



DEVELOPIA FOUNDATION

Tax ID G10608404 · Registry of Foundations of Aragón no. 2593JUS

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# CODE OF ETHICS

A framework of the Foundation's values, principles and commitments

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| APPROVED BY    | Board of Trustees of the Foundation — meeting held on 3 December 2025     |
| EFFECTIVE DATE | 3 December 2025                                                           |
| VERSION        | 1.0 — Founding version                                                    |
| SCOPE          | All staff, trustees, volunteers and collaborators of Developia Foundation |

*We want to be an organisation recognised for the impact of our actions on the well-being and development of the communities and territories with which we work, as well as for our integrity and professionalism in the way we act.*

Vision of Developia Foundation

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## CHAPTER I — INTRODUCTION AND PURPOSE

### Article 1. Introduction to the Foundation

Developia Foundation is a private non-profit foundation, established on 25 April 2022 and registered in the Registry of Foundations of Aragon under number 2593JUS, with its registered office at Plaza José María Forqué, no. 2, ground floor, 50004 Zaragoza. The Foundation was created with the mission of **promoting an egalitarian, intercultural and inclusive society** that facilitates access to the rights and needs of vulnerable people and rural communities, in a technologically advanced manner that is respectful of the environment.

Its founding values —**Commitment, Professionalism and ethical conduct, Solidarity, Integrity, Sustainability and Innovation**— are not mere words: they are the DNA of every project, every decision and every relationship we build. This Code of Ethics gives normative and operational form to those values.

### Article 2. Purpose of the Code of Ethics

The purpose of this Code of Ethics is to establish the principles, values and standards of conduct that must guide the actions of all persons connected with Developia Foundation, whether as trustees, contracted staff, volunteers, collaborators or strategic partners.

This Code is a living instrument, the result of the explicit agreement of the Board of Trustees, and it aims to:

- Define a shared framework of ethical values and principles to guide all of the Foundation's decisions.
- Guarantee transparency, integrity and accountability towards society, funders and beneficiaries.
- Establish concrete commitments regarding equality, non-discrimination, sustainability and good governance.
- Contribute to the confidence of public and European funding bodies in the responsible management of the Foundation.
- Serve as a reference in any situation of conflict of interest or ethical dilemma in the Foundation's activity.

### Article 3. Scope of application

This Code of Ethics is mandatory for all persons who maintain any relationship with Developia Foundation:

- Members of the Board of Trustees and governing bodies.
- Contracted staff, regardless of their type of contract and working hours.
- Insured volunteers and regular collaborators.
- Partner entities in European and national projects (in all matters affecting the image and conduct of Developia).
- Suppliers and service providers with a stable contractual relationship.

Knowledge and acceptance of this Code is a necessary condition for maintaining any link with the Foundation. Acceptance is recorded in each person's onboarding documentation.

## CHAPTER II — FUNDAMENTAL VALUES AND PRINCIPLES

### Article 4. The values of Developia Foundation

The following values, drawn from the founding statutes and the strategy of the Foundation, constitute the inalienable pillars on which all of Developia's activity rests:

#### ◆ COMMITMENT

We act with full dedication to the objectives of the Foundation and the people we serve. We honour our commitments even when this requires additional effort, and we are accountable for our actions to all stakeholders.

#### ◆ PROFESSIONALISM AND ETHICAL CONDUCT

We apply technical and methodological rigour to all our projects. Our actions are always guided by ethical criteria, independently of external pressures or private interests.

#### ◆ SOLIDARITY

We recognise the interdependence of people and communities. We place the resources and capabilities of the Foundation at the service of the common good, with special attention to the most vulnerable groups and to territories at risk of depopulation.

#### ◆ INTEGRITY

We say what we think and we do what we say. We act with consistency between our values and our actions, avoiding any conduct that could compromise our reputation or the trust placed in us.

#### ◆ SUSTAINABILITY

We adopt a long-term perspective in all our decisions. We respect the natural environment, promote environmentally responsible practices and contribute to the balanced territorial development of the communities with which we work.

#### ◆ INNOVATION

We incorporate new methodologies, technologies and approaches that improve the impact of our social action. We foster creativity, continuous learning and the transfer of good practices between territories and countries.

### Article 5. General ethical principles

In addition to its founding values, the activity of Developia Foundation is governed by the following general ethical principles, consistent with European standards for the Third Sector:

| PRINCIPLE           | DESCRIPTION                                                                                                                                                                                                                                              |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Transparency</b> | All relevant information on management, programmes and the use of funds is available to any stakeholders who request it. We publish our annual accounts within the legal deadlines and make them available to the Protectorate of Foundations of Aragon. |

| PRINCIPLE                 | DESCRIPTION                                                                                                                                                                                                                         |
|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Non-discrimination</b> | We reject any form of discrimination on grounds of sex, origin, age, disability, sexual orientation, religion, social status or any other personal or social circumstance. Equal treatment is non-negotiable in all our activities. |
| <b>Effective equality</b> | We go beyond formal non-discrimination: we take active measures to guarantee genuine equality of opportunity, with special attention to rural women, young people at risk of exclusion and groups with less access to resources.    |
| <b>Accountability</b>     | We justify the use of all resources to funding bodies —the Government of Aragon, the European Union, private entities— with the utmost diligence and documentary rigour. No income is left unaccounted for.                         |
| <b>Participation</b>      | The beneficiaries of our programmes have an active voice in their design, delivery and evaluation. Their participation is not symbolic: their input genuinely shapes the planning of activities.                                    |
| <b>Legality</b>           | We strictly comply with all applicable regulations: tax, labour, data protection (GDPR), child protection, anti-money-laundering and any other field affecting our activity.                                                        |
| <b>Confidentiality</b>    | We protect the personal data of beneficiaries, staff and collaborators in accordance with the General Data Protection Regulation (GDPR) and Spanish data protection law. No data is shared without explicit consent.                |
| <b>Due diligence</b>      | We act with the utmost diligence in all administrative, fund-management and accountability processes, avoiding any error or omission that could harm the Foundation or its stakeholders.                                            |

## CHAPTER III — GOOD GOVERNANCE AND TRANSPARENCY

### Article 6. The Board of Trustees and its ethical obligations

The Board of Trustees is the governing and representative body of Developia Foundation. Its members carry out their duties on an unpaid basis, with the diligence of a loyal representative, independently and without hindrance or limitation, in accordance with Article 12 of the Statutes.

The members of the Board of Trustees assume the following specific ethical commitments:

- To act always in the exclusive interest of the Foundation and its beneficiaries, never for personal gain or that of third parties.
- To declare and abstain in any matter involving an actual or potential conflict of interest.
- To attend Board meetings duly prepared and to participate actively in deliberations.
- To maintain absolute confidentiality regarding the Board's deliberations and the Foundation's strategic information.
- To actively promote diversity, equality and inclusion in all areas of the Foundation.
- To drive continuous improvement of the Foundation's management, quality and transparency systems.

## Article 7. Transparency and accountability

Developia Foundation is committed to maintaining the highest standards of transparency in its management. To this end:

- The annual accounts (balance sheet, income statement and activity report) are approved by the Board of Trustees and submitted to the Protectorate within the legal deadlines.
- Financial management is carried out by an independent external manager who attests to the reality of the budget and the accounts, ensuring the separation between strategic direction and financial administration.
- Any person may request information on the Foundation's activities, projects and funding through the channels provided.
- The results of all programmes and projects are made public through the institutional website, social media and annual activity reports.
- The Foundation is committed to obtaining the "ONG Calidad" (NGO Quality) certification during 2027, advancing towards an externally recognised quality management system.

## Article 8. Management of conflicts of interest

A conflict of interest is understood to be any situation in which the personal interest of a member of the Board of Trustees, of staff or of a collaborator conflicts, or may conflict, with the interest of the Foundation.

In any situation of actual or potential conflict of interest, the person affected must:

1. Report it immediately and transparently to the Chair of the Board of Trustees or, if the situation affects the Chair, to the Secretary of the Board.
2. Refrain from taking part in the decision affected by the conflict.
3. Ensure that the declaration of the conflict and the abstention are recorded in the minutes of the Board.

The use of privileged information or of the Foundation's resources for personal gain or that of related third parties is expressly prohibited.

## CHAPTER IV — PEOPLE, TEAMS AND VOLUNTEERING

## Article 9. Commitments to contracted staff

Developia Foundation recognises that its people are its main asset and the reason for the impact of its mission. It is committed to:

- Guaranteeing decent, fair working conditions that comply with applicable labour, wage and risk-prevention legislation.
- Promoting an inclusive, respectful working environment free from any form of harassment, discrimination or violence.
- Facilitating the continuous training of the team, especially in social innovation methodologies, European project management and digital skills.
- Applying recruitment criteria based solely on ability, experience and merit, without any discrimination.
- Guaranteeing equal opportunities between women and men in access to employment, training, promotion and working conditions, in accordance with the voluntary Equality Plan approved by the Board of Trustees.

- Respecting the reconciliation of the team's personal, family and working life.

## Article 10. Commitments to volunteers

Volunteering is a fundamental pillar of Developia Foundation. The Foundation is committed to:

- Ensuring that all volunteers are covered by accident, illness and civil liability insurance during their activity.
- Providing initial welcome training and specific training for each area of volunteering, in accordance with the current Volunteer Training Plan.
- Respecting the altruistic and free nature of volunteering, without turning it into a substitute for paid work or subjecting it to undue pressure.
- Publicly recognising the contribution of volunteers and valuing their hours of dedication as a real contribution to the Foundation's social impact.
- Guaranteeing a safe, inclusive and motivating volunteering environment, open to university students, professionals and citizens from any European Union country.

## Article 11. Protocol for action against harassment

Developia Foundation has **zero tolerance** of any form of harassment —workplace, sexual, sex-based, or of any other nature— in all its workspaces, activities and digital environments. Any person who suffers or witnesses a situation of harassment has the right and the duty to report it through the established channels, with confidentiality and protection against reprisals guaranteed in all cases.

## CHAPTER V — EQUALITY, DIVERSITY AND INCLUSION

### Article 12. Equality Plan

Developia Foundation has a voluntary Equality Plan, approved by the Board of Trustees and communicated to all staff through specific training. The Plan establishes concrete measures to guarantee effective equality between women and men in all areas of the organisation and its programmes.

The gender perspective is a cross-cutting axis in all the Foundation's programmes. We are committed to:

- Ensuring that at least 50% of participants in our programmes are women, with special attention to rural women.
- Designing specific pathways and modules for women's empowerment in all entrepreneurship and training programmes.
- Publishing sex-disaggregated data in all activity reports and impact evaluations.
- Maintaining a Board of Trustees with a majority or at least equal female representation.
- Periodically reviewing and updating the Equality Plan with the participation of the whole team.

### Article 13. Diversity, inclusion and interculturality

Developia Foundation celebrates diversity as a source of richness and innovation. In keeping with its mission of promoting an intercultural and inclusive society, it is committed to:

- Promoting the participation of people of different cultural, national and linguistic backgrounds in its programmes and its team, especially through the European Erasmus+ volunteering network.
- Adapting its materials, methodologies and communications to the needs of people with different abilities, educational levels and technological access.
- Actively rejecting any form of xenophobia, racism, homophobia or discrimination based on gender identity in all its spaces.
- Incorporating the intercultural approach in all European projects, promoting mutual learning between people and cultures from different countries.

## CHAPTER VI — ENVIRONMENTAL AND TERRITORIAL SUSTAINABILITY

### Article 14. Environmental commitment

The protection of the environment and sustainable and territorial development are founding aims of Developia. The Foundation is committed to incorporating environmental sustainability criteria in all its operational and programmatic decisions:

- Minimising the ecological footprint of in-person activities through the use of online formats, the reduction of unnecessary travel and the use of loaned premises (without new construction or building works).
- Prioritising the use of digital media and recycled or reusable materials in the production of training and communication materials.
- Promoting in all its programmes the principles of the circular economy, the green transition and responsible consumption.
- Aligning its activity with the Sustainable Development Goals (SDGs) of the United Nations 2030 Agenda, especially SDG 4 (Quality Education), 8 (Decent Work and Economic Growth), 10 (Reduced Inequalities), 11 (Sustainable Cities and Communities) and 13 (Climate Action).

### Article 15. Rural development and the fight against depopulation

Developia Foundation places special emphasis on the sustainable development of the rural territories of Aragon and on the fight against depopulation. It is committed to:

- Directing its programmes primarily towards municipalities of fewer than 10,000 inhabitants in Aragon, with special attention to the districts at greatest risk of depopulation.
- Promoting social entrepreneurship linked to local productive strengths (agri-food, cultural tourism, crafts, gourmet products) as a means of retaining young talent in the territory.
- Facilitating the transfer of European social innovation methodologies to rural areas of Aragon, reducing the gap in opportunities between rural and urban settings.
- Defending the added value that the natural and productive resources of each territory should generate for their own communities, rather than being exported for the benefit of external intermediaries.

## CHAPTER VII — RELATIONS WITH PARTNERS, FUNDERS AND BENEFICIARIES

### Article 16. Relations with funding bodies

Developia Foundation maintains its relations with funding bodies —the Government of Aragon, the European Commission, the Erasmus+ National Agency, and public and private entities— on the basis of:

- Truthfulness and accuracy in all information and documentation provided in grant application and justification processes.
- Scrupulous fulfilment of the implementation commitments, deadlines and objectives established for each funded programme.
- Proactive communication of any deviation, difficulty or change that may affect the correct implementation of the programme.
- Absolute rejection of any practice of documentary falsification, double funding or improper use of public funds.

### Article 17. Relations with beneficiaries

The beneficiaries of Developia Foundation's programmes are at the centre of all our activity. We are committed to:

- Always treating them with dignity, respect and without any form of discrimination.
- Guaranteeing their genuine participation in the design, delivery and evaluation of the programmes.
- Protecting their personal data in accordance with the GDPR and Spanish data protection legislation.
- Not conditioning access to our programmes on criteria that are not directly related to the purpose of the programme.
- Providing them with clear, truthful and accessible information on the objectives, activities and expected results of each programme.
- Establishing channels for complaints, suggestions and evaluation that allow them to express their opinion on the quality of the services received.

### Article 18. Relations with European partners and collaborators

Within the framework of the European Erasmus+, INTERREG and other European Union projects, Developia Foundation is committed to:

- Selecting its partners according to criteria of quality, technical soundness, integrity and consistency with the values of the Foundation.
- Fulfilling the commitments made in each European consortium with the utmost responsibility and diligence.
- Promoting partnership relationships based on mutual trust, reciprocity and shared learning.
- Rejecting any partner or collaborator that does not respect the values of equality, non-discrimination and integrity that define Developia Foundation.

## CHAPTER VIII — COMMUNICATION AND USE OF RESOURCES

### Article 19. Responsible communication

All communication carried out on behalf of Developpia Foundation —whether on social media, in the press, in training materials, reports or any other medium— must meet the following requirements:

- **Truthfulness:** false, exaggerated or potentially misleading information about the Foundation, its programmes, its results or its beneficiaries will never be disseminated.
- **Respect for dignity:** any portrayal of people in situations of vulnerability that could be stigmatising, paternalistic or that undermines their dignity will be avoided.
- **Inclusive language:** all communication materials will use non-sexist language and visual representations that reflect the real diversity of our communities.
- **Data protection:** images, names or identifying data of beneficiaries will not be published without their express and documented consent.
- **Rigour in attribution:** all information attributed to external sources will be verified before dissemination.

### Article 20. Responsible use of resources

The resources of Developpia Foundation —financial, material, technological and intellectual— are used exclusively to fulfil its mission. The following are expressly prohibited:

- The use of the Foundation's funds, equipment, platforms or facilities for personal purposes or for purposes unrelated to its mission.
- The appropriation of results, methodologies or materials generated within the Foundation's projects for private or commercial use.
- The disclosure to third parties of confidential information about the Foundation's programmes, beneficiaries, funders or strategies, without the express authorisation of the Board of Trustees.

## CHAPTER IX — COMPLIANCE, MONITORING AND UPDATING

### Article 21. Ethics reporting channel

Any person connected with Developpia Foundation who becomes aware of conduct contrary to this Code of Ethics has the right and the duty to report it through the channel provided for that purpose. This channel guarantees:

- The confidentiality of the identity of the person reporting, unless they decide to identify themselves voluntarily.
- The absence of any kind of reprisal against anyone who makes a report in good faith.
- The diligent and objective investigation of every report received.
- A response to the person reporting, within a reasonable time, on the measures adopted.

**Reporting channel:** the email address of the Chair of the Board of Trustees or, where applicable, of the Secretary, as established in the Statutes. In the absence of both, any member of the Board of Trustees.

## Article 22. Consequences of non-compliance

Failure to comply with the provisions of this Code of Ethics may give rise to the following consequences, depending on the seriousness and recurrence of the conduct:

4. A formal warning with a documented reprimand.
5. A requirement to adopt corrective measures within a set period.
6. Temporary suspension of duties or of the relationship with the Foundation.
7. Termination of the employment contract, the volunteering agreement or the collaboration, with the corresponding legal consequences.
8. In the case of conduct constituting a criminal or administrative offence, notification of the competent authorities.

The Board of Trustees is the body responsible for assessing conduct and determining the measures to be adopted, guaranteeing in all cases the right of defence of the person concerned.

## Article 23. Monitoring and updating of the Code of Ethics

The Board of Trustees of Developpia Foundation will review this Code of Ethics at least once every two years, or sooner if significant regulatory changes or circumstances make it necessary. The review process will include:

- Consultation of the technical team and the volunteers on the suitability of the Code to the reality of the Foundation.
- Analysis of the reports received through the ethics reporting channel.
- Adaptation to regulatory changes concerning good governance, equality, data protection and transparency.
- Formal approval of the new version by the Board of Trustees, with minutes of the meeting attesting to it.

Every new version of the Code of Ethics will be communicated to all persons connected with the Foundation and will be available on the institutional website.

## FINAL PROVISION

This Code of Ethics was approved by the Board of Trustees of Developpia Foundation at a meeting held on **3 December 2025**, by unanimous agreement of all its members. It enters into force on that same date and is mandatory for all persons connected with the Foundation from the moment it is communicated to them.

This Code forms part of the governance system of Developpia Foundation, together with its Statutes, the Equality Plan and the internal management protocols.

## AGREEMENT AND SIGNATURES OF THE BOARD OF TRUSTEES

The undersigned, as members of the Board of Trustees of Developpia Foundation, express their full agreement with the content of this Code of Ethics and undertake to comply with and disseminate it, in accordance with the resolutions adopted at the meeting of the Board of Trustees of 3 December 2025.

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**Carlos-Antonio Franco Uliaque**

Chair of the Board of Trustees

Zaragoza, 3 December 2025

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**María-Pilar Uliaque Pérez**

Secretary of the Board of Trustees

Zaragoza, 3 December 2025

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**Naomi Nervo**Member (rep. Ikigai Institute  
Association)

Zaragoza, 3 December 2025