

# Anti-bribery and anticorruption policy

Date: July 2024

FOR INTERNAL USE ONLY

## 1. Purpose

The purpose of this policy is to:

- set out the responsibilities of our staff, and other parties working on our behalf in observing and upholding our position on bribery and corruption, and
- provide information and guidance to our staff and other parties working on our behalf on how to recognise and deal with bribery and corruption issues.

It is our policy to conduct all of our business activities honestly and ethically. We take a **zero-tolerance approach** to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships. This includes implementing and enforcing effective systems to counter bribery and corruption.

Corruption and bribery are illegal and unethical. They destabilise communities, undermine the rule of law, and pose serious threats to sustained economic progress and the healthy operation of markets. Failure to address the risk of corruption and bribery may undermine our reputation and lead to investigations, fines and/or other penalties for the company and/ or individuals. We do not engage in corruption and we never pay bribes, regardless of local custom or practice. Make-A-Wish Foundation International's position on corruption is clear: the offer, payment, authorisation, solicitation and acceptance of bribes and other improper advantages is not acceptable. This Anti-Corruption and Bribery Policy sets out our approach to the prevention of bribery and other forms of corruption.

## 2. Scope and Applicability

This policy applies to all people working for Make-A-Wish Foundation International, and anyone working on the organisation's behalf in any capacity, including:

- employees at all levels
- directors
- officers
- volunteers
- contractors
- external consultants
- third-party representatives and business partners
- sponsors

or any other person associated with the organisation, wherever located.

This policy does not form part of an employee's contract of employment and it may be amended at any time.

### 3. Governing Principles

We do not tolerate bribery of any kind, whether to a public official or a private individual. We never offer, provide or authorise bribes of any kind, including facilitation payments, either directly or indirectly, to a public official or a private individual. We never request or accept bribes of any kind, either directly or indirectly. A bribe may be monetary or non-monetary, tangible or intangible. A bribe may take the form of, or be facilitated through:

- payments of money
- gifts or entertainment
- discounts, loans and/or financing given on non-commercial terms
- rebates or kickbacks in relation to services provided
- overpayments to business partners
- use of assets at a discount or free of charge
- sponsorships, charitable contributions and community investments
- political contributions
- employment or internships, or
- information or assistance.

#### a. Gifts and entertainment

The proper management of the giving and acceptance of gifts and entertainment is key to avoiding the risk they present of actual or perceived bribery or corruption. We only give or accept gifts and entertainment that are: [

- up to say US\$ 50?
- in good faith, occasional, reasonable and appropriate
- a normal business courtesy, and
- transparent.

We don't give or accept gifts and entertainment:

- with the intent or prospect of influencing decision-making or other conduct
- with the intent obtaining any improper or undue advantage
- which are reasonably capable of being regarded in any way as a bribe, or
- in the form of cash, which includes prepaid cards or gift cards which can be redeemed for cash.

## **b. Business partners**

We expect our business partners to share our commitment to ethical and responsible business practices. We never authorise a business partner to engage in bribery or corruption on our behalf.

To manage our bribery and corruption exposure associated with our business partners, we implement a range of controls and processes including screening, due diligence and monitoring, using a risk-based approach.

We implement additional controls with regards to high-risk business partners, such as business developers, joint venture partners, lobbyists, consultants or advisers interacting with public officials on our behalf. We conduct a detailed risk-based assessment prior to entering into these types of relationships, to enable us to identify, assess and mitigate the corruption risk presented by the engagements. Where appropriate, we also conduct ongoing monitoring and regular review of our high-risk business partner relationships.

## **c. Accurate record keeping**

We ensure all transactions are accurately recorded in Make-A-Wish Foundation International's books and records in accordance with our procedures and reflect the nature and substance of the transaction

This policy should be read in conjunction with our policies and guidelines such as our [Whistle blowing policy](#), Internal Control Manual, Risk Management and Fraud Prevention.

## **d. Speaking openly**

We are each responsible for ensuring that we meet our commitments. We expect our employees and contractors to speak openly and raise concerns about possible breaches of the Code of Ethics and Good Conduct and this policy with their manager, supervisor or via other available reporting channels. Our whistle-blower platform is available to employees, contractors and external parties. We take concerns seriously and handle them promptly. Make-A-Wish International has zero tolerance for retaliation against anyone who speaks openly about conduct they believe is unethical, illegal or not in line with our Code of Ethics and Good Conduct and policies.

## 4. Guidelines

### a. Responsibilities & Consequences

We will ensure that anyone reads, understands and complies with this policy. The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working on our behalf. All such parties are required to avoid any activity that might lead to, or suggest, a breach of this policy.

Everyone is expected to:

- act with integrity at all times;
- comply with this policy and all other associated policies, procedures, and guidelines;
- support an anti-corruption culture;
- safeguard the resources and assets they have been entrusted with and/or are responsible for;
- be alert for situations that may create an opportunity for fraud or corruption, and communicate any concerns;
- assist and support investigations by providing all requested and otherwise relevant information;

Any suspicion that a conflict with this policy has occurred, or may occur in the future must be reported as soon as possible in accordance with the reporting procedure detailed in paragraph 5.b below.

Appendix B provides a list of “Red Flags” you should be aware of that may indicate bribery or corruption.

Our policies support our [Values](#) and [Code of Ethics and Good Conduct](#) and reflect what is important to us. We take breaches of our policies seriously. Depending on the severity of the breach, consequences may range from a warning to termination of employment as well as referral to local law enforcement or other appropriate authorities.

### b. Reporting Potential Violations

Anyone who is or becomes aware of a potential violation or risk of violation of this Policy or any practice that may violate anti-corruption and bribery laws should report the matter promptly to the HR Department or their line Manager. Incidence might as well be reported through our whistleblowing system, [WhistleLink](#). Anyone who makes such report, in good faith, will not be subjected to any form of retaliation by his or her manager or other associates. Retaliation of any kind may lead to disciplinary action.

## Appendix A - Key Terms

**(to) Bribe:** dishonestly persuade (someone) to act in one's favour by a gift of money or other inducement.

**(a) Bribe:** a sum of money or other inducement offered or given to bribe someone.

**Code of Ethics and Good Conduct:** a policy statement of principles and standards that all company personnel and board members must follow. It can be applied to or adapted to cover third parties.

**Conflict of Interest:** a situation where an individual or the organisation for which they work, is confronted with choosing between the duties and demands of their position and their own private interest.

**Corruption:** dishonest or fraudulent conduct by those in power, typically involving bribery.

**Due Diligence:** an investigation or audit of a potential business, investment or individual prior to entering into a business agreement or transaction or recruitment or appointment of individuals. Due diligence is an essential part of the anti-bribery programme.

**Extortion:** a criminal offence of obtaining money, property or services from a person or an organisation by coercion.

**Gifts:** anything of value that is offered to you in the course of your work, apart from your normal employment entitlements. It can be either tangible (cash, goods, meals, drinks..) or intangible (promotional materials). A gift has no role in the business process other than of marking or enhancing relations or promoting the organisation's

**Whistleblowing:** the sounding of an alarm by an employee, director, or external person, in an attempt to reveal neglect or abuses within the activities of an enterprise (or one of its third parties) or other organisation that threaten public interest or the entity's integrity and reputation.



## Appendix B – Red Flags

A Red flag is an indicator, or warning sign, a fact or event, which may indicate potential bribery and corruption issues. You must not ignore Red Flags, and should report them to your Line Manager, or the HR department, as describe in paragraph 4.b.

The following are examples of common Red Flags. This is a non-exhaustive-list: you should always look out for anything indicating that things may not be right.

- Unnecessary or inappropriate purchases
- Questionable invoices
- Incomplete travel & expenses
- Continued acceptance of poorer quality
- Conflicts of interest
- Unqualified third parties / Poor Reputation
- Unusual payment methods