CODE OF ETHICS

Pursuant to the Statute of the Citizens' Association "ProForma", Belgrade, Vardarska 20, registration number 28029845, tax ID (PIB) 106883254 (hereinafter: the Association), the Management Board adopted this Code at its regular session held on 12 February 2026, under number D-3/2026.

1. Who it applies to

The Code binds members of the Association's bodies, employees, engaged experts, volunteers and partners acting on behalf of the Association.

2. Values

- **Honesty:** we tell the truth about our work, results and costs.
- **Expertise:** we do what we have the knowledge and experience for, and we base our findings on evidence.
- **Respect:** we treat every person with dignity, in particular persons with disabilities and other vulnerable groups.
- **Accountability:** we spend donor funds for their intended purpose and account for them.
- **Independence:** we make decisions in the interest of the Association's goals, not of personal or political interests.

3. Conflict of interest

A conflict of interest exists where a personal, family, financial or other interest may affect a person's impartial conduct on behalf of the Association.

1. The person reports the conflict of interest to the Association's representative in writing as soon as they become aware of it.
2. The person withdraws from decision-making on that matter.
3. If the representative is in a conflict of interest, they report it to the Management Board, which decides without them.
4. Reports are kept in the Association's records.

A member of a body, or a person related to them, may be engaged on a project only where this is justified by their expertise, approved without their participation, and paid at the usual market rate.

4. Prevention of fraud and corruption

The Association does not tolerate fraud, corruption or misuse of funds. It is prohibited to:

- report false or inflated costs, working hours or results;
- charge the same cost to two donors;

- give or accept a bribe, commission or other undue advantage;
- forge documents, signatures or attendance lists;
- use the Association's property and funds for private purposes.

Safeguards: every payment has a supporting document, payments are as a rule made by bank transfer, and the person who orders is not the only one who approves payment whenever the size of the team allows.

5. Gifts and hospitality

Only occasional gifts of small value, up to EUR 50 in dinar equivalent, may be accepted. Money is not accepted in any amount.

6. Scientific and professional integrity

In research and publications we do not fabricate or alter data, we do not present the work of others as our own, and we cite sources and authors accurately.

Research participants take part voluntarily, after being informed and giving consent.

7. Protection from harassment

Any form of harassment, abuse and exploitation is prohibited, in particular towards beneficiaries and participants in activities.

8. Reporting irregularities

A suspected breach of this Code is reported to Luka Novaković or to info@proforma.rs. A report may be anonymous.

A person who reports in good faith must not suffer adverse consequences. The Association examines the report within 30 days and, where required, informs the donor and the competent authorities.

9. Consequences of a breach

A breach of the Code may lead to a warning, termination of contract, exclusion from membership and a report to the competent authorities.

10. Entry into force

This Code enters into force on the day of adoption. Every person referred to in point 1 signs a statement that they have read it.

Number: D-3/2026

Belgrade, 12 February 2026

President of the Management Board

Dejan Masliković

Signed and stamped. The original is kept at the registered office of the Association.

ProForma Citizens' Association · Vardarska 20, 11118 Belgrade, Serbia · Reg. no. 28029845 · Tax ID 106883254 ·
info@proforma.rs · proforma.rs