

CODE OF GOVERNANCE AND ETHICS

PMH-ETH-GOV-001 · Integrity, conflicts of interest, zero tolerance of fraud and corruption

PONT DE MER HUMANITAIRE

International name in use: HUMAN SEA BRIDGE

UNOFFICIAL ENGLISH TRANSLATION



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Courtesy translation — not legally binding. This English text is provided for information only, to help partners, funders and beneficiaries outside France understand the integrity, conflict-of-interest and anti-fraud rules that bind everyone acting for the association. The only authoritative text is the French version of the Code (*Code de gouvernance et d'éthique*) in force since 28 July 2026. In the event of any discrepancy or difference of interpretation, the French version prevails. Reports may be made in any language (Article 20).

Controlled document — this translation corresponds to the version of the Code in force since 28 July 2026 and will be updated whenever the French text is amended. Translation prepared in October 2026; terminology revised on 9 October 2026.

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PREAMBLE

Pont de Mer Humanitaire (Human Sea Bridge) considers trust to be its primary resource. This trust rests on exemplary governance, uncompromising integrity, disinterested management and rigorous use of the resources entrusted to it. This Code sets out the ethical commitments that guide the association's action and the conduct of every person acting on its behalf.

This Code of Governance and Ethics (PMH-ETH-GOV-001) clarifies and develops, for all persons who hold a responsibility within or act on behalf of Pont de Mer Humanitaire, the requirements of integrity, prevention of conflicts of interest and the fight against fraud and corruption laid down by the articles of association and the internal rules (*règlement intérieur*) of the association.

It gives concrete form to the association's zero-tolerance commitment towards fraud and corruption, a condition of the trust of donors, beneficiaries, institutional partners and public and private funders.

CHAPTER 1 – GENERAL PROVISIONS

Article 1 – Purpose

The purpose of this Code is to:

- bring together and develop, in a single enforceable document, the requirements of integrity, ethics and prevention of conflicts of interest applicable within the association;
- specify the practical arrangements for declaring, abstaining from and dealing with conflict-of-interest situations;
- affirm the principle of zero tolerance towards fraud and corruption and set out its operational consequences;
- organise the protection of persons who make a report in good faith;
- meet the governance requirements set by institutional partners and funders, in particular regarding the declaration of conflicts of interest and anti-fraud arrangements.

Article 2 – Scope

This Code applies to any person holding a responsibility within the association or acting on its behalf, whatever the nature of their engagement:

- directors and members of the Board of Directors, including qualified persons;
- members of the Executive Committee (Bureau), starting with the President;
- employees, where applicable;
- volunteers (*bénévoles*), *volontaires*, interns, consultants and experts acting on behalf of the association;
- under the conditions set out in the applicable agreements, partners and representatives acting in the name of the association, in particular in the context of local representation.

Acceptance of this Code is a condition for exercising any governance responsibility within the association, under the conditions set out in Article 21.

Article 3 – Relationship with the articles of association and the internal rules

This Code extends Article 53 of the articles of association (Prevention of conflicts of interest) and Title VI of the internal rules (Integrity, ethics and protection of people, Articles 57 to 64).

In the event of any discrepancy between this Code and the articles of association or the internal rules, the provisions of the articles of association and of the internal rules prevail; any discrepancy is referred to the Board of Directors for arbitration and gives rise to an alignment of the documents concerned.

Article 4 – Fundamental values and principles

The action of the association and the conduct of every person subject to this Code are founded on the principles of humanity, impartiality, independence, non-partisanship, non-denominationalism, non-discrimination, integrity, transparency and responsibility, as defined in Article 5 of the articles of association.

The principles of this Code are interpreted in the light of the requirements of good governance, responsibility, proportionality, accountability and continuous improvement. These principles apply without exception to relations with beneficiaries, donors, partners, funders and public authorities.

CHAPTER 2 – INTEGRITY AND EXEMPLARY CONDUCT

Article 5 – Principles of integrity

Every person subject to this Code exercises their responsibilities with integrity, impartiality, loyalty and independence, in keeping with the general interest of the association. In particular, they ensure that they:

- preserve the trust placed in the association by its donors, its partners and the people it supports;
- act with respect for the dignity of people;
- prevent any situation likely to harm the reputation or credibility of the association;
- use the resources of the association in accordance with their intended purpose and solely in its interest.

Every person subject to this Code also takes care to report, of their own accord, any error, omission or difficulty likely to affect the quality, safety or reputation of the association, with a view to continuous improvement rather than to establishing individual blame.

Article 6 – Exemplary conduct of those responsible for governance

Directors and members of the Executive Committee are bound by a heightened duty of exemplary conduct. In the exercise of their duties, they ensure that their decisions and their conduct comply with the principles of this Code and are such as to strengthen, not weaken, the trust of third parties in the governance of the association.

Those responsible for governance foster a climate of trust, dialogue, open debate and collective decision-making. They ensure that dissenting opinions can be expressed freely before any decision is taken.

Article 7 – Protection of independence

Persons acting on behalf of the association ensure that the independence of the decisions of Pont de Mer Humanitaire is preserved in all circumstances. No political, economic, religious, media or personal pressure may lead the association to depart from its statutory purpose, its principles or its governance rules.

CHAPTER 3 – PREVENTION AND MANAGEMENT OF CONFLICTS OF INTEREST

Article 8 – Definition of a conflict of interest

For the purposes of this Code, a conflict of interest is any situation in which a personal, family, professional, financial or associative interest of a person subject to this Code is likely to influence, or to appear to influence, the impartial exercise of their duties within or on behalf of the association. A conflict of interest may be actual, potential or apparent; the appearance of a conflict is sufficient to trigger the obligations of this Chapter.

Article 9 – Declaration of conflicts of interest

Every person holding a responsibility declares without delay any situation of actual, potential or apparent conflict of interest. The declaration is addressed to the President or, where the President has the conflict of interest, to the Secretary General or to a director designated by the Board of Directors, or to any other director should the Secretary General also be exposed.

The authority receiving the declaration determines the necessary measures, which may include:

- informing the persons concerned;
- restricting access to certain information;
- withdrawal from discussions;
- abstention from voting;
- temporary transfer of a responsibility;
- termination of the activity or relationship giving rise to the conflict.

Where there is reasonable doubt as to the existence of a conflict of interest, the person concerned is invited to make a precautionary declaration.

Article 10 – Abstention and withdrawal

Any person affected by a conflict of interest abstains from taking part in the discussions, decisions or operations concerned. Where they attend a collective meeting, their abstention or withdrawal is recorded in the minutes; they leave the meeting during the discussion and the vote, unless their presence is strictly necessary to provide prior factual information. They receive only the documents strictly necessary for dealing with the situation concerned.

Article 11 – Related-party agreements

Agreements (*conventions réglementées*) concluded between the association and one of its officers, a director or a person related to them are subject to prior review ensuring transparency and the absence of any conflict of interest.

The officer or director concerned takes no part either in the preliminary discussions or in the approval decision, under the conditions set out in Article 10 of this Code. The agreements concerned are entered in a dedicated register allowing them to be monitored and reviewed annually.

Article 12 – Register of declarations of interests

The Board of Directors ensures that a confidential register is kept of declarations of interests and of the measures taken in that respect, applicable to directors, members of the Executive Committee and, where applicable, salaried executives. This register is updated with each new declaration and is reviewed annually by the Board of Directors.

This register constitutes the association's compliance record with regard to the governance requirements set by its partners and funders concerning the declaration of conflicts of interest and abstention (funder requirement BAI-008). The register is reviewed at least once a year, independently of any new declaration, in order to verify that the information remains accurate.

CHAPTER 4 – ZERO TOLERANCE TOWARDS FRAUD AND CORRUPTION

Article 13 – Principle of zero tolerance

Pont de Mer Humanitaire does not accept, in any form whatsoever, fraud, corruption, influence peddling or misappropriation of resources. Any suspicion is subject to an impartial, documented and proportionate review. This principle of zero tolerance applies without exception to all persons subject to this Code, to all funds managed by the association – whether they come from donations, membership fees, public grants or private funding – and to all of its activities, in France and abroad.

Any suspicion of fraud or corruption is dealt with under the reporting procedure provided for in Chapter 5, regardless of the status, position or length of service of the person concerned.

Article 14 – Fraud prevention

The association prevents the risk of fraud by implementing internal control measures proportionate to its size, in particular: segregation of duties between committing and paying expenditure, systematic retention of supporting documents, a second review of sensitive transactions and traceability of all financial flows in the association's financial tracking table. Controls are adapted to the level of risk, the amount involved and the operational capacity of the association.

Article 15 – Prevention of corruption and influence peddling

Any person subject to this Code is strictly prohibited from proposing, promising, offering, soliciting or accepting, directly or indirectly, any undue advantage with a view to obtaining or retaining a contract, aid, a favourable decision or any other benefit for the association or for themselves.

This prohibition applies in particular to relations with public authorities, healthcare institutions, service providers, suppliers and operational partners of the association, especially in the context of selection, purchasing or aid-allocation procedures.

Compliance with this requirement is a condition of the association's eligibility for funding from public and private funders.

Article 16 – Gifts, benefits and invitations

Persons acting on behalf of the association refrain from accepting or granting any gift, benefit, invitation or favour likely to impair their independence, create a conflict of interest or undermine the integrity of the association. Pending the adoption of a dedicated anti-corruption policy:

- gifts in cash or cash equivalents are prohibited;
- any gift or benefit whose value clearly exceeds customary courtesy is refused or handed over to the association;

- any invitation or benefit likely to create an appearance of dependence is declared to the authority referred to in Article 9;
- no gift or benefit may be accepted during a selection, purchasing, aid-allocation or contract-negotiation procedure.

In case of doubt as to whether a benefit or invitation is acceptable, the person concerned first seeks the opinion of the President or of the person designated for that purpose.

CHAPTER 5 – PROTECTION OF PEOPLE AND DUTY TO REPORT

Article 17 – Protection of people

In all its activities, the association ensures respect for the dignity, safety, rights and best interests of the people it supports, volunteers, employees and any person taking part in its actions, in accordance with the principles of non-discrimination, confidentiality, proportionality and risk prevention. Particular attention is paid to people in vulnerable situations, in particular children, sick people, displaced people, people with disabilities and any person exposed to an increased risk of violence, exploitation or exclusion.

Article 18 – Responsible use of means of communication

Persons acting on behalf of the association use digital tools, social networks and means of communication with discernment.

In particular, they take care to preserve the confidentiality of information, the dignity of beneficiaries, the protection of personal data, and the image and reputation of the association.

No photograph, video, medical information or data enabling a beneficiary to be identified may be disseminated without authorisation where such authorisation is required, nor without complying with the association's rules on data protection, confidentiality and communication.

Article 19 – Duty to report and protection of whistleblowers

Every person subject to this Code reports, in good faith, any situation likely to constitute a breach of the law, a serious breach of the articles of association, the internal rules or this Code, an undeclared conflict of interest, fraud, an act of corruption, a breach of the protection of people, an irregular use of the association's resources, or any other situation presenting a significant risk for the association or for the people it supports.

No report made in good faith may give rise to any retaliatory measure, in whatever form. A manifestly false report or one made in bad faith may give rise to appropriate measures; the mere fact that a report is not substantiated is not sufficient to establish the bad faith of its author.

Article 20 – Handling of reports

Any report may be made through simple and accessible means:

- in writing, to the dedicated address report@humanseabridge.org;
- orally, to the Safeguarding Lead or, for beneficiaries supported in Egypt or elsewhere abroad, through the association's local focal point;
- to any director or member of the Bureau, who is responsible for passing the report on without delay to the Safeguarding Lead or, if the report implicates the Safeguarding Lead, to the President of the association.

The report may be made in the reporting person's own language. The association ensures, as far as its means allow, that a beneficiary who does not speak French can be understood, in particular through the Arabic-speaking local focal point.

Every report is acknowledged, undergoes an impartial review of its admissibility and, where necessary, is referred to the competent authorities. It is dealt with within a reasonable time, under a procedure guaranteeing confidentiality, impartiality, the protection of the persons concerned and the traceability of the decisions taken. Reports relating to the protection of people are dealt with in accordance with policy PMH-POL-PROT-001.

Where the report concerns both the Safeguarding Lead and the President, it is addressed to a director who is not implicated, designated by the Board of Directors.

CHAPTER 6 – COMMITMENT, MONITORING AND COMPLIANCE

Article 21 – Individual commitment and signature of the Code

This Code is communicated to every person falling within its scope. Its acceptance, formalised by the signature of an individual declaration of commitment (template in Appendix 1), is a condition for exercising any governance function or any volunteer or representation assignment within the association.

Any substantial update of this Code gives rise to a new distribution and, where the Board of Directors – or, failing that, the Executive Committee – deems it necessary, to a renewal of the individual commitment.

Article 22 – Oversight and monitoring of compliance

The Board of Directors – or, until it has been set up, the Executive Committee – satisfies itself each year that this Code is being complied with, in particular by reviewing the register of declarations of interests (Article 12) and by monitoring the reports dealt with (Article 20). This monitoring constitutes the association's formal response to the compliance requirements of its partners and funders regarding governance, ethics and the fight against fraud and corruption (funder requirements BAI-007 and BAI-008).

The governance authority may decide to commission any internal review or audit it considers necessary to assess compliance with this Code.

Article 23 – Breaches and consequences

Any established breach of this Code may give rise, depending on its seriousness and in accordance with the articles of association and the internal rules, to a reminder of obligations, the temporary or permanent withdrawal of a responsibility, disciplinary proceedings under the conditions laid down in the internal rules, or even, in the event of established fraud or corruption, a report to the competent authorities.

The measures taken are proportionate to the seriousness of the facts established, whether or not they were intentional, their recurrence and the consequences for the association or the persons concerned.

CHAPTER 7 – FINAL PROVISIONS

Article 24 – Adoption and revision

This Code falls within the remit of the Board of Directors, under the conditions laid down in Article 58 of the articles of association. On a transitional basis, it may be approved by the Executive Committee.

It is revised in the same manner, in particular to take account of changes in the document corpus, in applicable regulations or in funders' requirements.

Article 25 – Entry into force

Subject to the transitional provisions set out below, this Code enters into force on the date set by the Board of Directors when adopting it. It is communicated to all persons concerned by any means ensuring that it is accessible.

Pursuant to Article 58 of the articles of association, this Code falls within the competence of the Board of Directors.

Pending the setting up of the Board of Directors, and in line with the principle already adopted for the Financial and Resource Allocation Policy (PMH-POL-FIN-001, Art. 42) and for the Policy for the protection of people – Safeguarding, this Code is adopted on a transitional basis by the Executive Committee.

It enters into force on the date of its adoption by the Bureau and will be submitted to the Board of Directors for ratification once the Board has been set up, in accordance with the clarification adopted for the adoption of the association's governance documents.

Article 26 – Related documents and consistency of the corpus

This Code supplements the articles of association, the internal rules, the Document Reference Framework and the institutional policies of the association. The procedures, forms and registers deriving from it are drawn up consistently with its provisions and may not derogate from them. Any change to these documents must preserve this overall consistency.

CONCLUSION

This Code is the expression of the ethical commitments of Pont de Mer Humanitaire.

Compliance with it is a lasting condition of the trust placed in the association by the people it supports, volunteers, partners, donors, public authorities and funders.

Compliance with this Code is not merely a documentary obligation. It reflects the individual and collective commitment of every person acting for Pont de Mer Humanitaire to exercise their responsibilities with integrity, independence and transparency, and solely in the interest of the people the association supports.

APPENDIX 1 – TEMPLATE FOR AN INDIVIDUAL DECLARATION OF COMMITMENT

I, the undersigned _____, *holding within Pont de Mer Humanitaire the position of* _____, declare that I have read the Code of Governance and Ethics (PMH-ETH-GOV-001) and undertake to comply with its provisions, in particular regarding the prevention of conflicts of interest, zero tolerance towards fraud and corruption, and the duty to report.

Done at _____, on _ / _ / _

Signature:

APPENDIX 2 – EXAMPLES OF CONFLICT-OF-INTEREST SITUATIONS

Situation	Declaration	Abstention
A member of the Bureau is related to a supplier	Yes	Yes
A director is an employee of a partner	Yes	Depending on the decisions concerned
A volunteer receives a gift from a service provider	Yes	Assessment under Article 16
An officer takes part in a decision concerning a person close to them	Yes	Yes
A director holds a seat in another partner NGO	Yes	Depending on the circumstances

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