



OFFICE OF THE CHAIRMAN OF THE BOARD OF TRUSTEES

EXECUTIVE DIRECTIVE: Code of Ethics and Professional Conduct

Directive Number: TF-DIR-2026-001

Date of Issuance: May 18, 2026

Effective Date: June 1, 2026

1. PURPOSE & RATIONALE

In alignment with the Turathuna Foundation's commitment to institutional excellence, rigorous governance, and compliance with the standards required by our international partners and donors, the Board of Trustees has formally approved the **Code of Ethics and Professional Conduct**.

The implementation of this policy is essential to ensure that our operations remain transparent, ethically sound, and fully aligned with global best practices in cultural heritage preservation and humanitarian action.

2. MANDATORY COMPLIANCE

Pursuant to the authority vested in the Chairman of the Board of Trustees, and in accordance with the Foundation's bylaws, all personnel—including Board members, management, staff, volunteers, consultants, and implementing partners—are hereby directed to adhere strictly to the guidelines and procedures set forth in the attached policy.

3. IMPLEMENTATION & ENFORCEMENT

- **Effective Date:** This policy shall come into full force and effect starting **June 1, 2026**.
- **Responsibilities:** Department heads and Project Managers are responsible for the immediate dissemination of this policy to their respective teams and for conducting necessary training to ensure full understanding and operational alignment.
- **Compliance:** Failure to adhere to the provisions of this policy may result in disciplinary action, as outlined in the *Code of Ethics and Professional Conduct*.

4. REVIEW & UPDATES

This policy shall be subject to periodic review by the Board of Trustees to ensure its ongoing effectiveness in the face of evolving operational challenges. Any proposed amendments must be submitted to the Board for formal approval.

5. ATTACHMENTS

Attached to this directive is the full version of the **Code of Ethics and Professional Conduct**, which serves as the official operational guide for the Foundation.

BY ORDER OF THE BOARD OF TRUSTEES:



Lama Abboud

Chair of the Board of Trustees
Turathuna Foundation



Cc:

- Executive Director
- Finance Department
- HR Department
- Project Managers
- Central Policy Repository



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1. INTRODUCTION AND APPLICABILITY

The Turathuna Foundation's mission to rescue Syrian cultural heritage and empower local communities relies entirely on the trust placed in us by the people of Homs, the Syrian public, and our international partners. Maintaining this trust requires the highest standards of personal and professional integrity.

This Code of Ethics and Professional Conduct is a binding framework. It applies universally to all members of the Board of Trustees, employees, volunteers, consultants, contractors, and partner organizations acting on behalf of or representing the Turathuna Foundation.

2. CORE VALUES AND PRINCIPLES

All representatives of the Turathuna Foundation are expected to embody the following core principles in their daily work:

- **Respect for Heritage and Humanity:** We treat all cultural heritage—tangible and intangible—and all individuals with profound respect, dignity, and cultural sensitivity.
- **Impartiality and Inclusivity:** We deliver our programs and conduct our restoration work without discrimination based on race, religion, gender, age, social status, or political affiliation.
- **"Do No Harm":** We carefully assess the impact of our actions to ensure we do not inadvertently cause physical, social, or cultural harm to the communities we serve or the historic sites we protect.
- **Accountability:** We take responsibility for our actions, decisions, and the transparent management of the resources entrusted to us.

3. PROFESSIONAL CONDUCT AND WORKPLACE CULTURE

The Foundation is committed to fostering a collaborative, safe, and respectful work environment.

- **Mutual Respect:** All personnel must treat colleagues, community members, and partners with courtesy and respect. Bullying, intimidation, public shaming, or abusive language will not be tolerated.
- **Anti-Discrimination:** Turathuna provides equal opportunities and fosters an inclusive environment. We strictly prohibit any form of discrimination in recruitment, volunteer selection, or program beneficiary targeting.
- **Safeguarding Compliance:** All personnel are bound by the Foundation's *Safeguarding and Protection Policy (PSEAH & Child Protection)*. Any abuse of power or exploitation of vulnerable individuals is grounds for immediate dismissal and potential legal action.
- **Substance Abuse:** The consumption of alcohol or illegal drugs while on duty, on Turathuna premises, or on active field sites is strictly prohibited and constitutes a severe breach of Health and Safety (HSSE) protocols.

4. ANTI-CORRUPTION, FRAUD, AND BRIBERY

Turathuna maintains a strict **zero-tolerance** policy toward corruption, fraud, and bribery, adhering to international NGO financial standards.

- **Bribery and Kickbacks:** Personnel must never offer, promise, give, request, agree to receive, or accept bribes, kickbacks, or any improper financial or other advantage from contractors, government officials, or community members.
- **Gifts and Hospitality:** Personnel must not accept personal gifts, favors, or hospitality that could influence, or be perceived to influence, their professional judgment or the Foundation's decision-making processes. Small, culturally appropriate tokens of appreciation may only be accepted if openly declared to management and if they do not compromise impartiality.
- **Fraud and Embezzlement:** Any act of theft, financial manipulation, or misuse of foundation funds for personal gain will result in immediate termination and reporting to the appropriate legal authorities.

5. CONFLICT OF INTEREST

A conflict of interest arises when personal, financial, or family interests interfere with the objective performance of an individual's duties at the Foundation.

- **Duty to Disclose:** All personnel and Board members must immediately and fully disclose any actual, potential, or perceived conflict of interest to their direct supervisor or the Board of Trustees.

- **Recruitment and Procurement:** Personnel must recuse themselves from hiring decisions, contractor selection, or procurement processes if a family member, close associate, or personal business stands to benefit.

6. PROTECTION OF ASSETS AND INFORMATION

- **Foundation Resources:** Foundation funds, equipment, vehicles, historic materials (e.g., restoration supplies), and intellectual property must be used exclusively for authorized organizational purposes, never for personal benefit.
- **Confidentiality and Data Privacy:** Personnel must protect the privacy of our beneficiaries, volunteers, and partners. Personal data, sensitive organizational information, and internal financial records must be kept strictly confidential and used only for their intended purposes, in accordance with our Privacy Policy.
- **Media and Public Statements:** Only authorized personnel may speak to the media or post official statements on behalf of the Turathuna Foundation. Personal social media usage must not bring the foundation, its partners, or the communities it serves into disrepute.

7. REPORTING MECHANISMS AND WHISTLEBLOWER PROTECTION

Turathuna is committed to a culture of transparency and accountability.

- **Duty to Report:** All personnel have a mandatory obligation to report any suspected breaches of this Code of Conduct, including fraud, harassment, or safety violations.
- **Whistleblower Protection:** The Foundation strictly prohibits any form of retaliation, discrimination, or harassment against any individual who, in good faith, reports a suspected violation or cooperates in an investigation.
- **Reporting Channels:** Concerns can be reported directly to line managers, the HR/Safeguarding Focal Point, or via a designated confidential reporting email address (SpeakUp@turathuna.org).

8. COMPLIANCE AND DISCIPLINARY ACTION

By signing their contract or volunteer agreement, all individuals acknowledge their receipt and understanding of this Code of Ethics and Professional Conduct.

- **Investigation:** All reports of misconduct will be investigated promptly, impartially, and confidentially.
- **Consequences:** Failure to comply with this Code constitutes gross misconduct. Depending on the severity of the violation, disciplinary action may include verbal or written warnings, suspension, immediate termination of employment or partnership, and referral to civil or criminal authorities.