

## Anti-Bribery and Corruption (ABC) and Anti-Money Laundry (AML) Policy

### 1. Introduction

The Global Off-Grid Lighting Association (GOGLA), acting within existing Dutch and international legal frameworks, is committed to comply with relevant applicable laws, rules, regulations and ethics standards to affirm its integrity and transparency as stated in the GOGLA Guidelines for Corporate Social Responsibility. This includes the [OECD Anti-Bribery Convention](#)<sup>1</sup> (2001) to which the Netherlands are signatory, as well as the [European Union's 4<sup>th</sup> Anti-Money Laundering Directive](#)<sup>2</sup> (2015) which is fully applicable to the Netherlands.

While GOGLA implements activities and maintains relationships in countries where bribery and money laundry might sometimes be deemed 'business as usual', the Association strictly rejects any form of corruption, bribery and money laundering. According to the Dutch Penal Code, bribery is illegal for anyone in the public and private sector and extortion, abuse of office, fraud and money laundering are subject to criminalization.

### 2. Purpose

This Anti-Bribery and Corruption and Anti-Money Laundry Policy iterates GOGLA's commitment to acting according to existing Dutch and international law, and elaborates what is considered "acceptable" and "not acceptable" behavior from individuals and organizations associated with GOGLA.

### 3. Coverage and Responsibility

This Policy applies to all individuals and organizations representing or acting on behalf of GOGLA. This includes GOGLA staff, individuals represented in the Board of Directors and the Advisory Board, and other subsidiaries and agents (e.g. consultants) working on behalf of GOGLA – jointly referred to as "GOGLA representatives".

The Executive Director and Financial Manager are both, jointly as well as individually, responsible for the execution of this Policy.

### 4. Definitions

Corruption is defined as the misapplication of entrusted power for private gain and benefitting private relationships.

Bribery, being an act of corruption, includes the direct or indirect giving and receiving of any personal, contractual or commercial advantage, outside the existing standard GOGLA procedures, to improperly manipulate business outcomes with individuals and entities. Such advantages can include cash payments, facilitation payments, a favor or benefit in form of e.g. a contract/agreement or award, gift, donation/charitable contribution, sponsorship or political contribution.

Money Laundry is defined as the disguise of the criminal origins of money or property within legal business transactions.

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<sup>1</sup> <http://www.oecd.org/corruption/netherlands-oecdanti-briberyconvention.htm>

<sup>2</sup> <http://www.pwc.lu/en/anti-money-laundering/publication-of-the-4-th-aml-directive.html>

## 5. Scope and Policy Guidelines

According to Dutch Law, as well as in many other countries, corruption and bribes practiced in-country or abroad are illegal. To combat corruption and avoid unlawful actions and extortions, GOGLA is committed to not offering and accepting any bribes. The following will distinguish between what is acceptable and what is not acceptable.

### *What is accepted?*

- a) GOGLA permits the giving and receiving of small gift items (e.g. promotional items, chocolates, flowers), or appropriate and hosted entertainment and hospitality (e.g. at events, lunch, dinner) for the purpose of promoting good business relations, marking special occasions and maintaining a good image and reputation. This may, however, not happen for securing any personal advantage.

As a general rule, 'small gifts' would mean gifts having an equivalent value below EUR 50 whereas 'appropriate entertainment/hospitality' would mean having an equivalent value of not more than EUR 150 per occasion; both to be assessed in the context of prevailing customs and prices in the given situation.

- b) Sponsorships are acceptable and wished for as long as those are rooted in clear, strict and transparent contracts linked to key deliverables and as long as they are not placed or received to inappropriately influence business outcomes or win business deals.

### *What is not accepted?*

- a) GOGLA representatives are strictly prohibited to directly or indirectly place, offer, promise to give or obtain bribes to inappropriately influence business operations or reward an achieved business or personal advantage.
- b) No payments, valuable gifts, lavish entertainment and hospitality, or favors or advantages offered by a third party, will be accepted or requested by GOGLA representatives for their personal use, or any other use not related directly to GOGLA. Payments, hospitality or other services and favors accepted on behalf GOGLA but received outside normal GOGLA administrative procedures shall be reported clearly to GOGLA management at the earliest convenient moment.
- c) GOGLA will not offer, provide, promise to give, or negotiate about any payment, gift, hospitality, favor or advantage to government officials and foreign public officials aimed at improperly influencing standard procedures or business performance.
- d) Facilitation payments in order to obtain services, decisions or agreements, other than formally approved and publicly announced fees, are illegal and shall not be provided by GOGLA representatives.

- e) It is forbidden for any GOGLA representative, and especially for GOGLA Management, to threaten or exert undue pressure on any representative who has refused to take part in bribery activities or other corrupt behavior, or who has communicated concerns about behavior of others.

## 6. Reporting and Recording

GOGLA encourages openness and transparency. In case of detecting any bribery, corruption or money laundry act or even if there is only suspicion, GOGLA representatives are expected to immediately present the incidence or suspicion to the GOGLA Executive Director or the GOGLA Financial Manager. GOGLA partners and GOGLA members are encouraged to follow the same approach.

The GOGLA Executive Director will be responsible for ensuring that a reported incidence or suspicion is adequately investigated and acted upon, if necessary in consultation with the GOGLA Board of Directors. He will also ensure that the person who reported the incidence or suspicion, is properly notified of action taken in response to the report. The GOGLA Executive Director shall present all reported incidences and suspicions, including those found not to require follow-up action, to the GOGLA Board of Directors at least on a quarterly basis. Where and when required such reporting may be anonymized, e.g. to protect relationships or legitimate private interests.

In case the reporting person has reason to expect that his/her report will not receive the right follow-up from neither the Executive Director nor the Financial Manager, he/she may also report the incidence or suspicion directly to the GOGLA Board of Directors' Treasurer or any of GOGLA's Board members, who will then take become responsible for ensuring that the report will be adequately investigated and acted upon.

## 7. Communication and Training

GOGLA ensures that this Policy is communicated to all GOGLA representatives as an additional attachment to the respective contract/agreement and, additionally, immediately after amendments are made.

GOGLA also guarantees to make sure that the responsibilities are understood and the content of this Policy is acknowledged. In case of comprehension issues, the respective person may be talked through this Policy by responsible GOGLA personnel, i.e. Executive Director and Financial Manager.

Additionally, this Policy will be shared on GOGLA's website, encouraging GOGLA members and partners to report any incidents (or suspicions thereof) to the Policy.

## 8. Internal Controls, Monitoring and Revisions

GOGLA assures that its books, records and accounts are maintained correctly and accurately at all times reflecting every transaction, invoice and document, to facilitate anti-corrupt behavior and increase transparency. The Financial Manager reports the status of GOGLA financial accounts to the Executive Director monthly and annually, with technical support of an external Accounting firm. The Board of Directors' Treasurer and the Financial Committee acting on behalf of the Annual General Meeting review the annual financial report, advise the GOGLA Executive Director on accounting procedures, and confirm that control procedures are properly maintained.

This Policy as well as all related procedures and systems will be audited annually to assess its content and effectiveness. If applicable, this Policy may be subject to amendments at any time and in case of changes to legal texts and laws.

#### 9. Assessment of Risk

To minimize risks, the GOGLA management shall regularly assess and review risks of corruption, bribery and money laundering taking place within GOGLA and with current and potential GOGLA representatives and business partners, forming part of its overall risk management procedures. GOGLA ensures that contracts with subcontractors and business partners will be reviewed on a yearly basis to check whether the terms are clear and remain appropriate for the business activities.

Prior to doing business with new subcontractors and partners, as part of its due diligence procedures, GOGLA will assess risks from bribery in the respective context by evaluating potential exposure to bribery. The Corruption Perceptions Index 2015<sup>3</sup> by Transparency International may help in assessing those risks.

#### 10. Other GOGLA Policies

This Policy is complementary to the GOGLA Corporate Sustainability Guidelines and serve as an elaboration of these guidelines. This Policy is furthermore complementary to all other existing GOGLA policies and does not interfere with any of their contents.

#### 11. Misconduct and Sanctions

Any violation of the terms in this Policy by any GOGLA representative may be subject to disciplinary action, and in extreme cases to immediate termination of employment and/or a claim for payment of a damage. The same applies to any GOGLA representative knowing about any past or potential violations and failing to report those accordingly.

If employees and affiliates knowingly deceive and obstruct investigations, their action may be subject to disciplinary proceedings, such as termination of the contract and discharge and/or paying a penalty fine.

If Third Party agents violate the terms of the Policy, know of any misconduct and fail to report to GOGLA and distort investigations purposefully, their contract may be subject to termination.

*This policy was adopted by the GOGLA Board on: 12 January 2017, becoming effective immediately.*

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<sup>3</sup> <http://www.transparency.org/cpi2015>