



**ICW Global**

**ICW Global International Support Office (ISO)**  
**Procedure Code\***

\*This code can be adapted by ICW Global local and regional offices according to each country's current legislations.

Institutional Code  
Confidential

## Mission

To live in a fair world where we, women living with HIV, are equal partners when making decisions that significantly affect us and to have full access to care and treatment.

## Vision

We hope and work in order to:

- Develop a connected and coordinated network that is willing to learn.
- Stop violence, stigma and discrimination.
- Participate in decision making.
- Achieve respect for our rights.
- Obtain economic justice, self-determination and empowerment.
- Have access to care services, treatment and support.

## Objectives

1. Regional autonomy is a goal we want to achieve across the five continents.
2. Ensuring that women living with HIV are at the heart of our work and decide the content and management of ICW Global.
3. Facilitating spaces so that our members can discuss, analyse, prioritise and exchange political ideas on the challenges that HIV positive women face.
4. Empowering HIV positive women so we can participate in the decisions that affect our lives, while recognising our skills and experiences as a key for a lasting and sustainable response to HIV.
5. Advocating so that policy and program makers analyse their way of working, and significantly and respectfully involve HIV positive women in their development.

- Promoting the active engagement of young members, new members, those who have just been diagnosed and those who seek to increase their leadership skills and experience.

## Values

- Mutual Respect
- Honesty
- Integrity
- Confidentiality
- Advocacy Commitment: Advocate so that the rights of women living with HIV/AIDS are respected and our voices heard in all areas, worldwide, relevant in political decision making.
- Responsibility: ICW Global and its policy should benefit all of its members, regardless of age, religion, culture, sexuality, etc. ICW Global should make its members responsible for their actions, the use of its funds and the compliance with any legal requirements.
- Self-determination: As women living with HIV/AIDS, we need to exercise all our human rights.

## History

From the need to survive, from pain, from that tiny yet huge place that stigma, discrimination and denial are, there were 30 women living with HIV worldwide, on their own, who did not know one another, who spoke different languages and experienced different social conditions. They saw one another, they recognized themselves in similar situations and feelings and, for the first time in the international history of social organizations, they decided to assemble from their gender perspective, in order to respond to the AIDS epidemic.

They did not know what future had in store for them; they did not know what to do or how to stand against something that had negative implications.

It all started in 1991 in London when they arrived alone and invisible from different cities in different continents to an international meeting of the Global Network of People Living with HIV/AIDS, that had started meetings years before when the so called "gay plague" appeared. It was a

place for men, for decisions made by men, for issues that victimized men, while women seemed to be out of this tragedy and no one had noticed them.

Most of these women died, but this did not stop the momentum of what is established in the International Community of Women Living with HIV/AIDS (ICW).

Those were the first steps of an organization that started finding positive women in different continents. Amsterdam witnessed the birth of this community. During the 1992 AIDS Conference held in that city, these women introduced themselves as ICW. It had been a year since that first meeting in London and it was a hit, a revelation. There they were, showing themselves and telling the world that women were also affected by AIDS, that no one knew what happened to them or what their specific needs were, that they were going to fight for their rights, that it was a struggle of all women.

ICW women moved on, progressed and opened a path that branched into regions.

Today, ICW Global is still the only global network of positive women, girls, adolescents and young women, with more than 15,000 members in 120 countries around the world.

## Statements (12 appointed)

These 12 statements were agreed during the 1992 positive women Pre-Conference in Amsterdam. It was the first time HIV positive women around the world gathered and expressed their needs. ICW was built on these foundations.

1. WE NEED encouragement and support for the development of self-help groups and networks.
2. WE NEED the media to realistically portray us, not to stigmatise us.
3. WE NEED accessible and affordable health care (conventional and complementary) and research into how the virus affects women.
4. WE NEED funding for more services to lessen our isolation and meet our basic needs. All funds directed to us need to be supervised to make sure we receive them.
5. WE NEED the right to be respected and supported in our choices about reproduction, including the right to have, or not to have, children.
6. WE NEED recognition of the right of our children and orphans to be cared for and of the importance of our role as parents.

7. WE NEED education and training of health care providers and the community about women's risk and our needs. Up-to-date and accurate information about all the issues for women living with HIV/AIDS should be easily and freely available.
8. WE NEED recognition of the fundamental rights of all women living with HIV/AIDS, particularly women in prison, drug users and sex workers. These fundamental rights should include employment, travel without restriction and housing.
9. WE NEED research into female infectivity, including woman-to-woman transmission, and recognition of and support for lesbians living with HIV/AIDS.
10. WE NEED decision making power and consultation at all levels about policies and programmes affecting us.
11. WE NEED economic support for women living with HIV/AIDS in developing countries to help them to be economic and personally independent.
12. WE NEED to include on any definition of AIDS symptoms and clinical manifestations specific to women.

## Coexistence and Ethics Code

### Introduction

1. This organisational code of conduct and corporate ethics policy (the "Code") is a statement of ICW Global policies and procedures to manage this network legally and ethically. It is provided to all collaborators to reaffirm network existing policies, regarding ethical standards and organisational practices.
2. All policies and procedures in the Code are applied to all ICW Global employees, collaborators, members and agents, its divisions and the affiliates around the world where the network operates.
3. The existence of these regulations does not preclude the obligation to comply with other coexistence rules, policies or legal provisions that may apply, so it should be interpreted as complementary to them.
4. In these regulations, the term collaborator is used interchangeably to refer generically to anyone working in the network regardless of their position and/or work and/or contractual situation (whether they are employees, professionals or network members).
5. The internal coexistence, the interaction with donors, suppliers and third parties, is a key part of networks like ours. Therefore, respect for urbanization, sanitation and safety regulations is essential in daily operation.
6. All collaborators are responsible for ensuring a work environment where the respect for others prevails. ICW Global recognises that verbal or physical discrimination based on gender, sexual choice, race, religion, political affiliation, family circumstances or any other is unacceptable and contrary to the values of the network, so it is considered a serious offence to incur on it. Under the terms of this clause, discrimination includes, but it is not limited to, any expression, sign, action, or verbal, physical, written, graphic or otherwise directly or indirectly aggressive, offensive, abusive, discomfoting, degrading, shameful, or derisive behaviour, without the intended or caused effect nor the degree of disclosure of such behaviour being relevant.
7. Confidentiality and the strictest reservation both internally and externally upon projects and knowledge management in charge of each individual are inescapable behaviours for all staff. Violation of this point is a serious misconduct.

8. Every ISO collaborator shall maintain the confidentiality of the positive status, to which every woman has the right to, with anyone that they interact with.
9. Being intellectual property the expression of ideas, as a result of the network's efforts in the administration and disposition of the knowledge owned, all staff must respect it and make others respect it, immediately notifying any irregularity in this regard to the appropriate area.
10. All staff has a duty of loyalty to the network, which does not exceed the required by law, but that must imply a habitual behaviour standard and a way of coexisting within the network.
11. ISO expects that all employees and collaborators maintain high ethical standards when performing their duties and that they respect all rules and regulations affecting legal practice. ICW Global policy is to prevent the presence of illegal or unethical behaviour that may occur, as soon as reasonably possible after being discovered, in addition to discipline those who violate the Code, including individuals responsible for the failure of appropriate supervision and neglect to detect and report a violation by their subordinate employees. Disciplinary course of action may include, when appropriate, termination of employment.
12. ICW Global employees must comply with the laws and the highest ethics and organisational behaviour standards in all the countries in which the network operates. Each employee is responsible for their own actions. Every collaborator should become familiar with legal restrictions and standards that apply to his/her responsibilities and duties assigned, and act accordingly. Each employee must also understand that acting literally according to what the law indicates, but not within the spirit of it, is not enough. Even a behaviour that seems to be unethical or inappropriate can cause a negative impact on the network.

## **Confidentiality**

1. When fulfilling their tasks, staff will sometimes have access to information that has not been disclosed, that has been kept private, secret and confidential, property of ICW Global and/or third parties that have entrusted such information to ICW Global. Similarly, the employee, at times, through his/her personal or team activity, will generate valuable information, not to be disclosed, which shall be considered as part of ICW Global assets.

2. All staff has access to confidential information, broadly comprised in the preceding paragraph. Access to and understanding of this information while fulfilling work-related activities is part of ICW Global's assets and/or possibly of third parties of which ICW Global is depository. Keeping strict confidentiality of this information is an essential condition of all and each member of staff in their relationship with ICW Global, since the disclosure of such information to third parties would deprive ICW Global the possibility to maintain the peaceful and exclusive use and exercise of the benefits derived from them and/or place ICW Global at fault, with respect to its obligation to keep confidentiality towards third parties that hold these.
3. All staff should consider in principle and in confidence, all the information to which they have access or which they generate in the course of their relationship with ICW Global. Particularly and strictly, all the information about which there is a discretion obligation, all those that directly or indirectly relate to the tasks that were entrusted and in particular those listed illustratively but not restrictively hereinafter:
  - Ideas related to projects that ICW Global devises or carries out.
  - Problem analysis documentation.
  - Projects, plans, or photographs.
  - Calculations.
  - Data files of any kind, especially those that may contain personal data that could be classified as sensitive.
  - Network organisational diagrams
  - Network workflow organisation.
  - Contents developed directly or indirectly by ICW Global, individually or collectively, for publications, presentations, seminars, conferences and training sessions.

Notwithstanding what is stipulated in this agreement, the parties state that there shall be no confidentiality obligation when the collaborator proves that:

- a) The information was already in the public domain when disclosed, produced or used, or later entered the public domain without him or her being responsible for it.

- b) The collaborator already knew the information, without obligation to maintain confidentiality, prior to being hired by ICW Global.
- c) The collaborator developed or rightfully received the information from third parties, personally and privately, regardless of his/her relationship with ICW Global.
4. The member of staff knows that any disclosure of secrets or confidential information to which s/he has access to may be illegal according to current legislation.
5. If for any reason the relationship between the collaborator and ICW Global ends, the collaborator agrees to return to ICW Global, at once, any and all documentation, publication, third party data or information, material or record in any format that constitutes information proprietary of ICW Global or third parties that have entrusted such information, be it confidential or not.
6. If for any reason the relationship between the collaborator and ICW Global ends, the collaborator agrees to maintain the confidentiality hereby established, which will persist even if the relationship with the network is ended.

## **Intellectual Property**

All the results arising from the collaborator's intellectual activity while s/he is carrying out his/her tasks with ICW Global, whatever the manner in which these results are externalized, will be of ICW Global original ownership, since they will always be developed following ICW Global directions and instructions, applying its expertise and technique developed over time, and such results will be obtained following functional guidelines indicated by ICW Global.

## **Safety – Usage of Tools**

1. ICW Global does not endorse installing, running, operating, "downloading" or copying any kind of program or file that is not authorized and/or that has no strict relation with the work in charge. Neither shall any sort of information, documents or files be available by any means, be it messaging, email, the Internet, magnetic media, paper or any other, capable of transmitting information without prior authorization from ICW Global, and whoever issues or has any information for the purpose or use given taking responsibility.

2. It is not allowed to store racist items, or anything that could be considered offensive.
3. Installing and/or uninstalling any software, hardware, peripherals or anything else that may affect IT tools must be authorized by the person responsible for the area and approved by ICW Global.
4. The use of internet instant messaging for personal purposes is restricted. ICW Global will only endorse its use as a working tool.

## E-mail Usage

1. E-mail refers to any correspondence, message, file, data or other electronic information that is transmitted to one or more people through an interconnecting network among computers.
2. ICW Global owns the e-mail provided to collaborators based on their relationship, regardless of the name and password necessary for usage. Therefore, ICW Global is empowered to monitor the information transmitted through this e-mail and, as appropriate, use it for working purposes. The collaborator consents to the right of ICW Global to supervise the proper use of tools, having free access to them, according to the conditions set forth in this agreement and the law.
3. The exercise of these powers by ICW Global, as well as the conditions for usage and access to the working e-mail, are hereby reported, being both parties duly notified of its contents as a prerequisite to its exercise.
4. ICW Global reserves the right to review the contents of existing folders in any directory of the collaborator's computer, as well as documents and spreadsheets or other documents normally used in the workplace, including those received via e-mail.
5. The collaborator may only use the network's services, applications and email programs, solely for purposes related to the provision of the services set out in this document, and in full accordance with the section "SAFETY-USAGE OF TOOLS." Its use for the disposal of files, programmes, routines, etc., or any other information via email without the previous authorization of ICW Global is not allowed.
6. In case of violating any of the rules stated and installing unauthorised files, or incorrectly using the tools provided, the person responsible for such installations or misuse must account for the damages and consequences arising from such unauthorised acts, including but not limited to, infections or alterations in normal operation due to viruses entering the system because of

such unauthorised acts and, therefore, the spread arising from them and/or any alteration in the normal operation of IT systems and networks.

7. There is no legitimate basis to access or transmit inappropriate material during working hours, and it is prohibited at any time. Similarly, the use of Internet or email for these purposes shall be sanctioned as serious misconduct.
8. The deliberate introduction of viruses into the network's systems is considered a serious offence and can lead to dismissals or legal actions. All emails can be checked in order to detect computer viruses. The user is responsible for the introduction by choice or by chance of any computer virus in the network's systems. ISO can delete e-mails in case it considers there are reasons to believe there is a potential danger to its systems. All received files and/or mails that are not directly related to the occasion and reason of work, and that from its name/subject a possible inappropriate content is revealed, will be removed immediately.
9. The person in charge of the area will be solely and exclusively in charge of implementing antivirus policies, which will be communicated promptly to each user and will always be available in each computer for notification, which will be compulsory reading for every user.

## Safety Policy

All staff is responsible for observing the following password policy:

1. Choose passwords according to the rules established by ICW Global.
2. The network does not allow the setting of passwords based on any personal piece of data, such as for example, the user's birth date, telephone number, etc.
3. Passwords cannot be written on papers on the desk, stuck to the computer or anywhere visible. They must be kept strictly confidential.
4. Resetting your password is recommended after sixty days even if the system does not require this.
5. In case of losing or forgetting your password, you must request the cancellation of your current password and the assignment of a new one.

6. The screensaver is required to be set and activated after five minutes of inactivity. Every time the user leaves his/her computer, s/he must activate the screensaver manually thus preventing unauthorised people from accessing the information.
7. It is recommended not to reveal your password, not even temporarily, in order to prevent others working on a personal or participating project from having access to your accounts.
8. The network does not allow users to share accounts or to allow others to use theirs.
9. Both the non compliance with ICW Global's safety policies as well as any other event preventing ICW Global from auditing this compliance shall be deemed serious misconduct.

## Hygiene and Conduct

1. ICW Global is committed to giving its employees a safe and healthy working environment. Employees must observe all the occupational health and safety laws and regulations applicable.
2. When leaving, each person must turn off their computer and, if s/he is the last one leaving the area, s/he must turn off the lights and A/C, if on. All staff must ensure the correct use and consumption of energy, which benefits everyone.
3. Every day when leaving, the box or desk must be free of any working paper, magazine or brochure, and if there were pens or pencils, they must be kept on a drawer or a pencil holder.
4. Toilet and dining room hygiene and cleanliness are vital for working in order and harmony. Staff will look after them doing their best and observing standards, by doing the cleaning of their personal utensils (glasses, plates, cups, etc.), following the instructions on the board at common places.

## Harassment Policy

ICW Global believes in the importance of respecting the dignity of every employee, collaborator or member of the network, and expects that everyone shows respect for all colleagues, donors, members and suppliers. A respectful and professional behaviour fosters ICW Global's mission, boosts productivity, minimizes disputes and improves our reputation. Thus, this policy does not support any undesirable behaviour based on ethnic group, colour, religion, gender, nationality, age, disability, ancestry, medical condition, marital status, military status, citizenship status, sexual orientation or any other protected status of an individual, or of the individual's relatives or close friends. Thus, ICW Global commits to provide a working environment free of discrimination, including harassment based on any legally protected status. ICW Global does not tolerate any way of harassment violating this policy.

Forbidden behaviour under this policy, whether oral, physical or visual, includes any discriminatory action and any inappropriate behaviour that involves a person due to their protected status. Among the kinds of inappropriate behaviour according to this policy are: epithets, offences, negative stereotyping, intimidating actions, and circulating or publishing written or graphic material that portrays hostility towards any individual due to their protected status. ICW Global does not support these behaviours inside or outside the workplace, even if the behaviour is not severe or lasting enough to constitute illicit harassment.

This policy does not support gender-based harassment regardless of whether it rises to the level of violating the law. Cases of gender-based harassment not supported by this policy include, but are not limited to: (1) offensive jokes, puns or verbal provocation about sex; (2) verbal harassment about sexual nature; (3) graphic or degrading comments about sexual appearance or activity of an individual.

Each person at ICW Global can help guarantee that our workplace is free from discrimination or forbidden harassment. Everyone expects to avoid any behaviour or conduct that can be reasonably interpreted as a forbidden harassment. No collaborator is exempt from the requirements of this policy. Every employee is forced to report about any person in the workplace whose behaviour is undesirable. Any superior aware of a behaviour contradicting this policy or that has received a report about a behaviour contradicting this policy must deliver that behaviour to the Human Resources department immediately.

If a research reveals that a violation of this policy or another inappropriate behaviour has been perpetrated, then ICW Global will take a corrective action, including a disciplinary sanction that may include dismissal, as appropriate under the given circumstances, regardless of the involved party's hierarchy. ICW Global can punish an employee for any inappropriate behaviour found in research reports conducted under this policy, regardless of whether that behaviour constitutes a violation of the law or

even of this policy. If the perpetrator of the harassment is not an employee of ICW Global, we will take any reasonable and appropriate corrective action under the given circumstances, such as termination of all professional services.

When investigating and imposing discipline, ICW Global will try to preserve confidentiality as the needs of the situation allow.

Every ICW Global employee is responsible for behaving according to this policy and reporting any observation of a behaviour contradicting this policy. If you have any doubt about this policy, contact the HR department.

## Working Time – Rest – Holidays Regulation

1. The general working time is Monday through Friday in conformity with the office hours agreed, with rests established according to internal rules determined by the head of HR, who will ensure that areas are not left uncovered at any time of the time. The various collaborators will be able to have different working times according to the number of hours they work; in case the number of hours is less than 7, and up to 5, the rest will be of 30 minutes. In case the time working for the organization is less than 5 hours, the rest will be of 15 minutes, and the working time will have to be strictly complied with what assigned. Those who have not been assigned a working time must comply with the general working time, coordinating them with the head of Human Resources.
2. Staff must not stay or enter the offices outside permitted hours without the prior authorization of the Chair, as well as staying in offices outside working time.
3. The minimum number of hours per week that each collaborator must comply with is forty (40) hours for full time staff, and for the others, according to what has been arranged.
4. Any request of leave (absence, exams, early departures, etc) must be made to the head of Human Resources, having been authorised by the head of the area, applying the current procedure in the network.
5. Absence due to illness must be communicated as soon as possible, before the beginning of the working day. Likewise, the collaborator must hand in a medical certificate in which the date, place and diagnosis appear. Absence due to illness without medical certificate will not be considered as such. The ISO reports that it reserves the right to control and send a physician to the worker's address, whereby they need to keep their place of residence updated. This point is complemented with the application of the respective policy of absence due to illness.

6. At the end of the first 7 months of employment, each employee will enjoy 14 consecutive days of holidays (including Saturday and Sunday). The period established by Argentine Legislation (location of the office) for holidays is from October 1<sup>st</sup> to April 30<sup>th</sup> inclusive. The holiday period chosen will have to be pre-arranged between the employee and the head of Human Resources at least a month in advance. The leave will start on Monday or the following working day if that one was a holiday. All holiday periods are due every working year invariably, therefore holidays are not cumulative from a year to another. In case the ISO is closed for holidays, all the employees will have their holidays during the period in which the offices of the organisation are closed. This point is complemented with the holiday policy.
7. Those employees who are studying (tertiary level, university, courses or seminars) have the right to 10 days per year for exams; those dates must be communicated at least 5 working days in advance, when the worker decides to take that leave. To this purpose, the worker will have to hand in a certificate from the institution where s/he studies to the person in charge of HR. Until this certificate has not been handed in, the absence is considered unjustified. This point is complemented with the special leave policy.

## Use of Facilities

1. According to Argentine legislation, the ISO is investing on a working environment that gives priority to employees' health, safety, and efficiency.
2. Staff will not be able to invite people who do not work in the office outside working time. In case a visit needs to be received, staff must request an authorization in advance from the head of the ISO.
3. It is recommended not to eat in the workplace, although it is allowed to drink in bottles and closed containers. Employees have a dining room available for having lunch or resting during the working day.
4. Staff must keep the door of the 2<sup>nd</sup> floor closed at any time, except in case of emergency. Likewise, the employees are recommended not to stay in the lobby.
5. Staff must know how to operate a fire extinguisher.

## **Conflicts of Interest**

Each collaborator or member of the network must avoid any investment, interest or association that may interfere with the independent exercise of his or her best individual judgment and with the employee's obligation to comply with his/her duties for the sake of ICW Global. Specifically:

- i. Collaborators should deal with all the suppliers, donors and other people related to the network in an absolutely fair and objective way without any favouritism or preference based on personal financial considerations.
- ii. No collaborator must do business with a direct relative in representation of ICW Global, unless the transaction is performed on distant terms and reported, in writing, to the head of the ISO.
- iii. No collaborator must be, directly or indirectly, the owner of any financial interest or keep any working or managing position with any firm or corporation having interests opposed to those of the network.

## **Accuracy and Integrity of Accounting Books and Records**

All the books, records and accounts of ICW Global must reflect with accuracy the nature of the recorded transactions. All ICW Global assets and liabilities must be recorded in the common accounting books. It will not be possible to establish any fund or asset not revealed or recorded at any amount and for any purpose. False or artificial entries cannot be entered in any case. No payment will be made, nor a purchasing price agreed, with the intention or knowledge that any part of that payment will be used for any purpose other than that described in the document that guarantees the payment. This policy is not limited to accounting and audit staff. On the contrary, it applies to everyone, including those negotiating and authorising contracts, sending expense reports or preparing invoices or receiving donations.

## **Political Contributions**

No collaborator must, directly or indirectly, give any kind of illegal bribe, tip or commission to a government employee or official from the country where the network is based in, or to any employee or municipal, local or state official.

## **Financial Transactions**

All the collaborators must deal with ICW Global donors and suppliers in a consistently legal, fair and honourable way. All the transactions and contractual arrangements with a third party, such as distributors, donors or consultants, must be formalised in a written contract or in a purchasing order that specifies the services that will be provided and at reasonable fees. No additional commission payment must be made other than the required during the normal course of a business, and such payments will be made strictly according to ICW Global approval process.

## **Anti-Money Laundering Policies**

ICW Global will fulfill all existing rules for anti- money laundering and the fight against terrorism, conformity with the criteria set out in the proper Manual. Moreover, the network commits to take due diligence related of not receiving funds being suspicious of its illegal character; and not support and/or fund any project and/or activity and/or person or legal entity if connected with a terrorist group.

## **Environmental Protection Law**

ICW Global policy and practice includes fostering the protection of people and the environment as a part of all that we do and each decision we make. The goal of ICW Global is to avoid the creation of any situation that may represent an unacceptable environmental, safety and health hazard for staff, network members, audience or setting.

As a result, ICW Global collaborators and all its facilities and operations must observe all the environmental laws, rules and regulations applicable, including those on emissions to the atmosphere, supply of drinking water, solid and toxic waste management, community emergency response plan and control of toxic substances.

## Travel Allowance Policy

### 1. Scope

The current policy applies to all requests for travel expenses or reimbursement needs by ICW Global members.

### 2. Application Policy

All travel by members of ICW Global must comply with the following procedure:

1. The interested party must submit the completed travel request form (**Annex I**) to be accepted and authorised, certifying the purpose for travel. All travel and expenses by members of ICW Global must be considered and informed to the Administration department at least 15 days before. The same applies for the booking of tickets. In case it is travel without guaranteed economic support, the International Support Office (ISO) will be informed two months before in order to contribute in the search of the funds needed for the trip.
2. In case an advance for travel expenses is requested, the amount should be included in the same form (Annex I). It will be backed by and according to the number of travel days and the amounts approved in this policy.

### 3. Levels of Authorisation:

#### **3.1. Transport:**

Up to 500 km: the transport will preferably be by land (transport by air will be authorised as an exception).

#### **3.2. Hotels:**

##### **3.2.1. Argentina:**

Hotel bookings within Argentina must not exceed ARS200 + VAT per day. In case the amount is exceeded due to lack of availability, the cost will need to be authorised by the Administration department according to the following criteria: **COST → AVAILABILITY → CLOSENESS.**

##### **3.2.2. Abroad:**

For hotel bookings in countries abroad, the rates available for the dates of travel will be analysed aiming at the most appropriate option in terms of cost and quality.

### 3.3. Transfers:

#### 3.3.1. Argentina:

The use of taxis is authorised for the transfer airport/hotel/airport as well as all those necessary as long as they are related to the purpose described in the travel request.

#### 3.3.2. Abroad:

Preferably airport/hotel/airport transfers will be hired together with airtickets. The use of taxis is authorised when the service has not been hired. The use of taxis is authorised as long as they are necessary and when they are related to the purpose described in the travel request. In the case that transfers are hired by the ISO and passengers use another service, the Administration department will not cover the cost of the new service.

### 3.4. Daily expenses:

Limits on expenses to be authorised per day per person:

<i>Expenses</i>	<b>Argentina per person (ARS)</b>	<b>Abroad per person (USD)</b>
1 lunch	60	40
1 dinner	80	50
Incidentals	55	25
Tips	10%	10%

#### Support for expenses in Argentina.

**Note: All receipts supporting travel expenses should be type “B” invoices without VAT, issued to ICW Global and with the corresponding CUIT (tax identification number) no. 30-70950590-0 in compliance with AFIP (Federal Revenue Bureau).**

**Las facturas que respalden los gastos de cada viaje deben ser de tipo “B” sin IVA discriminado, a nombre de ICW Global y con el correspondiente N° de CUIT 30-70950590-0 según la normativa de facturación de la AFIP.**

- 3.5. All tickets requested **outside the budget** and/or for an amount **exceeding USD500** will need to be authorised by the Administration department.

#### **4. Exceptions**

- 4.1. Reimbursements will be made on approved expense reports no later than 5 days upon return. Both the expense reimbursement form as well as all expense receipts must be submitted.
- 4.2. All exceptions in terms of deadlines to the current policy must be signed by ICW Global Administration.

### **Code Implementation**

#### **1. Corporate Compliance Officer**

The Chair is the corporate compliance officer responsible for the implementation of ICW Global compliance programme, including the Code.

#### **2. Questions about the Code**

A collaborator having a question about the applicability or interpretation of the Code must send his/her question to:

- his/her superior;
- a Human Resources representative.

It is recommended that questions are done in writing or via e-mail.

#### **3. Violations report**

If a collaborator is aware of a Code violation or potential violation, s/he must report it immediately to:

- his/her superior;
- a Human Resources representative.

A collaborator can also report a Code violation or potential violation directly to the Chair or to any HR representative; s/he can also voice, anonymously, if the employee prefers so, any concern about financial statements disclosure, accounting, internal

accounting control, embezzlement or misuse of corporate assets or auditing matters by writing these concerns and sending them in a sealed envelope to the Chair of the network.

If an employee wants to discuss about any subject with the network's auditor, the employee must indicate so and include a telephone number at which s/he can be called if the auditor deems it appropriate. The identity of the employee making such presentation or communicating in any other way with the auditor will remain strictly confidential.

During every meeting, including any special meeting requested by the Chair of the network as well as by the auditor after receiving any information related to the aforementioned paragraph, the auditor must review and consider any complaint and concern received, and take any action deemed appropriate in order to address such complaints or concerns.

#### **4. Research on violations**

ICW Global will properly research all of the Code's violations reported and deal with such reports confidentially as long as it complies with ICW Global interests and legal obligations. The Chair will lead all ICW Global's research about infringements. If the outcome of the research shows that a corrective action is needed, ICW Global will decide which steps to follow. This includes, whenever appropriate, legal procedures to rectify the problem and prevent it from happening again.

#### **5. Disciplinary actions on violations**

Disciplinary actions can be taken in the following cases:

- Authorising or being part of actions violating the Code;
- Not reporting a Code violation;
- Denying cooperation with a Code violation research;
- Taking reprisals against an individual for reporting a Code violation.

The disciplinary action may, when appropriate, include termination of employment.

#### **6. Acknowledgement of receipt**

The acknowledgement of receipt requires that the employees confirm, selecting "OK," that they have received and read the Code,

that they understand it and that they will comply with it. The acknowledgement of receipt must be sent back to the Human Resources department and the record of this confirmation will be kept on files as evidence that they have been read.

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