

 KNOWLEDGE TRANSFER	Document Anti-Fraud and Anti-Corruption Policy	Effective Date 1st August 2020
	Function KT-Human Resources	Status Final

Anti-Fraud and Anti-Corruption Policy

SCOPE

EWS- KT has zero tolerance for fraud and corruption. EWS-KT is committed to ensuring that its systems, procedures and practices, as well as those of the suppliers that it works with, minimize opportunities for fraud and corruption.

The term “fraud and corruption” include acts of fraud, theft, bribery, nepotism, money laundering, terrorism financing, abuse of an undeclared conflict of interest, counterfeit money, cyber-crime, extortion and other forms of financial crime.

All members of the EWS-KT Team, as well as its suppliers, are expected to strictly comply with this Policy and report any suspected cases to management. Failure to comply with this Policy will result in serious consequences for EWS-KT, including damage to its reputation, potential loss of partnerships and donors, and criminal liability not just for the individuals involved but for management as well. Thus, EWS-KT shall promptly investigate and take immediate action, including filing the appropriate reports with the authorities if required under law, disciplinary action against the employees involved, and termination of the contract with the supplier.

PROHIBITED ACTS

I. Fraud

Fraud is defined as an act of intentional misrepresentation of facts that misleads, or attempts to mislead, to obtain a financial or other benefit or to avoid an obligation. Attempted fraud is as serious as accomplished fraud. Actions constituting fraud include but are not limited to, the following:

- Forgery or unauthorised alteration of any documents, making false statements/representations to obtain a financial or other benefit to which an individual or EWS is not entitled;
- Usurpation of Company’s interest for personal gain;
- Offering or receiving anything of value, whether in the form of gifts or hosting, to improperly influence the procurement process;
- Willful suppression of facts/ deception in matters of appointment as a result of which wrongful gain(s) is/ are made to one and wrongful loss to other(s);

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- Asking for or receiving personal gain in return for showing favor to a candidate in a recruitment process;
- Collusion with other participant(s) during a tendering process; and
- Destruction, disposition, removal of records or any other asset of EWS-KT.

II. Bribery and Corruption

Bribery means directly or indirectly giving, offering, promising, or accepting anything of value for the purpose of obtaining or retaining business, to win a business advantage and/ or improperly influence a decision regarding EWS-KT such as obtaining licenses, regulatory approvals, avoiding duties or blocking a competitor from bidding for business. The prohibition includes not only government officials and entities but private individuals, entities, or groups as well. Thus, an employee or representative of EWS-KT may be found guilty of this if, in performing his duties, he accepts anything of value from a third party for the purpose of making a decision in favor of the latter.

The phrase “*anything of value*” is any tangible or intangible good, service, or benefit, regardless of the value, which includes, but is not limited to: cash or cash equivalents (gift vouchers, etc.), loans, gifts, prizes; employment offers or promises of future employment, to an individual or any of his/her kith/kin; entertainment/hospitality: payment of travel, hotel or restaurant bills, cost of trips, resort stays; discounted or free tickets to events; and personal favours.

REPORTING PROCESS

All EWS-KT team members and suppliers are expected to report without delay any potential violation of this policy. In case of doubt, it is encouraged that a report be made and that EWS-KT management be allowed to verify if a violation exists or not.

Reports can be made to:

- your line manager;
- EWS-KT HRBP;
- EWS-KT Director; or
- any member of the EWS-KT Board of Trustees.

In both cases, the person making the report is expected to provide as much information as possible to enable EWS-KT to conduct a thorough investigation about the potential violation of this Policy. At the very least, the report should include the following information: (a) name/s of the person/s involved in the violation; (b) the fraudulent or

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corrupt act; and (c) relevant dates and times. If there is any documentary evidence available, the reporter should include this as well.

RESPONDING MECHANISM

III. Receiving Reports

EWS-KT commits to investigating all reports received. At the time a person receives a report, he is expected to obtain as much information as possible from the reporter to ensure that EWS-KT will be able to conduct a thorough investigation of the matter.

If the report is received verbally, the recipient shall record the information in writing and ask the reporter to confirm the written summary of the report. If the report is made in writing, the recipient shall review the report and if necessary, discuss the same with the reporter to obtain additional information which he should add to the final report to be submitted.

Reports shall then immediately forwarded to the Anti-Fraud and Corruption Representative for investigation. In no case shall the recipient of the report attempt to investigate the matter by himself or discuss the report received with others at any time. Neither shall the recipient make a determination regarding the sufficiency of the report; instead he is expected to forward all reports received to the Anti-Fraud and Corruption Representative. Failure to comply with this obligation shall subject the recipient to the appropriate disciplinary action.

IV. Investigation

- A. Reports received shall be screened and reviewed by the Anti-Fraud and Corruption Representative and the KT Director, except in cases where the latter is the subject of the Report, in which case the review shall be performed by the Board of Trustees.
- B. EWS-KT will make every effort to protect the rights and the reputations of the individuals subject of the report as well as that of the reporter.
- C. If it is determined that the report is not credible or is not a report of fraud/corruption, this will be documented and signed off by the KT Director. Otherwise, the Anti-Fraud and Corruption Representative shall conduct an investigation immediately. The Anti-Fraud and Corruption Representative shall complete the investigation and prepare the outcome report no later than fifteen days from receipt of the initial report. In the event that more time is needed due to the complexity and scope of the allegations, he may request for an extension from the KT Director who shall have the authority to decide the extension period.

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D. The outcome report shall be submitted to the KT Director and the Board of Trustees who will decide on the appropriate course of action in a special meeting held within seven [7] days from receipt of the outcome report.

V. Corrective Action

- A. *EWS-KT Employees.* Acts constituting fraud and corruption constitutes serious misconduct and employees who are found guilty of the acts complained of shall be subject to disciplinary action, including disqualification from future incentives and promotions, up to dismissal from employment. In the event that the act is a violation of applicable law, EWS-KT likewise reserves the right to file the appropriate action against the employee.
- B. *EWS-KT Consultants and Suppliers.* In the event the act is committed by a third party who is not an employee of EWS-KT, said act shall constitute a material breach of the existing contract between EWS-KT and said third party, and shall be grounds for the immediate termination of the contract without any liability on the part of EWS-KT.

In both cases, EWS-KT may seek to recover damages in the form of monetary compensation to recover any financial losses it may have incurred as a result of the fraudulent and corrupt activity.

VI. Non-Retaliation

EWS-KT will not tolerate any attempt to deter anyone from reporting suspicions of fraud and/or corruption or incidents of repercussions/victimisation against anyone who, in good faith, reports a concern or cooperates with a compliance investigation even when allegations are found to be unsubstantiated.

Any employee of EWS-KT who retaliates against another employee in violation of this Policy is subject to disciplinary action, up to and including termination. This also includes attempts to deter anyone from reporting suspicions of fraud and/or corruption.

Also, where allegations made by any employee/individual turns out to be false and made with malicious or frivolous intent, the employee or individual who made such allegations will be subjected to disciplinary action, up to and including termination.

VII. Reports to Third Parties

- A. *Local Authorities.* In the event the report is verified and the Board of Trustees have verified the need to report the matter to local authorities (i.e. the act complained of involves a government official), the local EWS-KT manager shall

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officially make a report to the appropriate government entity on behalf of EWS-KT.

- B. *Donors.* In the event the verified report involves funds of a particular donor, EWS-KT will share the pertinent details of the report as well as the actions taken to the affected donor. If the donor has provided a specific template, EWS-KT will share the information using said template. If the agreement with a donor requires the disclosure of this type of information regardless of the source of funds, EWS-KT shall make the necessary disclosure to said donor.

EXCEPTIONS

Any exceptions to this policy shall be subject to the approval of the Board of Trustees of EWS-KT.

EWS-KT reserves the right to change this policy from time to time, in line with the latest EWS Group related policies.