

ABH PARTNERS PLC

Bole Road, No 2789
Woreda 2, Bole Sub City
Addis Ababa, Ethiopia
T. +251 116 186 520
www.abhpartners.com



Knowledge. Synergy. Impact.

POLICY NAME	Policy on Prohibited Conduct		POLICY NO.	18	
EFFECTIVE DATE	11/11/2025	DATE OF LAST REVISION	New	VERSION NO.	1
ADMINISTRATOR RESPONSIBLE	Ethics and Compliance Officer	CONTACT INFORMATION	T. +251 116 186 520		

VERSION HISTORY				
VERSION	APPROVED BY	REVISION DATE	DESCRIPTION OF CHANGE	AUTHOR
1	CEO	2/2022	New	Director of Business Development

1. Preamble

ABH Partners is committed to the highest standards of integrity, transparency, and accountability in the management of climate finance and development projects. We maintain a ***zero-tolerance policy*** towards any form of prohibited conduct that could undermine the effectiveness of our work or harm the communities we serve.

This policy is aligned with *UN Policy on Prohibited Conduct*. It applies to all individuals and entities associated with our operations and establishes clear obligations for reporting suspected misconduct.

2. Objective

The objectives of this Prohibited Conduct Policy are to:

- Define the types of conduct that are strictly prohibited in all ABH Partners activities.
- Protect the UN, its assets, and reputation as well as ABH Partners, our clients, and our funding partners.
- Mandate the reporting of any suspected prohibited practices to the appropriate authorities.
- Establish clear consequences and remedial actions for violations.
- Protect whistleblowers and witnesses from retaliation.

3. Scope and Applicability

This policy applies to:

- All Staff and Management: Including permanent employees, part-time staff, and secondees.
- Counterparties: All partners, contractors, subcontractors, consultants, suppliers, and any entity receiving funds or implementing activities under the purview of ABH Partners.
- Beneficiaries: Any individual or entity that receives support or funding through ABH Partners-managed projects.
- All Activities: All projects, programs, and operations, regardless of geographic location or funding source.

4. Definitions of Prohibited Conduct

4.1 Abuse of Authority. Improper use of a position of influence, power or authority against another person. This is particularly serious when a person uses his or her influence, power or authority to improperly influence the career or employment conditions of another, including, but not limited to, appointment, assignment, contract renewal, performance evaluation or promotion. Abuse of Authority may also include conduct that creates a hostile or offensive work environment which includes, but is not limited to, the use of intimidation, threats, blackmail or coercion. Discrimination and Harassment, including Sexual Harassment, are particularly serious when accompanied by Abuse of Authority.

4.2 Discrimination is any unfair treatment or arbitrary distinction based on a person's race, sex, religion, nationality, ethnic origin, sexual orientation, disability, age, language, social origin or other similar shared characteristic or trait. Discrimination may be an isolated event affecting one person or a group of persons similarly situated, or it may manifest itself through Harassment or Abuse of Authority.

4.3 Forced Labor refers to all work or service which is exacted by ABH from any person under the menace of any penalty and for which the said person has not offered themselves voluntarily.

4.4 Harassment. Any improper and unwelcome conduct that might reasonably be expected or be perceived to cause offence or humiliation to another person. Harassment may take the form of words, gestures or actions which tend to annoy, alarm, abuse, demean, intimidate, belittle, humiliate or embarrass another or which create an intimidating, hostile or offensive work environment. Harassment normally implies a series of incidents. Disagreement on work performance or on other work-related issues is normally not considered Harassment and is not dealt with under the provisions of this policy but in the context of performance management.

4.5 Human Trafficking refers to the recruitment, transportation, transfer, harbouring or receipt of persons by ABH personnel, project staff, or consultant, by means of the threat or use of force

or other forms of coercion, of abduction, of fraud, of deception, of the abuse of power or of a position of vulnerability or of the giving or receiving of payments or benefits to achieve the consent of a person having control over another person, for the purpose of exploitation.

4.6 Sexual Exploitation and Abuse (SEA) refers to all forms of inappropriate conduct of a sexual nature committed by an employee, officer, adviser, or representative of a vendor, with the knowledge of that Vendor

4.7 Sexual Harassment. Any unwelcome conduct of a sexual nature that might reasonably be expected or be perceived to cause offense or humiliation, when such conduct interferes with work, is made a condition of employment or creates an intimidating, hostile or offensive work environment. Sexual Harassment may occur in the workplace or in connection with work. While typically involving a pattern of conduct, Sexual Harassment may take the form of a single incident. In assessing the reasonableness of expectations or perceptions, the perspective of the person who is the target of the conduct shall be considered.

5. Early intervention and receipt and handling of informal reports of Prohibited Conduct Early direct action. Affected Individuals may on a voluntary basis, if they feel comfortable and safe doing so, approach Alleged Offenders about inappropriate behaviour or instances of possible Prohibited Conduct and ask for such behaviour or instances to stop as the Alleged Offenders may not be aware of the negative impact of their behaviour on others.

However, disparity in power or status, fear of Retaliation or the nature of the behaviour and/or instances of possible Prohibited Conduct may make direct confrontation difficult, and there is, therefore, no requirement for such action to be taken.

6. Confidential Advice. Affected Individuals who believe they may have been subject to instances of possible Prohibited Conduct may raise this with their organization's Directors, Office Heads, Managers or Supervisors, if the situation allows and they feel comfortable doing so. Any such personnel approached by an Affected Individual shall inform that person, in a timely, sensitive and

impartial manner, that confidential advice, assistance and information about the options available under this Policy may be obtained from the Human Resource. In addition, Affected Individuals can also use the Whistleblower mechanism to report the offender.

6. Informal resolution

6.1 Affected Individuals may, on a voluntary basis, wish to deal with an event of possible Prohibited Conduct in an informal manner.

6.2 **Affected Individuals** are encouraged to ask for assistance from Human Resource in seeking informal resolution.

6.3 With the consent of the Affected Individual, Human Resource may meet informally with the Alleged Offender to provide information about the situation and discuss the manner in which it might be resolved.

6.4 An unsuccessful attempt to resolve the matter informally does not preclude it from being formally reported.

7. **Formal Resolution.** Formal reports of possible Prohibited Conduct may be made by persons who consider that they were the Affected Individuals or by persons who have direct knowledge of possible Prohibited Conduct or by any third-party with relevant knowledge of possible Prohibited Conduct.

8. Formal reports of Sexual Harassment are not subject to deadlines.

8.1 **Time Frame.** Formal reports of Discrimination, Harassment and Abuse of Authority must be submitted within one year from the date of the last incident.

8.2 **Means of Reporting.** Formal reports of Prohibited Conduct may be made anonymously. A formal report of Prohibited Conduct shall, to the extent possible, describe specific incident(s) of possible Prohibited Conduct or a pattern of possible Prohibited Conduct. The formal report should

include as much detail as possible. The report shall, at least, include the following: Name of the Alleged Offender; Name of alleged Affected Individual, if the report is made by a third party; Date(s) and location(s) of incident(s); Description of incident(s)/patterns; Names of witnesses, if any; and Any other relevant information, including documentary evidence, if available; Date of the submission of the report and name of person making the report, unless the report is made anonymously.

If the person making the report chooses to report on an anonymous basis, the reporter must provide sufficient information concerning the basis of the a of the allegations and sufficient detail or supporting factual basis that the matter can be pursued responsibly. Otherwise, the matter will not be pursued further.

8.3 A formal report shall be submitted to the Ethics and Compliance Officer (hereinafter “Responsible Official”). Upon receipt of a formal report, the Responsible Official will provide a copy of the report to the Director of Administration and the Rector within five working days. The report will be promptly reviewed by the Responsible Official, the Director of Administration, and the Rector in order to assess whether it provides sufficient information, details and supporting factual basis so as to ascertain whether there are sufficient grounds to warrant a formal investigation. The Rector will decide whether an investigation is warranted taking into account the views of the Responsible Official and Director of Administration. If an investigation is warranted, the Director of Administration will refer the report to the Office of Internal Oversight Services of the United Nations (“OIOS”) within twenty working days from the receipt of the report.

The following steps will be taken by UN

1. **Respond.** HR will respond with acknowledgement of receipt in a timely manner.
2. **Record.** Record essential detail about the issues.
3. **Assess.** An assessment of complaint. Allegation must fall into misconduct. Is the information received and be verified.
4. **Investigate.** If the allegation is true, with confidentiality including the person reported to misconduct, the matter must be and investigated report must be prepared and shared to

personnel only. All matters to the investigation must be kept confidential. All witnesses, complainants and others must keep all matters to the investigation confidential as well.

- **Acknowledgement of Understanding.** Organization shall have an acknowledgement of understanding form to fill out.
- **Incorporation in Contract.** For partners in UN contracts, clause of Policy on Prohibited Conduct should be included.
- **Promotion.** Zero tolerance of prohibited conduct must be communicated across internal platforms.
- **Internal Control.** ABH shall put together internal controls and assurance process in place to proactively support the prevention and detection of Prohibited Practices.
- **Whistleblower Mechanism.** ABH has put together a mechanism for confidential reporting of such Prohibited Conduct.



Acknowledgement of Receipt and Understanding of Prohibited Conduct

This is to confirm that I have received a copy of the Prohibited Conduct of ABH Partners.

I acknowledge that I have read, understood, and agree to comply with the principles, policies, standards, and guidelines outlined above. I understand that the Prohibited Conduct represents the organization's expectations regarding professional conduct, integrity, accountability, confidentiality, compliance with applicable laws and regulations, and ethical behavior in all business dealings.

I further acknowledge that:

- I am responsible for adhering to the Prohibited Conduct Policy at all times while representing or performing duties on behalf of the Company.
- I will seek clarification from Management or the Human Resources Department if I have any questions regarding the interpretation or application of this Policy.
- I am obligated to report any known or suspected violations of this Policy in accordance with the Company's reporting procedures.
- Failure to comply with the Prohibited Conduct Policy may result in disciplinary action, up to and including termination of employment or contract.
- This acknowledgement does not constitute a contract of employment nor does it alter the terms of my employment agreement.
- I understand that ABH may amend, modify, or rescind any policy or practice, described in this Policy, with or without notice, and it is my responsibility to stay informed of such changes.

By signing below, I confirm my commitment to uphold the ethical standards and values of the Company.

Employee Name: _____

Employee Signature: _____

Position/Title: _____

Department: _____

Date: _____