

HUMAN RIGHTS

Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights.

As a value-driven organization working to eliminate poverty and suffering worldwide, people are at the heart of IMA World Health (IMA). We recognize that racism, prejudice and intolerance are societal diseases that stand in the way of all of us reaching our full potential as individuals and communities. IMA fundamentally believes in and values internationally proclaimed human rights and strives to protect these rights for our staff and the people we serve worldwide in the following ways:

- Our code of conduct and human resources policies, which include child protection, human trafficking, and safeguarding, embody our values and serve as the foundation for our company culture and dedication. Our policies prohibit any form of discrimination in the workplace because of race, religion, age, sex, disability, sexual orientation, gender identity, etc.
- We are committed to safeguarding everyone, including protecting our staff from harm and inappropriate behavior such as abuse, bullying, discrimination and harassment in the workplace.
- Our expectation that human rights are safeguarded in all our operations extends to all of our partners, contractors, and suppliers, including hired armed guards.
- We strive to maintain safe and healthy working conditions. All required federal employment policies and resources are displayed in accessible common areas for staff to reference in the U.S. as are any government-required employment materials in countries where we have offices. We additionally provide information on other health and wellness resources for staff in these common areas.
- We make every effort in our physical workspaces and policies in the U.S. and abroad to ensure persons with disabilities can work with us or access our services during project implementations without hindrance. In the U.S., we comply with the Americans with Disabilities Act (ADA) and the ADA Amendments Act (ADAAA). In countries with national laws pertaining to persons with disabilities, we follow them. In countries without such laws, we operate as if under the ADA and ADAAA.
- We inform staff of and monitor the health, safety, and security risks of places they must travel for work through International SOS. In emergency situations, we set up operational task forces to further coordinate and implement organizational security protocols. For example, during the COVID-19 global pandemic, we established a task force with representatives from all departments to prepare for and communicate precautionary measures, which included transitioning all U.S.-based offices to telework operations for a period of time.
- We believe that all people we encounter have the right to be protected from harm, abuse, neglect, and exploitation. IMA has a zero-tolerance policy for such ethical violations committed by staff, contractors, consultants or associated personnel toward beneficiaries, particularly children and vulnerable adults. IMA pledges to address safeguarding throughout its work, including policy guidance, prevention, reporting, and response.

Principle 2: Businesses should make sure that they are not complicit in human rights abuses.

Because IMA fundamentally believes in and values internationally proclaimed human rights, we strive to not be complicit in abuses in the following ways:

- We provide trainings on safeguarding, anti-human trafficking, anti-slavery, and anti-discriminatory measures to all new staff as part of their mandatory orientation and to our current staff as part of a continued refresher program.
- We have several mechanisms for anonymously reporting failures or concerns in this regard to management that require documented follow-up to close each case. For example, staff can call a hotline number to make a report to the third-party company Convercent, which then follows through on the report with IMA management. We also use context-appropriate community complaint response mechanisms in every project, which allow project participants to anonymously make reports.
- When seeking new partnerships, whether they be with local non-governmental organizations or multinational corporations, we thoroughly vet potential partners with our institutional due diligence process.
- We employ a rigorous monitoring and evaluation process in all our projects with the intent of learning and adapting our projects in real time to improve their effectiveness as well as to identify and avoid any potential abuses of the rights of project participants.
- We serve as the founding organization and secretariat of We Will Speak Out U.S., a coalition of faith-based organizations working together to empower faith communities to speak out against sexual and gender-based violence.
- We completed the U.K. Government's Modern Slavery Assessment Tool (MSAT) to assess and codify our compliance with the prevention of modern slavery in our work.

LABOR

Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.

IMA values its employees and respects their rights to assemble and engage in collective bargaining in the following ways:

- We follow all national laws in the U.S. and in other countries where we operate regarding the freedom of our employees to form and join a trade union or employee representatives of their choice without fear of intimidation or reprisal.
- We have declared our commitment to the International Labour Organization's Labour Standards.

Principle 4: Businesses should uphold the elimination of all forms of forced and compulsory labor.

IMA has a strong commitment to the welfare of all participants and partners in our projects and their protection from abuse and exploitation. We embrace and promote an organizational environment that is free of harassment, abuse and exploitation and ensure the same in all our work with communities.

IMA condemns all forms of forced and compulsory labor and ensures we are not complicit in the following ways:

- We intentionally design and monitor projects so forced and compulsory labor is not used to achieve and maintain gains.
- We know that the children in the communities with whom we work can be at particular risk. Therefore, we have a specific child safeguarding policy that aims to deter, minimize and remove opportunities for abuse of children and vulnerable adults to occur in the scope of our work.

- In our procurement manual, we enforce the setting of reasonable lead times and other best practices in procurement to ensure we are not using, being complicit in, or benefiting from forced labor.
- In our country human resources and procurement manuals, we adhere to minimum age provisions of national labor laws, and, where national law is insufficient, we adhere to international standards. Ensuring adherence to these policies is a part of our partner, subcontractor, and supplier vetting process.
- We have developed a Modern Slavery Statement and uploaded the most recent statement on the Modern Slavery Statement Registry. We have updated our Modern Slavery Assessment Tool with the positive steps we have taken to tackle and prevent modern slavery.
- We have an Anti-Trafficking in Persons Policy (TIP) that prohibits any type of practice that constitutes child labor, human trafficking, or slavery. The policy applies to all employees, volunteers, interns, seconded employees, sub-awardees and their employees (at any tier), and any agents or other individuals working with or associated with IMA projects and communities. Our policy requires all employees and individuals that work with us to conduct themselves with the highest professional and personal standards and to not engage in any act that directly supports or advances human trafficking.
- Through our vetting process, we check that potential vendors have not used forced or compulsory labor, among other things.

Principle 5: Businesses should uphold the effective abolition of child labor.

Because IMA condemns all forms of forced and compulsory labor, we especially seek to uphold the effective abolition of child labor in the following ways:

- We intentionally design and monitor projects so child labor is not used to achieve and maintain gains. Additionally, many of our projects reduce labor around the home, such as the promotion of efficient cookstoves and micro-gardens, which has a positive impact on the use of domestic child labor.
- We are aware of countries, regions, sectors, and economic activities where there is a greater likelihood of child labor to occur and respond accordingly with policies and procedures, including but not limited to acknowledgment of elevated risk in proposals and incorporating the U.S. Department of Labor guidance on countries and industries of high risk for child and forced labor into procurement decisions.
- We have a standalone Child Safeguarding Policy that aims to deter, minimize and remove opportunities for abuse of children and vulnerable adults to occur in the scope of our work.

Principle 6: Businesses should uphold the elimination of discrimination in respect of employment and occupation.

At IMA, we believe our unrelenting commitment to diversity, equity and inclusion in our worldwide workplace will bring about:

- thriving communities,
- an inspiring reputation,
- unequivocal trust with staff, stakeholders, and project participants, and
- significant progress in social justice.

We know that diversity is a strength and that hiring a diverse group of qualified individuals contributes to the overall success of our organization. We are committed to eliminating all forms of discrimination in respect of employment and occupation in the following ways:

- We will continuously work to create a universal culture that embraces everyone while striving toward visible and significant progress in attaining universal social justice. As a part of this work, we launched an intense Diversity, Equity and Inclusion (DEI) initiative that gave staff the opportunity to collaborate in working groups to advance internal organizational reforms and external social justice causes. The initiative has been so successful that it is now entering its second phase, which moves DEI from being an additional effort for staff towards full integration into organizational operations and goals, prioritizing and routinizing DEI efforts for staff in their day-to-day paid duties.
- It is a violation of our policy to discriminate in the provision of employment opportunities, benefits or privileges, to create discriminatory work conditions, or to use discriminatory evaluative standards in employment if the basis of that discriminatory treatment is, in whole or in part, because of race, religion, age, sex, disability, sexual orientation, gender identity, or any other legally protected category. Any verbal, physical, written, or visual conduct that is demeaning, intimidating, insulting, or otherwise makes a person feel uncomfortable is prohibited. This policy applies to all employees, contractors, agents, or others who have contact with employees.
- We also are continually in a process of assessing our staff and leadership diversity and making improvements on an ongoing basis.
- We strive to ensure gender balance on interview panels.
- While we do have some projects specifically designed to improve gender equity in the communities where we work, we are taking steps to mainstream gender equity into all new projects, including the hiring of a new Senior Technical Advisor for Gender, who, in addition to other internal experts, reviews project designs specifically with a gender lens.
- We do not use someone's race, religion, age, sex, disability, sexual orientation, gender identity, etc., to preclude them from participating in or benefiting from one of our projects.

ENVIRONMENT

Principle 7: Businesses should support a precautionary approach to environmental challenges.

IMA accepts the scientific evidence of climate change and environmental degradation, and with environmental issues where scientific understanding is not complete, we take a precautionary approach and take cost-effective steps in our work to mitigate environmental damages. For example:

- In light of COVID-19 and travel restrictions, we have substantially reduced our carbon footprint in regard to travel. During the course of 2021, we selected a new travel agency capable of tracking the carbon footprint of travel booked through their agency once we begin travelling more frequently again. We will continue to assess staff travel needs and do our best to avoid unnecessary trips that would increase our carbon footprint.
- Once we return to working in headquarters offices, we will continue to take efforts to avoid using disposable plates, cups, utensils, and water bottles and turn off lights in areas not in use.

Principle 8: Businesses should undertake initiatives to promote greater environmental responsibility.

As a faith-based organization, IMA believes people are stewards of the Earth. We take seriously our responsibility to protect the environment, and we approach our environmental stewardship in the following ways:

- In 2019, we established an Environmental Stewardship Committee tasked with the development of an Environmental Stewardship Policy that includes an environmental conservation code of

conduct for staff. The committee monitors compliance with the policy and continues to make recommendations to strengthen it.

- Our Environmental Stewardship Policy will be integrated into country strategies, proposals, and partnership agreements moving forward.
- The Environmental Stewardship Committee researched relevant environmental laws in our countries of operation and will also identify and monitor environmental risks as part of the organization's enterprise risk management initiative.
- We have begun exploring ways to increase our technical capacity and programming in the area of environment and climate change.

Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies.

IMA prioritizes the development and use of technologies for development to improve the reach, efficiency, and environmental stewardship of our projects in the following ways:

- We included a provision explicitly prioritizing the use of best practice environmental technologies in project design in our new Environmental Stewardship Policy.
- We currently use mobile data collection in many of our projects to reduce paper usage and intend to increase our mobile data collection capabilities in the coming years.
- We use different software applications that we have developed on our own or that already exist, such as WhatsApp, to disseminate information more widely without needing to travel or use paper.
- We have developed and continue to promote a safer cookstove in DRC. These cookstoves use wood and produce less smoke than traditional stoves using wood or charcoal. This makes them safer to use indoors and promotes fewer respiratory infections from smoke inhalation. By locally producing cleaner cookstoves and recruiting women from target communities to promote and market the stoves, IMA is working to scale up the clean cookstove initiative in 2022. In partnership with BURN (a charcoal-using cookstove producer based in Kenya), IMA is encouraging the use of cleaner cooking tools that are not only more efficient but produce charcoal that can be used in the BURN stoves or sold for profit.

ANTI-CORRUPTION

Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

IMA strongly condemns all forms of corruption and takes intentional steps to ensure we are not complicit in it in the following ways:

- We have an anti-bribery and corruption policy that prohibits the offering, giving, solicitation or acceptance of any bribe or corrupt inducement, whether in cash or in any other form:
 - To or from any person or organization wherever located, whether a public official or public entity, or a private person or company.
 - By any individual employee, partner, agent, consultant, contractor or other person or entity acting on the behalf of IMA.
 - In order to gain any commercial, contractual, or regulatory advantage for the firm or to gain any personal advantage, pecuniary or otherwise, for the individual or anyone connected with the individual.
- We will investigate thoroughly any actual or suspected breach of this policy. Employees found to be in breach of this policy may be subject to disciplinary action, up to and including immediate termination. Agents, consultants, contractors and any other people or entities associated with

our organization may also be subject to penalty that may ultimately result in our refusal to work with them.

- We have an in-depth vetting process we put each potential partner or supplier through before we work with them.
- We conduct thorough background checks on all potential new hires.
- We have several anonymous mechanisms for reporting cases of corruption to management that require documented follow-up to close a case. For example, staff can anonymously call a hotline number to make a report to the external company Convercent, which then follows through on the report with IMA management. We also use context appropriate community complaint response mechanisms in every project, which allow project participants to anonymously make reports.
- All staff are required to complete anti-corruption training. We utilize the resources provided by the International Federation of the Red Cross. Staff complete the training and submit the completion certificate to HR for including within their file. New staff are required to complete this training within one month of joining the organization.
- We have an Integrity and Ethics section within the Internal Audit and Investigation team. The purpose of the team is to ensure all incidents reported in Convercent are appropriately investigated and recommended actions taken by management. In addition, our Enterprise Risk Management framework ensures all projects with financial resources over USD 5 million present a project risk register that identifies current project risks and the mitigating actions being taken to ensure these risks are appropriately managed. These registers are also submitted on a quarterly basis and reviewed by the Internal Audit and Investigation team.

IMA World Health Programming

Founded in 1960 by an ecumenical consortium of faith-based organizations, IMA World Health (IMA) helps fragile communities overcome public health challenges. They incorporate the best in science and public health programming into existing local systems to achieve sustainable health, healing and well-being for all. Since 2019, IMA has been part of Corus International, a global family of changemakers that includes Lutheran World Relief, IMA World Health, CGA Technologies, Ground Up Investing, and Farmer Market Brands. Together, we envision a healthy world forever flourishing in dignity and justice.

IMA joins local partners and governments to strengthen health systems, prevent and treat diseases, improve maternal and child health, promote nutrition and WASH, respond to sexual and gender-based violence, and take action in global health crises. IMA's current portfolio includes projects funded by USAID, FCDO, UNPF, UNICEF, and other donors in areas ranging from combating sexual and gender-based violence, to tackling neglected tropical diseases such as lymphatic filariasis and visceral leishmaniasis, to providing safe surgery for trachoma patients, and to strengthening health systems for maternal, child and newborn health and reproductive health in multiple countries, among other interventions. Our approach focuses on partnership with communities and governments and on upholding the dignity and rights of project participants and the principles of Do No Harm in alignment with the values of the Global Compact.