

ANTI-FRAUD AND ANTI-CORRUPTION POLICY

1. Introduction

IMPACT is committed to high standards of integrity and transparency in all its activities. Any form of fraud or corruption is contrary to IMPACT's mission to transform natural resource management in complex contexts. Based on national and international standards and legislation, IMPACT takes proactive measures to prevent, detect, and punish corruption.

2. Definitions

- **Fraud:** A deliberate act intended to deceive or mislead in order to obtain an illegitimate advantage or cause harm (e.g., falsification of documents, concealment of information).
- **Corruption:** Abuse of power or position for personal gain or for the benefit of a third party. This includes bribery, favoritism, nepotism, extortion, and any form of pressure to obtain sexual favors.

Note: Demanding sexual favors in exchange for an advantage (financial, professional, or other) is considered a serious form of corruption and is subject to zero tolerance.

3. Objectives

1. **Prevent corruption:** Identify and reduce risks through internal controls and appropriate training.
2. **Promote a culture of integrity:** Encourage ethical behavior among staff, partners, and stakeholders.
3. **Ensure compliance:** Comply with national laws and regulations, as well as international and regional standards.
4. **Protect resources:** Ensure the effective, responsible, and transparent use of IMPACT's funds and assets.

4. Reference Framework and Legal Compliance

4.1 International References

IMPACT draws inspiration from the following frameworks, among others:

- **United Nations Convention against Corruption (UNCAC):** Comprehensive approaches to prevention, criminalization, and cooperation.
- **OECD Anti-Bribery Convention:** Focused on combating bribery in international transactions.
- **Transparency International:** Provides tools for assessing and measuring corruption risks.

4.2 Canadian, American, and European Legislation

- Canadian law: IMPACT complies with, among other things, the Foreign Corrupt Practices Act (FCPA).
- US law: IMPACT complies with the Foreign Corrupt Practices Act (FCPA), among other laws.
- European legislation: To the extent that IMPACT's operations are concerned, the organization undertakes to comply with the relevant provisions (e.g., European Union directives or the UK Bribery Act, if applicable).

4.3 National law

- Local compliance: IMPACT also complies with the laws, regulations, and codes in force in each country where it operates. In the event of a conflict between local legislation and the principles of this policy, the strictest rule shall apply, in compliance with minimum legal requirements.

5. Scope

This policy applies to:

- **All staff:** Employees, volunteers, consultants, and interns (national and international).
- **Partners and suppliers:** Any organization or company with a contractual or operational relationship with IMPACT.
- **Members of the Board of Directors (BoD):** Required to comply with and enforce this policy.
- **All activities:** IMPACT projects, programs, and interventions, without exception.

6. Guiding Principles

1. **Zero Tolerance:** IMPACT prohibits all forms of corruption (bribes, facilitation payments, nepotism, demands for sexual favors, etc.).
2. **Transparency and Traceability:** All decisions, financial transactions, and contractual relationships must be documented to allow for audits.
3. **Collective Accountability:** Every employee, partner, supplier, and board member must report any behavior that is suspicious or contrary to this policy.
4. **Proactive Prevention:** Potential risks are regularly identified, and appropriate controls are put in place to reduce opportunities for fraud or corruption.
5. **Fairness:** Reports are handled impartially, with rigorous investigations and proportionate measures.

7. Prevention and Detection Measures

1. **Training:** Regular sessions for staff and partners to develop their ability to detect and prevent corruption.
2. **Risk Assessment:** Audits and tools (e.g., Corruption Perceptions Index) help target areas of risk.
3. **Internal Controls:** Verification procedures (supply chain, contract compliance, etc.) ensure ongoing monitoring.

8. Reporting and Protection of Whistleblowers

IMPACT strongly encourages the reporting of any acts of corruption, fraud, or unethical behavior.

1. Ethics Committee

- An Ethics Committee receives and handles reports confidentially.
- It is composed of designated members (e.g., compliance officer, board representative, etc.) with no conflicts of interest.

2. Reporting channels

- Confidential email: incident@impacttransform.org
- Reporting form on the website: <https://impacttransform.org/en/accountability/>

3. Processing times

- Acknowledgment: Receipt of the report will be confirmed within five business days.
- Initial assessment: an initial assessment to determine the validity and seriousness of the allegation will be carried out within 5 to 10 business days.
- Completion of investigation: A thorough investigation will be conducted within 30 to 45 business days, depending on the complexity of the case.
- Communication of results: The whistleblower will be informed of the results of the investigation as soon as it is completed, in accordance with confidentiality and appropriate disclosure rules.

4. Protection against retaliation

- Anyone who reports an illegal act or a violation of this policy in good faith is protected against any form of retaliation (dismissal, harassment, etc.).
- The Ethics Committee ensures that this protection is respected and punishes any intimidation against a whistleblower.

5. Confidentiality

- The information collected (testimonies, supporting documents) is stored securely.
- Where possible, the whistleblower (if identifiable) is informed of the progress and conclusions of the investigation, without compromising the confidentiality of the persons involved.

9. Sanctions

Penalties for violating this policy vary depending on the severity of the facts and the context:

1. Internal sanctions

- Formal warning.
- Suspension (with or without pay).
- Dismissal or termination of contract in the event of serious or repeated misconduct.

- Financial retention: Possibility of retaining an amount equivalent to the misappropriated funds or implementing a recovery mechanism.
2. **Contractual Sanctions**
 - Termination of contracts or agreements with the partners or suppliers concerned.
 - Inclusion on an exclusion list for future partnerships.
 3. **Legal sanctions**
 - Reporting to the competent authorities for legal proceedings.
 - Recovery of funds or property acquired illegally.
 4. **Corrective Measures**
 - Strengthening of internal controls.
 - Additional training or awareness-raising for the teams concerned.

10. Monitoring and Implementation

1. **Management Responsibility:** IMPACT managers and executives are responsible for enforcing this policy within their teams and projects.
2. **Regular Audits:** Risk-prone processes are subject to periodic reviews to ensure ongoing compliance.
3. **Annual Report:** IMPACT produces an internal review of reported cases (protecting confidentiality) and improvements made.

Conclusion

This **Anti-Fraud and Anti-Corruption Policy** expresses IMPACT's commitment to maintaining high standards of ethics and transparency. Compliance with this policy is the responsibility of all staff, partners, suppliers, and members of the Board of Directors.

By applying a **zero-tolerance policy** toward corruption and complying with the national laws of each country in which it operates and with major Canadian, US, and European legislation, IMPACT guarantees the credibility of its actions and the protection of its resources. Secure reporting channels and whistleblower protection mechanisms enable everyone to contribute to the fight against fraud and corruption within the organization.