



Code of Ethics

Asociación de la Comunidad Rusohablante, Asociación Civil

Preamble

Asociación de la Comunidad Rusohablante, Asociación Civil (ACR) affirms, as a matter of institutional identity and non-negotiable policy, that all activities undertaken in its name shall be governed by **the highest standards of ethical conduct, lawful behavior, professional competence, and moral responsibility**. This Code of Ethics constitutes a binding statement of principle that guides the conduct of all employees, officers, managers, consultants, contractors, volunteers, agents, and any other persons acting on behalf of, under the authority of, or in association with ACR. It is intended not merely as a statement of aspiration, but as a **clear and authoritative standard of conduct** against which decisions, actions, omissions, and institutional practices shall be measured.

ACR recognizes that public confidence, organizational legitimacy, and operational effectiveness depend upon the consistent observance of **integrity, human dignity, transparency, accountability, fairness, and lawful restraint**. Every person covered by this Code is expected to act in a manner that preserves trust, prevents abuse, avoids impropriety, and promotes the responsible use of authority, resources, and influence. Ethical conduct is not discretionary. It is an essential condition of service and a continuing obligation that applies in all circumstances, including situations of urgency, uncertainty, pressure, or conflict.

This Code shall be interpreted and applied in a manner consistent with **universal human rights, applicable law, internationally recognized standards of professional responsibility, and the fundamental mission of ACR**. Where legal requirements, contractual obligations, internal policies, or professional standards impose a higher level of conduct, the more stringent standard shall prevail. No position, rank, relationship, operational objective, or institutional interest shall justify conduct that is dishonest, discriminatory, exploitative, abusive, or otherwise contrary to the principles set forth herein.

By participating in ACR's work, each covered person acknowledges a duty to uphold not only the letter of this Code, but also its spirit. Conduct shall be judged not only by technical compliance, but also by whether it reflects **good faith, sound judgment, respect for persons, and fidelity to ACR's ethical mission**. Any doubt as to the proper course of action shall be resolved in favor of caution, legality, transparency, and protection of human dignity.

I. FUNDAMENTAL ETHICAL PRINCIPLES

Integrity: All personnel shall act with absolute honesty, sincerity, consistency, and moral uprightness in all professional dealings. **Deception, concealment of material facts, falsification,**



fraud, manipulation, abuse of confidence, and misrepresentation are strictly prohibited, whether committed directly or indirectly, actively or by omission. Integrity requires that all statements, records, reports, representations, recommendations, and communications be truthful, complete, and made in good faith. No person acting on behalf of ACR may knowingly present inaccurate information, distort facts, omit material information where disclosure is required, or use ambiguity to mislead others. Integrity further requires that authority be exercised responsibly, promises be honored, commitments be made only when they can reasonably be fulfilled, and all conduct remain consistent with the values and mission of ACR. **Personal convenience, institutional advantage, or external pressure shall never justify unethical conduct.**

Respect for Human Dignity: ACR recognizes that every person possesses **inherent and equal dignity, rights, and worth**, regardless of status, origin, belief, identity, capacity, or circumstance. All conduct must reflect the principles embodied in the **Universal Declaration of Human Rights** and must demonstrate respect for the physical, psychological, emotional, cultural, religious, and personal boundaries of others. No person shall be subjected to humiliation, coercion, exploitation, harassment, degrading treatment, intimidation, or any form of abuse. Interactions with stakeholders, colleagues, partners, and members of the public must be conducted with restraint, civility, sensitivity, and an unwavering commitment to humane treatment. ACR requires that vulnerable persons be treated with heightened care and that all actions affecting them be undertaken with particular attention to safety, consent, confidentiality, and non-exploitation. **Human dignity shall never be subordinated to expediency, operational convenience, or institutional preference.**

Transparency: ACR shall conduct its financial transactions, governance processes, operational activities, and public communications with **maximum appropriate openness, clarity, and traceability**. Transparency requires that records be accurate, contemporaneous, complete, and maintained in a manner that permits lawful review, oversight, and accountability. Decision-making processes shall be intelligible and, where appropriate, explainable to relevant stakeholders, subject only to legitimate limitations arising from confidentiality, legal privilege, data protection, security, or the protection of vulnerable persons. Concealment of misconduct, selective disclosure, intentional opacity, and the manipulation of information to evade scrutiny are incompatible with this Code. Transparency also requires that material conflicts, significant risks, adverse incidents, and substantial deviations from policy be reported promptly through appropriate channels. **Opacity is not a permissible substitute for governance, and silence shall not be used to obscure responsibility.**

Accountability: Every person covered by this Code is personally and professionally accountable for the consequences of their decisions, actions, omissions, supervision, and exercise of authority. Accountability requires acceptance of responsibility, cooperation with lawful and internal review, prompt correction of error, and full participation in oversight mechanisms designed to prevent recurrence of misconduct. No individual may evade responsibility by attributing fault to hierarchy, delegation, custom, workload, external circumstances, or collective process. Managers and supervisors bear additional responsibility for ensuring that standards are understood, observed, enforced, and documented. Where a breach, failure, or risk is identified, the responsible persons



must act without delay to contain harm, preserve evidence, notify the appropriate authority, and support corrective action. **Accountability is not optional, and authority without responsibility is unacceptable.**

Non-Discrimination: ACR absolutely prohibits discrimination, prejudice, exclusion, harassment, unequal treatment, or retaliatory conduct based on **race, ethnicity, nationality, citizenship status, sex, gender, gender identity, sexual orientation, religion, belief, disability, age, marital status, family status, language, social origin, political opinion, health status, or any other protected characteristic** under applicable law or recognized human rights standards. Decisions concerning recruitment, appointment, compensation, training, assignment, promotion, discipline, service provision, access to resources, and termination shall be made solely on legitimate, relevant, and objective grounds. ACR also rejects indirect discrimination, stereotyping, systemic bias, and the use of neutral criteria that produce unjustified unequal effects. All personnel have a duty to contribute to an environment in which equal respect is real and enforceable, not merely declared. **Discrimination in any form is a serious ethical violation and a direct affront to the dignity of the person.**

Conflict of Interest Management: All personnel must disclose any **actual, potential, or perceived conflict of interest** that may compromise, appear to compromise, or reasonably be understood to compromise independent judgment, impartiality, loyalty, or the proper performance of duty. A conflict of interest exists whenever private, personal, familial, financial, professional, political, or relational considerations may interfere with, or appear to interfere with, the exercise of objective and faithful judgment on behalf of ACR. Disclosure must be made promptly, fully, and in writing where required, and must be updated whenever circumstances change. Persons with a conflict must recuse themselves from relevant decisions, evaluations, procurements, investigations, approvals, or other processes unless expressly authorized otherwise by competent authority under documented safeguards. Undisclosed conflicts, concealed affiliations, self-dealing, favoritism, improper influence, and misuse of position for private benefit are strictly forbidden. **Judgment on behalf of ACR must remain independent, loyal to mission, and free from personal compromise.**

II. PROFESSIONAL CONDUCT STANDARDS

A. Duty of Care

All personnel of **Asociación de la Comunidad Rusohablante, Asociación Civil** shall perform their duties with the highest degree of **diligence, competence, fidelity, prudence, and professional care**. Every employee, contractor, consultant, officer, and representative acting on behalf of the organization shall discharge assigned responsibilities in a manner that reflects **sound judgment, technical accuracy, operational discipline, and unwavering commitment to the organization's corporate mission**. No person acting for or on behalf of ACR may knowingly act negligently, recklessly, or in disregard of established procedures, applicable law, or the legitimate interests of the organization, its stakeholders, partners, clients, or other stakeholders. The standard



of conduct required is not merely minimum compliance, but **consistent professional excellence** grounded in integrity, accountability, and respect for human dignity.

Each individual is expected to remain fully informed of the legal, ethical, operational, and technical requirements relevant to their role. **Continuous professional development is mandatory** and shall include, where applicable, participation in training, refresher instruction, compliance briefings, supervisory review, and any other learning measure required to maintain competence at the highest level. Employees shall remain current with developments in their field, including relevant standards, methodologies, safeguarding requirements, regulatory obligations, and best practices. A lack of knowledge that could reasonably have been avoided through training, study, supervision, or consultation shall not excuse deficient performance. Where an individual lacks certainty as to the proper course of action, that person shall **seek guidance promptly**, disclose the limitation, and act conservatively until appropriate direction is received.

Quality standards shall apply uniformly across all organizational functions without exception, preferential treatment, or informal deviation. All work product, decisions, reporting, communications, and operational actions shall be accurate, complete, timely, and capable of objective review. No function is exempt from professional scrutiny, and no operational necessity may justify the lowering of ethical or technical standards. Personnel shall take reasonable measures to prevent error, omission, duplication, waste, and foreseeable harm, and shall promptly correct any defect, inconsistency, or noncompliance discovered within their sphere of responsibility. Where the interests of stakeholders, staff, or the organization may be affected, personnel must act with **particular care, restraint, and documented accountability**. The exercise of duty of care includes the obligation to escalate risks, report concerns, preserve evidence, and cooperate fully with oversight processes whenever such action is necessary to protect the organization and those it serves.

B. Conflict Resolution

ACR recognizes that disputes, misunderstandings, and disagreements may arise in the course of lawful and legitimate organizational activity; however, such matters must be addressed in a manner that preserves **professional discipline, fairness, dignity, and institutional integrity**. Internal disputes shall be resolved first through direct and respectful dialogue wherever appropriate, and then, where necessary, through **mediation, supervisory intervention, formal grievance procedures, or other authorized internal mechanisms**. The objective of conflict resolution is not merely to terminate disagreement, but to achieve a resolution that is reasoned, proportionate, impartial, and consistent with the organization's values and obligations. All parties are expected to conduct themselves with restraint, honesty, and a genuine willingness to resolve issues in good faith.

No employee or representative of ACR may engage in conduct that would inflame a dispute, obstruct a review, undermine trust in the process, or intimidate another person into silence or withdrawal. **Retaliation in any form is strictly prohibited** and includes, without limitation, adverse employment action, exclusion from opportunities, harassment, reputational harm,



pressure, intimidation, humiliation, punitive reassignment, or any other detrimental treatment taken because a person raised a concern, participated in an inquiry, provided information, or otherwise acted in good faith. A complaint or report made honestly and on reasonable grounds shall never be treated as misconduct merely because it is inconvenient, unsubstantiated after review, or contrary to the position of another party. The organization will not tolerate abuse of authority, coercion, personal vendetta, or any attempt to suppress legitimate grievance mechanisms.

Where a matter cannot be resolved at the informal level, it shall be **escalated through the established protocol** without delay. Escalation must occur in a manner that preserves confidentiality to the extent legally and operationally possible, protects the individuals involved from unnecessary exposure, and enables fair fact-finding. All reviews shall be conducted with **impartiality, procedural fairness, and respect for due process**. Decision-makers must avoid bias, conflicts of interest, and pre-judgment, and must base conclusions solely on verified facts, relevant policy, and applicable legal standards. The organization may require the preservation of documents, communications, records, and other evidence relevant to the dispute, and all personnel are obliged to cooperate fully and truthfully. Deliberate falsehoods, evidence tampering, obstruction, or refusal to cooperate may themselves constitute separate disciplinary violations. The integrity of the conflict resolution process is a matter of institutional legitimacy and shall be protected accordingly.

C. Use of Organizational Resources

All assets, equipment, systems, information, facilities, funds, digital tools, and working time made available to personnel by ACR are **organizational property held in trust for lawful and authorized use only**. These resources exist to advance the organization's mission and to support the performance of assigned duties. They shall therefore be used with economy, discipline, and respect for the collective responsibility of stewardship. No person may appropriate, divert, conceal, misuse, damage, or exploit organizational resources for private advantage, personal convenience, unauthorized third-party benefit, or any purpose inconsistent with ACR's objectives. The obligation of stewardship applies equally to tangible and intangible resources, including physical assets, credentials, data, intellectual property, software, communications systems, records, client information, and confidential or sensitive materials.

Access to organizational resources is granted solely to the extent necessary for the performance of legitimate duties. Personnel shall use such resources only within the scope of authorization, applicable policy, legal constraint, and operational necessity. **Any use outside authorized parameters is prohibited**, even where no immediate financial loss is apparent. Employees must exercise particular caution in handling confidential information, restricted data, passwords, devices, archives, and communications systems, and shall ensure that access is not shared improperly, documents are not removed without authorization, and information is not disclosed except to those with a legitimate need to know. All records must be maintained accurately and protected against loss, alteration, unauthorized disclosure, or destruction. Where a person becomes



aware of misuse, vulnerability, or loss, that person shall report the matter immediately through the appropriate channel.

Use of organizational time is equally subject to accountability. Personnel are expected to devote working time to authorized duties, to maintain productivity, and to avoid conduct that materially impairs performance, delays operations, or burdens colleagues. **Personal use of organizational IT systems, devices, networks, and communication tools shall be strictly limited**, shall remain incidental rather than routine, and shall never interfere with work obligations, security, bandwidth, compliance, or the organization's reputation. The installation of unauthorized software, circumvention of security controls, use of external systems to evade monitoring, or any activity that compromises cybersecurity, confidentiality, or operational continuity is strictly forbidden. Where limited personal use is permitted by policy, it must remain discreet, lawful, proportionate, and non-disruptive.

Misappropriation, theft, fraud, waste, intentional inefficiency, sabotage, or reckless disregard for organizational resources constitutes serious misconduct and may result in immediate disciplinary action, including termination of employment or engagement, recovery of losses, referral to law enforcement, and any additional remedy available under law or contract. ACR will treat resource abuse not as a minor administrative issue, but as a direct breach of trust and a violation of the organization's moral and operational foundations. Every person entrusted with ACR resources bears a solemn duty to preserve them, use them responsibly, and ensure that they serve exclusively the legitimate purposes for which they were provided.

III. ENFORCEMENT & CONSEQUENCES

ACR regards compliance with this Code of Ethics as a **fundamental condition of service, engagement, and affiliation**. Any actual, attempted, assisted, concealed, or tolerated breach of this Code, including but not limited to misconduct, dishonesty, abuse of authority, retaliation, obstruction of an inquiry, falsification of records, failure to cooperate with a lawful internal process, or failure to report conduct that presents a material ethical, legal, or safeguarding concern where reporting is required, shall be subject to formal review. The **compliance function** shall initiate an investigation promptly upon receipt of a credible allegation, complaint, disclosure, or indication of misconduct, and shall do so in a manner that is **impartial, confidential, evidence-based, and procedurally fair**. The purpose of the investigation is to ascertain facts objectively, preserve integrity of records and testimony, and protect the organization, affected persons, and the public interest. No individual shall participate in the assessment, determination, or recommendation of a matter in which they have a **personal interest, conflicting relationship, prior involvement, or any circumstance capable of impairing impartial judgment**. Where necessary and proportionate, interim protective measures may be implemented to prevent further harm, safeguard persons or information, preserve evidence, and maintain operational continuity; such measures shall be **preventive rather than punitive** and shall not predetermine the outcome of the investigation.



Where a breach is substantiated, ACR shall apply **proportionate and principled sanctions** based on the nature, gravity, intent, duration, recurrence, impact, and consequences of the misconduct, as well as the degree of cooperation shown during the investigation and any mitigating or aggravating circumstances. Disciplinary responses may include, individually or in combination, verbal or written warning, mandatory corrective training, formal censure, performance monitoring, restriction or removal of duties, suspension, reassignment, restitution where lawful and appropriate, termination of employment or contractual engagement, and any further administrative measure authorized by applicable policy or law. **Serious misconduct shall attract correspondingly serious consequences.** ACR shall maintain a position of **zero tolerance** toward fraud, corruption, theft, exploitation, discrimination, harassment, retaliation, intentional deception, deliberate concealment of material facts, manipulation of records, or any conduct that compromises the dignity, safety, rights, or lawful interests of others. Where the facts indicate conduct that may constitute a civil, administrative, regulatory, or criminal offense, ACR may and, where required, shall refer the matter to the appropriate external authority, and shall cooperate with lawful investigations in accordance with applicable legal obligations, confidentiality requirements, and due process protections.

All enforcement actions shall be **fully documented, securely recorded, and retained** in accordance with internal governance standards and applicable law. Documentation shall include the allegation, investigative steps, evidence reviewed, findings, rationale for conclusions reached, sanctions imposed, corrective measures adopted, and any follow-up actions necessary to prevent recurrence. The compliance function shall provide the Board of Directors with an **annual consolidated report** on enforcement activity, trends, recurring risks, systemic weaknesses, and the effectiveness of remedial measures, with additional reporting to be made without delay where an incident is serious, sensitive, or likely to affect organizational integrity, legal exposure, or stakeholder trust. Enforcement under this Code is intended not merely to punish wrongdoing, but to **preserve moral order, institutional credibility, legal compliance, and the highest professional standards of ACR.** Where permitted by internal procedure, any person subject to disciplinary action may request review in accordance with established governance processes; however, such review shall not suspend immediate protective measures where those measures are necessary to prevent harm or preserve the integrity of the organization.

IV. ACKNOWLEDGMENT

All personnel, including employees, officers, directors, contractors, consultants, volunteers, temporary staff, and any other persons acting on behalf of **Asociación de la Comunidad Rusohablante, Asociación Civil (ACR)**, shall, as a condition of engagement and continued affiliation, **acknowledge in writing** that they have received, read, understood, and agree to comply with this Code of Ethics in full. Such acknowledgment shall constitute a formal affirmation that the individual has been afforded a reasonable opportunity to review the Code, to seek clarification where necessary, and to understand that the provisions set forth herein are **mandatory, binding, and applicable at all times** in the performance of duties, the exercise of authority, and any conduct that may reasonably affect ACR, its stakeholders, its partners, or its reputation. No person shall



plead ignorance of the Code, nor rely upon a lack of specific instruction, as a defense to any breach of the standards, duties, prohibitions, or obligations contained herein.

Each signatory further acknowledges that the Code is grounded in **fundamental principles of integrity, accountability, respect for human dignity, non-discrimination, transparency, and professional responsibility**, and that compliance is not merely administrative in nature but forms an essential condition of service and ethical participation within ACR. The obligation to comply is **continuous and affirmative**; it applies not only to express instructions contained in this document, but also to the spirit and purpose underlying it, including the obligation to act lawfully, conscientiously, prudently, and in a manner consistent with the highest standards of professional and professional conduct. Where any uncertainty arises regarding the interpretation or application of the Code, personnel are required to seek guidance through the appropriate supervisory, managerial, or ethics channels before acting.

All personnel shall participate in **annual retraining, reaffirmation, and compliance review** as required by ACR. Such retraining is compulsory and shall be treated as an integral element of ongoing professional qualification and ethical accountability. ACR reserves the right to require additional training, updated acknowledgments, or supplementary declarations whenever the Code is amended, operational circumstances change, legal or regulatory developments occur, or the organization determines that further instruction is necessary to preserve the integrity of its standards. Each person remains responsible for reviewing any revised version of the Code promptly upon issuance and for complying with all updated provisions from the effective date stated by ACR.



By signing the acknowledgment, the individual confirms that the Code has been made available in a manner reasonably sufficient for informed review, that the individual understands the **seriousness of ethical obligations** imposed by ACR, and that any failure to comply may result in **disciplinary measures**, up to and including termination of engagement, referral to competent authorities, or other remedial action deemed appropriate under applicable law and internal policy. The acknowledgment shall be retained by ACR as an official compliance record and may be relied upon in any internal review, investigation, audit, or proceeding concerning conduct, ethics, governance, or disciplinary action.

Signed by:

Dzianis Limarau

President, Asociación de la Comunidad Rusohablante, Asociación Civil

Date: 12 September 2026