Code of Conduct

1. General Policy

It is the policy of UNAccc.org to maintain its high reputation for ethical behavior and fair dealing in the conduct of its field.

In many cases decisions as to what is ethical or fair are clear cut and will be obvious to any reasonable person. In some situations, however, there may be circumstances where an element of doubt or ambiguity arises. To help in those circumstances and to protect and guide individual Members and directors of UNAccc.org, it is necessary to have a written Code of Conduct and also to comply with the Code of Practice for the Governance.

It is not possible to provide for every situation in the Code of Conduct. If there is doubt about the probity of any particular situation, the Chairman must be consulted about that situation by the individual concerned.

The requirement for a Member to behave in an ethical manner is a pillar.

2. Objectives of the Code of Conduct

The objectives of the Code of Conduct are:

a. to offer guidance to UNAccc.org Members and directors in their conduct with UNAccc.org
b. to establish an agreed set of ethical principles
c. the promotion and maintenance of confidence and trust UNAccc.org; and
d. to prevent the development and acceptance of unethical practices by the UNAccc.org
3. **Principles of the Code of Conduct**

The guiding principles of the Code of Conduct can be summarized under six headings:

a. Integrity
b. Confidentiality of Information
c. Obligations
d. Disclosure of interests
e. Loyalty
f. Fairness

**Integrity**
Each Member and director of UNAccc.org is expected to observe the highest standards of honesty and integrity in all his/her business dealings. To this end, as a Member or director, one must:

- commit to compete vigorously and energetically but also ethically and honestly
- refuse bribes, gifts, hospitality, benefits or offers of preferential treatment which may affect one’s ability to make independent judgement, and report any such approaches in writing to the Chairman
- avoid misrepresenting one’s position by being ambiguous or misleading
- reject any business practice which might reasonably be deemed to be improper
- avoid the use of the Group’s resources or time for personal gain, for the benefit of persons/organizations unconnected with the Group or its activities or for the benefit of competitors
- commit not to acquire information or business secrets by improper means
- whilst acting in his/her capacity as a Member or director in UNAccc.org, not act in a manner which could bring the reputation of UNAccc.org into disrepute

**Confidentiality of Information**
Every Member and director of the Group owes a duty of confidentiality to the Group in respect of sensitive information held by the Group. Sensitive information would include, for example:

- any internal or confidential information relating to UNAccc.org is not public information
commercially sensitive information (including information relating to internal policies or practices)

Obligations
In order to follow the ethics rules:

▪ avoid false, inaccurate or misleading entries in records
▪ ensure one’s actions comply with relevant contractual obligations
▪ encourage effective and fair competition at all times
▪ avoid engaging in any illegal or criminal activities
▪ comply with controls to prevent fraud
▪ comply with procedures relating to conflict of interest situations including those relating to:
  a. post resignation / retirement from Board membership / directorship
  b. appointment and/or consultancy of Board Members and directors for personal reason
in order to avoid the acceptance of positions following Board membership / directorship which could give rise to the potential for conflicts of interest and to confidentiality concerns
▪ comply with UNAccc.org policy on discrimination, harassment, sexual harassment and bullying.

Loyalty
Members and directors must:

▪ acknowledge the responsibility to be loyal to UNAccc.org and fully committed in all its activities while mindful that the organization itself must at all times take into account the interests of its shareholder
▪ acknowledge the duty of all to conform to highest standards of ethics

Fairness
Members and directors must:

▪ comply and ensure compliance by the UNAccc.org with employment equality and equal status legislation
▪ commit and ensure that UNAccc.org commits to fairness in all dealings

4. Responsibility

This Code of Conduct which incorporates the policy on disclosure of interests has been circulated to all Board Members and directors who must retain, acknowledge receipt of and confirm their understanding of same.
5. Review

This Code of Conduct will be reviewed at least every two years.

6. Guidelines regarding Communication and brand/logo

The logos of UNAccc.org cannot be used by third parties without prior permission.

The Board Members of UNAccc.org have to utilize presentation in Powerpoint or letterhead with Word format following template with logo of UNAccc.org when managing a communication (external and internal) on behalf of UNAccc.org.

Organizational Reputation Management Press (Media and Interviews) have to follow guidelines and code of conduct of UNAccc.org. When a Board Member manages an official external communication on behalf of UNAccc.org (interviews and/or written contents) before to publish it have to share it with Chairman.

The Chairman of UNAccc.org

DR. Rajat Prem Anand Sharma