



FUNDACIÓN CLIMÁTICA IRIS, UNIDOS POR EL CLIMA

CODE OF ETHICS AND CONDUCT



Content

Introduction	3
Background and conditions	3
Values	4
Principles	6
On work relationships	8
Regulations on discipline at the workplace.....	10
Data Privacy	144
Gender and zero tolerance towards human trafficking in any of its forms	144
Safekeeping of funds	155
Safety of people	166
Transparency of the Board of Directors	166
Grievance Redress Mechanism.....	177
Zero tolerance towards inappropriate practices	177
Other conditions	188

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Introduction

The Code of Ethics and Conduct establishes standards, procedures, and expectations to guide conduct and serve as a reference for sound decision-making.

Given the scope of Fundación Climática IRIS, Unidos por el Clima (hereinafter, the Foundation), it is necessary to establish the Code of Ethics and Conduct for its members, in their different positions and roles, and for those collaborating persons (natural, legal, national and foreign) directly or indirectly linked to its objectives and purposes.

The conduct of the Foundation's team members must be aligned with certain values, principles, and ethical standards that enable this organization to fulfill its function, prioritizing the public interest over private interests.

This Code of Ethics and Conduct is based on the Foundation's Statutes and other documents. Additionally, guidelines and other prototype documents reflecting national and international best practices have been taken into account.

Background and conditions:

The Code of Ethics and Conduct was developed in a participatory and collaborative manner, taking into account the opinions of the Foundation's members, the Council of Government, and the Board of Directors. It was also submitted for consideration to those who interact with the Foundation and are aware of its importance, as a direct access mechanism for mobilizing resources and international financial mechanisms to address climate change.

Knowledge of and compliance with current legislation applicable to the context in which the Foundation operates is a prerequisite for reflecting the values and principles in this Code.

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It is stipulated that non-compliance with the Code of Ethics and Conduct will not be tolerated. Any violation will be investigated and appropriate measures will be taken.

The shared values and ethical principles embodied in the Code must govern daily activities, as well as human and work relationships, to maintain public trust and enhance the integrity and reputation of the Foundation and all those associated with it.

The Code of Ethics and Conduct will allow for periodic and independent self-assessment, strengthening capabilities and embracing values of responsibility to fulfill the commitments made in the various areas of activity.

Values

- Respect, as a social value, refers to the feeling of consideration, appreciation, and recognition of the rights, opinions, beliefs, culture, and differences of others. It involves treating people with courtesy, dignity, and tolerance, demonstrating an attitude of active and empathetic listening to their needs and perspectives. Likewise, respect entails acting ethically and fairly to avoid causing harm or damage to others, and also considering diversity as a source of social enrichment. It is a fundamental principle in interpersonal relationships, as well as in the healthy functioning of communities and societies.
- Honesty, as a social value, implies acting with sincerity, transparency, and truthfulness in all situations and human interactions. It is based on telling the truth and behaving honorably, without withholding information or deceiving others. It promotes trust, respect, and integrity in relationships and in society at large. By practicing honesty, a solid footing is built for effective communication, cooperation, and justice, which contributes to a more ethical and equitable environment.

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- Justice, as a social value, is based on equity, impartiality, and respect for the rights of all individuals. It entails ensuring that all people are equal before the law and that they are provided with fair and proper treatment. Thus, it seeks to ensure that laws and ethical principles are upheld, and that any injustice or rights violations that occur in society are redressed. Furthermore, justice promotes equal opportunities and the protection of the most vulnerable, thereby contributing to building more inclusive communities. In this sense, it refers not only to the legal system but also to the equitable distribution of resources, access to education and healthcare, and the guarantee of decent living conditions for all members of a society.
- Equality, as a social value, promotes equity for all people, regardless of their origin, gender, sexual orientation, religion, physical abilities, or any other personal characteristic. It entails recognizing and respecting the dignity and rights inherent to each individual, ensuring that everyone has access to the same opportunities and resources to fully develop and achieve their potential. Thus, it seeks to eliminate discrimination and prejudice, as well as address the inequalities that perpetuate social exclusion. By promoting equality, social cohesion is strengthened, solidarity is fostered, and a more inclusive and democratic society is built, where everyone can contribute and participate fully in community life without facing unfair barriers.
- Commitment, as a social value, is based on the willingness to fulfill obligations and actively work toward shared goals. It promotes perseverance and consistency between words and actions, as well as the willingness to invest time, effort, and resources in meaningful projects or relationships. By practicing

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commitment, social ties are strengthened and mutual trust and respect are fostered, creating a sense of belonging and collaboration in society. Furthermore, commitment also implies a proactive attitude toward positive change and often inspires others to follow the example and contribute to the common good.

- Responsibility, as a social value, means fulfilling one's obligations and duties and assuming the consequences of one's actions. It involves acting consciously, ethically, and diligently, and recognizing the impact that certain decisions can have on the well-being of society as a whole. It also entails fulfilling the commitments made to contribute positively to the community's functioning. Practicing responsibility promotes trust, mutual respect, and integrity in social interactions. It also involves the ability to recognize and correct our mistakes, learn from them, and constantly seek ways to improve as members of society.

Principles

The principles of impartiality, objectivity, respect for the legal framework and for all people who, regardless of their status, intervene in our environment or relate to it are also assumed, since we consider that:

- work is a right and a social duty for everyone, and the income obtained from it is the fundamental way to contribute to the development of society and the satisfaction of personal and family needs;
- equality at the workplace; everyone has the right to employment without discrimination based on skin color, gender, religious beliefs, sexual orientation, territorial origin, disability, or any other distinction detrimental to human dignity;

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- equality in pay; work is remunerated without discrimination of any kind, in accordance with the products and services generated, their quality, and the actual time worked, where the criterion "from each person according to their ability, to each person according to their work" applies;
- the ban of child labor;
- the right to training and improvement;
- the right to daily and weekly rest, and annual paid holidays;
- the right to safety and health at work, through the adoption of measures to prevent work-related accidents and occupational diseases;
- the right to protect motherhood and fatherhood, to facilitate medical care, the pre- and postnatal rest and care of minor children;
- the right to promote actions for the recognition and fulfillment of labor and social security rights, as well as to implement current security procedures in the countries and in accordance with the actors with whom we interact; and provide conditions of protection, care, and safety to prevent risky situations.
- respect the current laws of the countries with which we operate, considering that they constitute the primary framework for our actions. It is our responsibility to know, respect, understand, and comply with the laws so that exchanges and agreements are within the law. Report, combat, and denounce any illegal behavior.

We create an environment of trust and transparency in our field of activity:

Build trust

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Create a space of freedom, equity and awareness based on respect, open dialogue that includes the possibility of addressing concerns, suggestions for improvement, the creation of teams to address specific issues; as well as to promote gender equality and equity in access to employment, the formation of work teams, the assignment of positions and roles, training, development and compensation.

Transparency

Our resources come from teamwork and in accordance with our goals and objectives, acting with credibility and legitimacy before our partners, donors, collaborators, counterparts, beneficiaries, and society at large. We promote democratic and participatory principles as necessary means for decision-making and the implementation of solutions for climate change adaptation and mitigation, and environmental sustainability. We encourage networking with other actors in the field of cooperation and social action to achieve common goals in Cuba, the Caribbean region, and Latin America. We demonstrate the sincerity of our actions, the truthfulness of our communications, and the authenticity of our actions, work routes, and procedures, as well as the ability to access and provide information openly, clearly, timely, and efficiently, in an empathetic and courteous manner.

On work relationships

The Foundation hires individuals and legal entities, both domestic and foreign, who embrace equivalent ethical standards in the implementation of their objectives, goals, and lines of activity.

The selection, appointment and designation of personnel will be carried out through bidding processes.

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A roster of national and international experts is being created to build response capacities, taking into account the Foundation's objectives, goals, and lines of work. The entire civil society is involved in this context, based on the Foundation's founding principle and its primary objective, and assuming that it is a public and inclusive organization.

Highlights:

- **formalization of the employment relationship**
- **social security**
- **training and improvement**
- **protection of female workers**
- **violations of discipline**

Formalization of the employment relationship: The employment relationship is formalized by a contract, through which the contracted individual agrees to perform their duties efficiently, observe disciplinary rules, and any other agreed-upon provisions. The Foundation also undertakes to pay them remuneration, and guarantee the working conditions and social security rights established by law. Any contractual clause that violates the law is void.

The employment contract is drawn up in writing and in two copies. Exceptionally, by agreement between the parties and for emergent or temporary activities, the employment contract may be verbal for a period not exceeding ninety days. When the employment contract is not formalized in writing, the employment relationship is presumed to exist by the fact that the person is performing a task, with the knowledge and without objection of the employer.

The content of employment contracts and the types of employment contracts are consistent with national (Law 116 - Cuban Labor Code) and international regulations. These regulations address, among other aspects, work and rest regimes, hours, and wages.

Occupational Health and Safety: Occupational health and safety aims to ensure safe and hygienic conditions, prevent accidents, occupational diseases, and other harm to workers' health and the work environment.

Training and improvement: There is a plan to organize the training of the Foundation's work team, in accordance with the criteria of the Board of Directors and the development needs of the work team itself.

Protection of Female Workers: Working conditions for women are created, considering their participation in the work process and their social role as mothers. Pregnant female workers who, due to medical prescription, cannot remain in their position because it is considered harmful to the pregnancy, receive the protection established by the specific legislation on maternity for workers in Cuba. During pregnancy and after childbirth, the female worker has the right to enjoy paid leave in the manner and amount established regarding maternity for workers under the general regime or the special social security regimes, as applicable.

Regulations on discipline at the workplace

The Foundation's team is required to perform their work with the required efficiency, quality, and productivity, comply with standards of conduct, discipline, and established order, and safeguard the resources and means they use in the performance of their duties and be responsible for any damage they cause.

The following are considered general violations of discipline at the workplace:

- a) violation of working hours or abandonment of the workplace without authorization, or failure to make proper use of the working day;
- b) unjustified absence;
- c) disobedience to the instructions of superiors;
- d) lack of respect towards superiors, coworkers or other people in the Foundation or when performing work;
- e) physical or verbal abuse of superiors, coworkers or other persons in the Foundation or in the performance of work;
- f) negligence in the performance of work duties;
- g) violations of the provisions in force in the entity on the security and protection of official information, technical or commercial secrecy, computer security and physical security and protection;
- h) unjustified failure to comply with duties relating to safety and health at work;
- i) damage and loss of the Foundation's or third parties' property, in the course of performing the work;
- j) theft, diversion or appropriation of goods or assets owned by the Foundation or third parties;
- k) committing acts within the Foundation or in the course of performing work that may constitute crimes; and
- l) modifying the employment record or providing inauthentic documents to obtain employment or social security benefits through deception.

In addition to the disciplinary violations contained in this Code, the specific violations incorporated in the other constitutive documents, policies, standards, and procedures of the Foundation, as well as those accepted during cooperation processes undertaken by the Board of Directors, also apply.

In accordance with the above, the following are prohibited:

- actions involving sexual exploitation and abuse committed by male or female workers;
- sexual activities carried out with children (i.e. with persons under 18 years of age);
- exchanging money, employment, goods or services for sex, including sexual favors and other forms of humiliating, degrading or exploitative behavior;
- sexual relations between workers and participants, when their relationship is based on a power dynamic and involves improper use of rank or position;
- failure to report concerns or suspicions regarding the commission of acts of sexual exploitation and abuse by another staff member, or by any person outside the Foundation, through the existing reporting mechanisms at institutional level;
- not supporting the creation and maintenance of an environment that prevents sexual exploitation and abuse.

To address a situation that is not in line with this Code, the ethical principles and values that are being violated must be understood, as well as the impact of the situation or violation on individuals, the Foundation, and organizations affiliated with it.

The Foundation encourages issues to be analyzed first and resolved within each work team or area, within the framework of their self-regulation possibilities and respecting the functional structure.

Any violations that are detected and constitute serious offenses will be processed in accordance with the law and the Foundation's regulations, and may be brought to court in the case of very serious violations.

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Procedure for complaints regarding evaluation and resolution of internal conflicts:

All people have the right to discuss the results of their evaluation with the person who evaluated them and express their opinions.

Complaints regarding discipline or labor rights may be filed by the employee before any member of the Board of Directors using one of the following methods:

- a) A written document with a copy stating the facts that motivate the complaint, proposing the relevant evidence; and
- b) verbal request, of which a record is kept with the statements of the claimant and the proposed evidence, with copies for delivery to the parties.

The member of the Board of Directors who receives the claim makes a written record of the date on which it was received and forwards the claim document or minutes to the President or Secretary within three (3) business days after the claim is filed, which cannot be rejected, filing it to start the process.

The files kept by the Board of Directors are numbered in consecutive order each year and contain:

- a) Written document with the worker's claim, or the minutes when it is verbal;
- b) resolution or reasoned document by which the disciplinary measure was imposed;
- c) summons to the parties, witnesses and affected third parties;
- d) minutes of the appearance;
- e) documentary evidence and opinions, if any;
- f) numbered agreement of the Board of Directors and its notification;
- g) any other document considered to be related to the matter; and
- h) referral of the file to judicial proceedings, where appropriate.

Data privacy

There is a personal data privacy policy, which aims to incorporate standards and best practices to provide a legal framework for the use of personal data of all individuals associated with the organization.

The Foundation seeks to objectively protect, preserve, and manage information from internal or external threats, whether deliberate or accidental, in order to ensure compliance with the confidentiality, integrity, availability, legality, and non-repudiation requirements for information.

Gender and zero tolerance towards human trafficking in any of its forms

The Foundation upholds and respects its zero-tolerance policy toward human trafficking in any form, by maintaining a safe work environment free from harassment (including sexual harassment).

We begin by recognizing the gaps that persist in this regard in the country and in the Latin American and Caribbean region, which largely result in injustice and increase the vulnerability of girls, adolescents, women, older adults, and people with disabilities to climate change, access to resources, and a dignified life.

Actions

Transparently reflect the principles of equality, equity, diversity, and empowerment, while contributing to the development of sustainable and gender-equal economies.

Promote gender equality and inclusion through prevention, mitigation, and response to situations linked to inequality, discrimination, or abuse of power, based on the organization's values, which are conveyed at all levels and in all areas of our operations.

Impact the fight against climate change and environmental sustainability, convinced that one of the greatest advances in justice is the recognition of participation, inclusion, and diversity.

Safekeeping of funds

At the Foundation, we are committed to the proper use and management of funds, managing them in a legal, transparent, committed, and responsible manner.

A comprehensive financial management policy establishes guidelines to ensure compliance with the organization's objectives and goals. This is achieved by defining a structure based on optimal sustainability and transparency. Efficient use of resources, proper management of revenue and financial risks, and oversight are crucial for the Foundation to achieve its objectives and demonstrate to its various stakeholders that it has adequate governance arrangements.

In this policy, comprehensive financial management refers to the provisions and procedures regarding budgeting, recording of financial accounting transactions, internal control, cash flow, financial reporting, and audits of equity and funds received for the development or financing of projects, and for the administration of funds.

Some guiding behaviors:

- Properly safeguard funds.
- Manage funds appropriately, generating profits and avoiding depreciation.
- Incur expenses only if necessary, strategic, and at the lowest possible cost for the Foundation.

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- Ensure transparency in the management of funds.
- Avoid receiving money or donations that are anonymous or of dubious origin.
- Know and respect the laws and regulations related to the administration and reporting of funds.

Safety of people

At the Foundation, we prioritize caring for people's integrity, preventing them from taking unnecessary risks in the performance of their duties and ensuring their safety, health, and well-being.

Transparency of the Board of Directors

The Foundation's Board of Directors, in its actions, shall:

1. Provide complete, truthful, and verifiable information about the services, products, and values it represents and/or offers.
2. Safeguard the active and passive information of participating members, based on confidentiality, and abstain from using it for personal or third-party benefit.
3. Refrain from disclosing confidential or proprietary information about the Foundation. Nor will they use this information for personal or third-party benefit.
4. Implement advertising and promotional strategies with clear, accurate, timely, reasonable, appropriate, validated, truthful, and complete information. We also adhere to the provisions of the Foundation's governing documents, including the privacy policy.

Grievance Redress Mechanism

The mechanism for addressing complaints and claims has been established, and it regulates the process by which conflicts are managed. These conflicts are divided into two general categories: complaints and appeals. Within the context of this mechanism, the term "claim" is considered synonymous with "complaint."

Team members, or any natural or legal person connected to the Foundation, may file substantiated complaints or claims, and have the obligation and right to report any fraud or illegal activity related to the performance of the Foundation's activities.

The Foundation is committed to investigating cases of alleged fraud and illegality that may be related to its scope of operations and, if appropriate, implementing disciplinary measures or referring the matter to the relevant authorities for further investigation, which may lead to legal action. The Grievance Redress Mechanism must be accessible, transparent, effective, and efficient, prioritizing the confidentiality and security of personal data.

Zero tolerance towards inappropriate practices

The Foundation implements a zero-tolerance stance toward inappropriate practices, recognizing global best practices in preventing and combating money laundering (ML) and countering terrorist financing (TF).

Therefore, for the contracting of services that require the administration of funds, criteria are established for the management, control, investigation, and analysis of the information provided for the prevention and detection of any criminal activity.

The above is a measure that allows us to anticipate, prevent, and report actions that could manipulate or distort the normal development of the Foundation's processes, especially those that may be associated with money laundering and terrorist financing.

Other conditions

1. This code is a time-bound document, and to prevent its obsolescence, it is reviewed according to the Board of Directors' schedule for the year, in addition to being reviewed and updated by the Foundation's Legal Advisory Department. Hence, any criteria are referred to the Board of Directors to help prevent, detect, and address ethical issues, and ensure compliance with them during the development of the Foundation's activities and its scope of action.
2. The Legal Advisory Department is responsible for the Foundation's ethical issues and for ensuring that a culture of non-tolerance for behavior contrary to ethics and good conduct prevails.

This document will be reviewed and updated in accordance with the legal framework and the context in which the Foundation's activities are carried out.

Ms. Odalys Aldana Mazorra
President

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