

# CONFLICT OF INTEREST POLICY

MARCH 2026

THE CONFLICT OF INTEREST POLICY IS AN INTEGRAL PART OF CORDAID'S INTEGRITY POLICY & PROCEDURE FRAMEWORK, WHICH OUTLINES APPLICABLE PRINCIPLES, ROLES & RESPONSIBILITIES, AND RELATED DOCUMENTS.

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# 1. INTRODUCTION AND PURPOSE

Cordaid is committed to maintaining the highest standards of business and personal ethics in all aspects of its operations. Recognising its obligation to safeguard resources entrusted for charitable purposes, the Board of Directors (the "Board") has adopted this Conflict of Interest Policy (the "Policy"). The purpose of this Policy is to protect Cordaid's interests when considering transactions or arrangements that could result in a private benefit to an Interested Person in a position of authority within Cordaid.

This Policy works in tandem with Cordaid's Fraud Risk Policy and Integrity Framework to ensure a cohesive approach to mitigating misconduct and safeguarding organisational resources.

This policy should be read in conjunction with:

- Code of conduct
- Integrity framework
- Integrity Standard Operating Procedures
- Fraud Policy
- Safeguarding and PSEAH Policy
- Complaints procedure
- Anti-terrorism and anti-money laundering policy

## 2. SCOPE

This Policy applies to all Interested Persons and their affiliates worldwide, including Stichting Cordaid Expats, ICCO Group BV, Stichting ICCO, Fair Climate Fund BV, Cordaid SA NPC, ICCO Southern Africa NPC, and Fair & Sustainable Participações em Empreendimentos Sustentáveis do Brasil, as defined below, and is intended to prevent conflicts of interest that could compromise Cordaid's mission, operations, or reputation.

## 3. DEFINITIONS

**Interested Person:** For this policy, an "Interested Person" shall include, but not be limited to, any member of the Board of Directors, the Supervisory Board, management personnel, officers, employees, consultants, volunteers, or any individual acting on behalf of Cordaid who holds a decision-making role or exerts significant influence over the organisation's activities.

**Conflict of Interest:** A conflict of interest arises when an Interested Person's private interests—whether financial, personal, or professional—could interfere with, or appear to interfere with, their duties, decision-making, or actions on behalf of Cordaid. This includes any situation in which these interests might compromise, or appear to compromise, their ability to act in the best interests of Cordaid or its internal and external stakeholders.

**Political Interests:** For this Policy, "Political Interests" refer to any affiliations, activities, or positions related to political parties, political office (whether elected or appointed), government (at any level), or political movements that could reasonably be perceived as influencing, or having the potential to influence, an Interested Person's decisions or actions in their capacity at Cordaid, or the impartiality of Cordaid's operations.

**BoD, BoD+, et al.:** A collective term for the highest level of executive leadership. This includes all members of the statutory Board of Directors and the BoD Plus (statutory, interim/a.i. and non-statutory directors). For these SOPs, "et al." extends to any individual temporarily holding these mandates or reporting directly to the Supervisory Board. Any person in this category is subject to the independent oversight of the Supervisory Board in the event of an integrity complaint. This triggers an immediate suspension of standard reporting lines and restricted access to the Integrity Register.

Examples of "Political Interests" may include, but are not limited to:

- Active membership or leadership role in a political party.
- Holding elected or appointed political office at any level of government.
- Serving as an advisor or consultant to a political party or government official.
- Making significant financial contributions to a political party or candidate.
- Actively campaigning for a political party or candidate.
- Close familial relationships with individuals holding significant political office or positions.
- Engaging in political activities or advocacy that could be perceived as partisan or as unduly benefiting a particular political agenda through one's position at Cordaid.

## Section 1. Duty of Loyalty of Interested Persons

Conflicts of interest can compromise the fiduciary duty of loyalty owed to Cordaid. This duty requires all Interested Persons to always act in the best interests of the organisation. Interested Persons must refrain from using their association with Cordaid for personal gain and avoid any actions where their personal or financial interests could conflict with those of Cordaid. This includes promptly disclosing any potential or actual conflicts of interest. By upholding their duty of loyalty, Interested Persons ensure their decisions and actions benefit Cordaid and its mission. This includes proactively mitigating fraud risks by identifying and disclosing conflicts that could create opportunities for fraudulent behaviour.

Cordaid is committed to maintaining strict political neutrality in all its operations. All Interested Persons must ensure that their personal political interests do not compromise, or appear to compromise, Cordaid's impartiality. No Interested Person shall use their position, authority, or resources at Cordaid for their own personal or familial political benefit, or to advance the interests of any political party, government, or political movement. This includes refraining from any actions that could be perceived as endorsing or opposing any political entity or agenda in their capacity as a Cordaid representative.

## Section 2. Direct and Indirect Conflicts of Interest

Conflicts of interest arise from professional and personal relationships, as well as from financial interests. They can be categorised as follows:

- **Direct Conflict:** Occurs when an Interested Person has a personal or financial interest in any matter involving Cordaid or holds a financial or agency relationship (e.g., Board of Directors/Supervisory Board member, officer, manager, partner, associate, trustee, or similar role) with an entity engaged in transactions or business with Cordaid.
- **Indirect Conflict:** Occurs when a business affiliate or a "Family Member" of an Interested Person (spouse, parents-in-law, ancestors, siblings, children, grandchildren, great-grandchildren, and their spouses) has dealings with Cordaid.

An Interested Person has a financial interest if they, directly or indirectly, through business, investment, or a Family Member:

- Have ownership or investment interest in any entity with which Cordaid has a transaction or arrangement.
- Have a compensation arrangement with Cordaid or any entity/individual involved in a transaction with Cordaid.
- Have an ownership or investment interest in, or compensation arrangement with, any entity or individual with which Cordaid is negotiating a transaction.

**Compensation** includes direct and indirect remuneration as well as gifts or favours that are not insubstantial (above €25).

## Section 3. Actual, Potential and Perceived Conflicts of Interest

Actions that involve a combination of an Interested Person's personal or financial interests with those of Cordaid may indicate a conflict of interest. It is important to distinguish between different types:

- **Actual Conflict:** A clear conflict exists that directly influences an Interested Person's decision-making.

- **Potential Conflict:** A situation that may develop into an actual conflict depending on future circumstances.
- **Perceived Conflict:** Even if no actual conflict exists, the appearance of one can harm Cordaid's reputation. Decisions regarding whether a conflict is material or requires mitigation will be made by the appropriate designated authority under Article III, Section 3. Cordaid seeks to avoid not only actual conflicts but also the appearance of conflicts to maintain trust and integrity.

## Section 4: Conflict of Interests in Recruitment and Selection

Cordaid is committed to fair and impartial recruitment practices. To ensure objectivity and transparency, this policy outlines procedures for managing conflicts of interest throughout the recruitment and selection process.

### Disclosure of Conflicts of Interest

**Applicants, Interviewees, New Starters, and Internal Transfers:** All interviewees, new starters (including newly hired or appointed employees), and employees changing positions within Cordaid must disclose any actual, perceived, or potential conflicts of interest immediately upon becoming aware of them. This disclosure is required throughout the recruitment process and before the employment contract, appointment, or internal transfer is finalised. A formal declaration of conflict of interest must be completed before finalisation.

It is crucial to recognise that a situation that did not previously constitute a conflict of interest may become one due to a change in an employee's role or responsibilities. Therefore, employees changing positions must reassess and disclose any potential conflicts.

Examples of potential conflicts include, but are not limited to:

- Personal relationships with existing Cordaid employees.
- Prior working relationships with interviewers or team members relevant to the new position.
- Situations where the applicant has a financial interest in an organisation that Cordaid partners with.
- Any relationship or circumstance that could reasonably be perceived as influencing, or appearing to influence, employment, appointment, or internal transfer decision.
- Hiring former employees where potential conflicts of interest may arise, including preferential treatment, revolving door implications, undue influence on hiring decisions, or concerns regarding confidentiality and insider information.

### Cordaid Employees Involved in Recruitment

All Cordaid employees involved in the recruitment and selection process must disclose any actual, perceived, or potential conflicts of interest related to their involvement in writing at the earliest possible stage. This must be updated if any new conflicts arise. Failure to disclose may result in disciplinary action.

Examples of conflicts include, but are not limited to:

- Personal: Familial relationships, close friendships, or any other close personal relationship with an applicant.
- Professional: Previous supervision, mentoring, or close working relationships with an applicant.
- Financial: Any financial interest in an applicant's current or previous employer, or any financial arrangement with an applicant.

### Self-Recusal

When an employee has a personal interest in a recruitment process, they must:

- Promptly disclose any potential, perceived, or actual conflict of interest in writing.
- Formally recuse themselves using a Self-Declaration Form and submit it to their supervisor and designated HR personnel (HR Manager, or HR Coordinator/Administrator, or Compliance/Integrity Officer if only one HR person is available).
- Fully withdraw from shortlisting, interviewing, decision-making, or discussions related to the hiring.
- All recusals must be recorded, and HR should maintain documentation for compliance purposes.
- When recusal is not possible due to limited availability of decision makers, highly specialised roles, executive hiring, urgent hiring needs, or unavoidable organisational structure, alternative mitigation measures should be implemented.

**Alternative mitigation measures may include** independent oversight, committee-based decision-making, enhanced transparency, blind screening, and ethical review.

## Application Handling

All applications should be managed through a centralised system accessible to relevant HR practitioners and the hiring manager, ensuring adherence to employment laws and data protection regulations.

## Management of Conflicts of Interest

- HR and the recruitment manager must be informed of any declared conflicts of interest.
- Managers are responsible for discussing potential conflicts with the new starter and relevant stakeholders (e.g., HR, Legal).
- For cases where conflicts are declared, the Integrity/Anti-Fraud Officer will oversee the hiring process to ensure impartiality.
- The recruitment manager, in consultation with HR, will assess the declared conflict of interest. This assessment, along with any relevant documentation, will be securely maintained in the employee's confidential personnel file.
- Interested Persons who have declared a conflict of interest must recuse themselves from any involvement in the recruitment process related to the specific applicant, unless explicitly authorised by an appropriate senior manager or HR. This may include, but is not limited to, abstaining from reviewing applications, interviewing candidates, or participating in decision-making related to the individual's hiring.
- When feasible, appropriate measures will be implemented to mitigate conflicts of interest. This may include, but is not limited to, assigning alternative reviewers or interviewers, establishing clear and objective decision-making criteria, and ensuring transparency throughout the process.
- In exceptional cases where a conflict of interest cannot be effectively mitigated and poses a significant risk to Cordaid's reputation or operations, the offer of employment may be withdrawn. This decision will be made in consultation with HR and senior management, supported by documented evidence, and aligned with existing onboarding and contracting clauses regarding information accuracy.

## Broader HR Processes and Conflict of Interest

To ensure fairness and transparency and to mitigate potential biases, this policy applies to all relevant HR functionalities, not just recruitment. This comprehensive approach ensures ethical conduct across all HR processes, including:

- Onboarding: Ensuring transparency and fairness to maintain trust and comply with anti-bias and anti-discrimination laws.
- Performance Management: Preventing biased evaluations due to personal relationships.
- Promotions and Transfers: Ensuring fair decisions to avoid conflicts.
- Compensation and Benefits: Avoiding conflicts in awarding bonuses or salary adjustments.
- Training and Development: Preventing favouritism in training opportunities.
- Disciplinary Procedures: Ensuring unbiased handling of disciplinary actions.
- Cordaid should provide conflict-of-interest training to staff.

## Section 5. Activities that may present a Conflict of Interest

The following is a non-exclusive list of the types of activities that may present a conflict of interest and should be disclosed in accordance with Article III.

- Adverse Interest.** Participation by an Interested Person in decisions or negotiations related to a contract, transaction or other matter between Cordaid and: (i) the Interested Person; (ii) an entity in which the Interested Person or a Family Member of such person has a financial interest; or (iii) an entity with which the Interested Person has an agency relationship.
- Competing Interests.** Competition by an Interested Person, either directly or indirectly, with Cordaid in the purchase or sale of property or property rights, interests, or services, or, in some instances, competition directly for the same donor or external resources.
- Use of Resources.** Use of Cordaid's resources (for example, staff, contracts, donor lists, or contacts) for personal purposes of the Interested Person or a Family Member of such person.

- d. **Inside Information.** Disclosure or exploitation by an Interested Person of information about Cordaid's business for the personal profit or advantage of such person or a Family Member of such person or a person/entity with whom the Interested Person has an agency relationship.
- e. **Receiving Gifts.** Means any gratuity, favour, discount, entertainment, hospitality, loan, forbearance, honorarium, or other item having monetary value. These include services and gifts of training, transportation, local travel, lodging, and meals, whether provided in kind, purchased with a ticket, paid in advance, or reimbursed after the expense is incurred. The Interested Person may accept unsolicited gifts having an aggregate value of € 25 or less (every year).

## Section 6. Disclosure

The primary obligation of any person subject to this Policy who may be involved in a conflict-of-interest situation, including situations involving Political Interests (as defined in Section 3), is to bring it to the attention of those designated under the disclosure procedures in Article III so that the potential conflict can be evaluated and addressed.

An Interested Person should not decide whether a conflict of interest exists unilaterally.

For disclosures involving BoD, BoD+, et al., standard reporting lines to the CEO or CFO are immediately suspended, and the disclosure must be escalated directly to the Supervisory Board within 24 hours to ensure independent oversight.

**Disclosure of Political Contributions:** Any direct or indirect political contribution, whether financial or in-kind, made by any Interested Person, BoD, BoD+, et al., SB member, or their immediate family, to any political party, candidate, or campaign, that could create a perceived or actual conflict of interest with the organization's mission, values, or funding requirements. This disclosure must include the amount, recipient, and purpose of the contribution.

# 4. PROCEDURES TO DISCLOSE AND RESOLVE CONFLICT OF INTEREST

## Section 1. Duty to Self-Disclose (General Application)

An Interested Person must disclose all relevant facts, including any financial interest or Political Interest (as defined in Section 3), as soon as an actual or potential conflict of interest arises. This disclosure should be made to the designated persons in accordance with the RACI (Responsible, Accountable, Consult, Inform) table for main process steps or activities and the compliance officer. Additionally, Interested Persons must disclose ongoing relationships and interests that may present a conflict, as described in Article V.

TABLE 1 » RACI TABLE

RACI TABLE				
Process step / Activity	Responsible	Accountable	Consult	Inform
Disclosure of Potential Conflicts	Interested Person	Line Manager, HR & Integrity Officer	HR Department	Relevant Management, Board (if needed)
Disclosure of Potential Conflicts (BoD)	Interested Person	Supervisory Board Focal Points	ISO / ACAFO	
Evaluation and Management of Conflicts	BoD/Integrity	Board of Directors	Quality Management/ Legal Consult	Interested Person, HR Department
Evaluation and Management (BoD)		Supervisory Board		Interested Person, HR Relevant and SB members.

			Quality Management/ Legal Consult	
Recruitment Conflict Management	Interested Person	HR Department/Hiring Manager	Integrity Officer	Relevant Management, Quality Management
Reporting Non-Compliance/Investigations	All Cordaid Employees, Interested Persons, Cordaid associates.	CEO/ Supervisory Board	Integrity Unit	Integrity Officer, Anti-Corruption Officer, Relevant Management, HR Department
Reporting Non-Compliance (BoD)	All Employees, Cordaid Associates ISO/ACAFO	Supervisory Board	External Investigators	BoD, BoD+, et al. Excluded (Ex)
Policy Review and Updates	Integrity Officer	Board of Directors	Legal Counsel, HR	All Cordaid Personnel

## Section 2. Disclosure of Conflicts Involving Others (General Application)

If an Interested Person becomes aware of a potential self-dealing transaction, common directorship, or other conflict involving another Interested Person, they must report it as outlined in this Article III.

## Section 3. Evaluation of Potential Conflict (General Application)

After receiving full disclosure and discussing the potential conflict with the Interested Person, a determination must be made regarding the existence of a material financial interest, self-dealing transaction, or other actual conflict. If the disclosure is made outside a meeting, the Board will make the determination.

The Board will evaluate the disclosures on a case-by-case basis, considering factors such as:

1. The Interested Person's proximity to the decision-making authority of the other entity.
2. Whether the financial interest, gift or investment exceeds €25.
3. The potential for personal benefit from the transaction.

If an actual conflict exists, other than a self-dealing transaction, involving decisions or negotiations on a material contract or transaction between Cordaid and:

1. The Interested Person.
2. An entity in which the Interested Person or a family member has a financial interest.
3. An entity with which the Interested Person has an agency relationship.
4. The matter requires approval by the vote described in Section 5(b) after following the procedures in Section 4.

In all other cases of actual conflict, the Board will recommend an appropriate action to protect Cordaid's interests. All disclosures and the outcome of the deliberation will be recorded in the meeting minutes.

## Section 4. Procedures for Addressing a Conflict of Interest (General Application)

Before voting on a contract, transaction, or matter with an actual conflict, the Board will:

1. Allow the Interested Person to present (IN PERSON OR BY VIDEO CALL) at the Board meeting, then require them to leave during discussion and voting.
2. If appropriate, appoint a disinterested person to investigate alternatives.
3. Determine if Cordaid could obtain a more advantageous transaction from a party without a conflict.
4. If not, determine if the transaction is in Cordaid's best interest, fair, and reasonable, and then vote as described in Section

## Section 5. Vote Required for Approval of Conflict Transaction (General Application)

1. Self-dealing transactions require prior Board approval with knowledge of all material facts and the director's interest.
2. Other actual conflicts require prior Board approval at a meeting.

## **Section 6. Violations of the Conflict of Interest Policy (General Application)**

Any suspected breach, including failure to disclose or manage a conflict, may result in disciplinary actions and anti-fraud investigations.

Process for Addressing Suspected Violations:

1. If there is reasonable cause to believe an Interested Person failed to disclose a conflict, they will be informed of the concerns.
2. A thorough investigation will be conducted, and the Interested Person will be allowed to explain.
3. A determination will be made regarding whether a violation occurred.
4. If confirmed, appropriate disciplinary and corrective actions will be taken based on the severity of the violation, in accordance with the Integrity SOP, which details the investigation procedure.

Specific Provisions for Board of Directors (BOD) and Supervisory Board (SB) Members

## **Section 7. Duty to Self-Disclose (BOD/SB Specific)**

In addition to the general provisions of Section 1, and according to the CBF Recognition Scheme Standard, it is acknowledged that no conflict of interest will result in actual conflicting interests. Conflicting interests occur if a member of the Board of Directors (BoD) or of the Supervisory Board (SB) must be regarded as being unable to serve Cordaid's interest ethically and impartially due to the existence of a personal interest, or because of a position or involvement in another interest that does not run parallel with Cordaid's interest.

A conflict of interest is, however, a broader concept, and refers to situations where a member of the BoD or of the SB has a personal interest or position that affects (or may affect) Cordaid's interest. Such a conflict of interest (including the appearance thereof) can, under certain circumstances, be undesirable or even harmful to Cordaid and/or the independent position of the relevant board member. However, conflicts of interest may also be harmless and even beneficial to Cordaid, for example, when there are no conflicts and knowledge and expertise from the other position are valuable to the performance of duties at Cordaid.

Both (potential) conflicting interests as well as (potential) conflicts of interest shall be reported to the Chair of the Supervisory Board, shall be assessed on a case-by-case basis, and the outcome shall be recorded transparently.

## **Section 8. Evaluation and Recusal (BOD/SB Specific)**

The members of the Board of Directors or the Supervisory Board declare any additional functions they hold to the Supervisory Board. The Supervisory Board decides whether to accept these additional functions.

Decisions to enter into transactions whereby conflicts of interest of the members of the Board of Directors or the members of the Supervisory Board could play a part should be declared immediately to the Chair of the Supervisory Board, who will handle the case in accordance with section 7. The relevant decision will require the approval of the Supervisory Board.

A member of the Supervisory Board or of the Board of Directors may not take part in the discussion and decision-making on a topic or transaction that implies conflicting interests for this member. If this does not allow the Board of Directors to make a decision, the decision shall be taken by the Supervisory Board. If this does not allow the Supervisory Board to make a decision, the decision shall be made by the Supervisory Board, with a written record of the considerations underlying it.

# **5. RECORDS OF PROCEEDINGS**

The minutes of the Board or Committee meeting convened to consider a transaction subject to the mitigating procedures described in Article III shall contain:

- the names of the Interested Persons who disclosed or whom otherwise were found to have a financial or other interest in connection with an actual or possible conflict of interest, the nature of the financial or other interest, any action taken to determine whether a conflict of interest was present, and the Board's decision as to whether a conflict of interest in fact existed.

- the names of the people who were present for discussions relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement.

## 6. STATEMENTS

Each person subject to this Policy shall sign a statement on the conflict of interest disclosure form (“Conflict of Interest Disclosure Form,” attached as Annex 1) or such other form as the Board adopts, which, at a minimum, affirms that such person:

- has received a copy of the Policy.
- has read and understands the Policy.
- has agreed to comply with the Policy and will participate in regular anti-fraud and integrity training sessions to remain informed about how conflicts of interest can lead to fraudulent activities.
- understands Cordaid is charitable.

In addition, Interested Persons shall make an annual disclosure of ongoing relationships and interests **that may present** a conflict of interest. Disclosures should address current affiliations, as well as past affiliations for the prior two years. Conflict of interest disclosure forms will be submitted to the compliance officer, and when appropriate, at or before action on relevant business transactions.

### Integration with Recruitment and Selection Processes

1. As outlined in Section 4 (Conflict of Interests in Recruitment and Selection), applicants, interviewees, new starters, and employees undergoing internal transfers will complete a Conflict of Interest Declaration as part of the recruitment process.
2. This declaration will be integrated into the onboarding process and securely maintained in the employee's personnel file.
3. HR will ensure that potential conflicts are reviewed as part of the recruitment process.

## 7. FAILURE TO DECLARE OR MANAGE A CONFLICT OF INTEREST

### Obligation to Declare

Transparency and accountability are vital to Cordaid's integrity and mission. Therefore, all Interested Persons are required to promptly disclose any actual, potential, or perceived conflict of interest. This proactive approach ensures that personal interests do not compromise their responsibilities or decision-making on behalf of Cordaid.

### Consequences of Non-Compliance

Failure to declare or manage a conflict of interest, or refusal to take reasonable steps to address one, constitutes a breach of this Policy. Such breaches will be subject to an internal Integrity Investigation to assess the circumstances and determine an appropriate response. Undeclared or poorly managed conflicts of interest may also trigger anti-fraud investigations to assess potentially fraudulent activities linked to the conflict. Possible outcomes include Counselling or additional training; formal warnings; termination of employment, contracts, or agreements; and other actions deemed appropriate based on the severity of the violation.

### Reporting Non-Compliance

Suspected non-compliance with this Policy must be reported without delay through the following channels:

**Integrity Department:** Submit reports to the Integrity and Safeguarding Officer (ISO) and the Anti-Corruption and Anti-Fraud Officer (ACAFO) via:

- Directly to the Integrity & Safeguarding Officer via [integrity@cordaid.org](mailto:integrity@cordaid.org) or
- By filling the reporting form and sending it to the Integrity & Safeguarding officer via [integrity@cordaid.org](mailto:integrity@cordaid.org).

- To the immediate or higher supervisor, who will then submit the report to the Integrity Officer. In case of a partner, consultant, or supplier, to the manager in charge of their contract. Persons who have formed suspicions may also report to higher supervisors where the immediate supervisors are implicated, or they feel the immediate supervisor will not take the report seriously
- Online via [www.cordaid.org/en/reporting-integrity-concerns-and-security-incidents/](http://www.cordaid.org/en/reporting-integrity-concerns-and-security-incidents/)  
Reports should include sufficient detail to facilitate a thorough review and investigation.

Staff who are unable to report to their line manager or directly to the Integrity Officer may also use the external whistleblowing service. Reports of Interpersonal misconduct can also be sent through the following external channels:

- An external Whistle-blower Service via +31 (0)88 1331 030, via email to [advies@huisvoorklokkenluiders.nl](mailto:advies@huisvoorklokkenluiders.nl), or directly online (Dutch). To report (suspected) misconduct via the House of Whistle-blowers, the wrongdoing must be of public interest and based on reasonable suspicions
- Make use of the whistleblower service at the secretariat of ACT Alliance (of which Cordaid is a member) by sending an email via [complaintsbox@actalliance.org](mailto:complaintsbox@actalliance.org).  
Or make use of the whistle-blower service of Caritas Internationalis (of which Cordaid is a member) via the Caritas Internationalis Secretary General directly (If the complaint is against the Secretary General, then the Complaint Handling Officer will report to the President)

Cordaid representatives and any other external parties who intend to report allegations of interpersonal misconduct are encouraged to exhaust the internal reporting channels first, unless they believe the allegations will not be taken seriously.

Cordaid will treat anonymous reports as any other report, provided sufficient information is available to process the complaint.

All allegations of interpersonal misconduct will be taken seriously, treated confidentially, and followed up on as outlined in the Integrity SOPs, which detail the steps to be taken.

### **Retaliation Safeguards**

Cordaid strictly prohibits any form of retaliation against individuals who report suspected misconduct in good faith or participate in an investigation. Cordaid is committed to:

- Ensuring no negative consequences for the reporter's position, responsibilities, or career advancement.
- Requiring management and supervisors to safeguard reporters from reprisals.

Any act of retaliation will be treated as misconduct and subject to disciplinary action. Employees and partners are encouraged to report instances of retaliation immediately.

### **Reporting Non-Compliance by Board Members**

Suspected non-compliance by a member of the Board of Directors should be reported as follows

- Report to Cordaid Integrity ,
- Escalate the matter to the Supervisory Board as detailed in sections 7 and 8 of chapter IV.
- Utilise external whistleblower channels if internal mechanisms are not appropriate or feasible.

### **Cordaid's Commitment**

Cordaid fosters a culture of integrity, ensuring the responsible management of conflicts of interest and the protection of those who raise concerns. This commitment reflects our dedication to ethical governance and the responsible stewardship of entrusted resources.

# ANNEX 1: CONFLICT OF INTEREST DISCLOSURE FORM

The undersigned, as an applicant, a director, manager, employee, officer, consultant or member of a committee with governing board-delegated powers of Cordaid, acknowledges:

1. Receiving a copy of Cordaid's Conflict of Interest Policy (the "Policy").
2. Each Interested Person has read and understands the Policy, Reading and understanding the Policy
3. They have agreed to comply with the Policy; Agreeing to comply with the Policy
4. Interested Persons understand that Cordaid is charitable and
5. Disclosing on-going relationships and interests that may present a conflict of interest as follows: *(disclosures should address current affiliations, as well as past affiliations for the prior two years, and should include all of the following: the undersigned's employer, all corporations (nonprofit and for-profit) of which the undersigned is a board member or officer, and the names of such of the undersigned's Family Members or business affiliates or any other relationships the undersigned has which the undersigned believes may present a potential conflict).*

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The conflict of interest code applies until the termination of employment or assignment, or until a member of a committee with governing board-delegated powers withdraws.

Name: .....

Title: .....

Signature: .....

Date: .....

## **CONTACT**

### **Integrity and Safeguarding Office**

[integrity@cordaid.nl](mailto:integrity@cordaid.nl)

### **Cordaid**

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