

5. GOGLA Anti-Bribery and Corruption, Anti-Terrorism Financing, and Anti-Money Laundering Policy

5.1 Introduction

GOGLA is committed to ensuring the highest standards of Anti-Bribery and Corruption, Anti-Terrorism Financing, and Anti-Money Laundering Policy, and other punishable acts.

GOGLA is operating within existing Dutch and international legal frameworks, and is committed to complying 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 international anti-financial crime framework (e.g., the OECD Anti-Bribery Convention) as well as the applicable European Union’s Anti-Money Laundering framework. While GOGLA operates and maintains relationships in countries where terrorism, money laundering, bribery and corruption might be deemed as “business as usual”, GOGLA strictly rejects these acts, which are considered serious criminal offences subject to criminalization under the Dutch Criminal Code.

This Policy reflects GOGLA’s commitment to be compliant with Dutch and international law and regulations. This Policy elaborates on what is considered as “acceptable” and “unacceptable” behavior from GOGLA Representatives, Third Parties and any other individual and/or organization associated with GOGLA.

5.2 Scope

This Policy applies to GOGLA Representatives, Third Parties and any other individual and/or organization associated with GOGLA.

5.3 Anti-Terrorism (Financing)

GOGLA strictly prohibits GOGLA Representatives, Third Parties and any other individual and/or organization associated with GOGLA from all forms of terrorism. GOGLA will never knowingly support, tolerate and/or encourage terrorism and/or the activities of those who support and/or embrace terrorism. GOGLA will make every effort to ensure that its resources are not used to facilitate or finance terrorist activity. This Policy sets out GOGLA’s commitment to implement best practices and be compliant with the Anti-Terrorism Financing framework according to Dutch and European law and regulations. Furthermore, this Policy sets out for GOGLA Representatives, Third Parties and any other individual and/or organization associated with GOGLA how to mitigate and/or respond to the risk of dealing with individuals and/or organizations associated with terrorism.

GOGLA Representatives, Third Parties and any other individual and/or organization associated with GOGLA must comply with the Anti-Terrorism Financing laws of the countries where GOGLA operates and does business. GOGLA Representatives, Third Parties and any other individual and/or organization associated with GOGLA are responsible for the following:

- You must know the identity, credentials and good standing of individuals and/or entities associated with GOGLA (e.g., what they do, where they operate, who their key decision makers and staff are).
- You will confirm the identity, credentials and good standing of individuals and/or entities associated with GOGLA and will check that these individuals or entities are not on lists maintained

by relevant governmental authorities. Confirmation of exclusion from governmental lists must be tracked and maintained for record keeping purposes. You will not knowingly remit any funds to individuals or entities that are known to be linked to, or suspected to be linked to any form of terrorism.

- You will take care to only transmit funds from GOGLA using reputable banks and other financial institutions for this purpose.

GOGLA Representatives, Third Parties and any other individual and/or organization associated with GOGLA must report all potential suspicions of possible links to terrorism to their manager, respectively their contact person at GOGLA. If a GOGLA Representative or a Third Party has no manager/contact person, is not comfortable speaking with their manager/contact person, or is not satisfied with their manager's/contact person's response, they are encouraged to speak with the Executive Director and/or an MT member, or a member of the Board of Directors where appropriate. Managers are required to notify the Executive Director and/or an MT member of a report to them. Contact persons at GOGLA of Third Parties are required to notify their manager of the report to them by a Third Party. GOGLA also has a Whistleblowing Policy in place that enables GOGLA Representatives, Third Parties and any other individual and/or organization to report misconduct.

5.4 Anti-Money Laundering

GOGLA strictly prohibits GOGLA Representatives, Third Parties and any other individual and/or organization associated with GOGLA (having any involvement with) all forms of Money Laundering. All companies, as well as GOGLA, are at risk of being used for Money Laundering. GOGLA takes risk-mitigating measures to prevent this from happening and is on its guard to protect its good reputation in this regard.

GOGLA Representatives, Third Parties and any other individual and/or organization associated with GOGLA must comply with the Anti-Money Laundering laws of the countries where GOGLA operates. Furthermore, they are responsible for the following:

- Must not knowingly deal with criminals, suspected criminals or the proceeds of crime.
- Should not accept large cash payments.
- Must follow any due diligence requirement specified by GOGLA so that GOGLA knows who it is doing business with.
- Must ensure that your business transactions on behalf of GOGLA do not involve acquiring, using or holding monetary proceeds or property acquired with the proceeds of crime.
- Must not hide the origin or nature of criminal property.
- Must not facilitate the acquiring, ownership or control of criminal property.

GOGLA Representatives, Third Parties and any other individual and/or organization associated with GOGLA must report all potential suspicions of Money Laundering to their manager, respectively their contact person at GOGLA. If a GOGLA Representative or a Third Party has no manager/contact person, is not comfortable speaking with their manager/contact person or is not satisfied with their manager's/contact person's response, they are encouraged to speak with the Executive Director and/or an MT member, or a member of the Board of Directors if involving the member of the Board of Directors would be appropriate. Managers are required to notify the Executive Director and/or an MT member of a report to them. Contact persons at GOGLA of Third Parties are required to notify their manager of the report to them by a Third Party.

GOGLA also has a Whistleblowing Policy in place that enables GOGLA Representatives, Third Parties and any other individual and/or organization to report misconduct.

5.5 No Violation of International Sanctions

GOGLA strictly prohibits GOGLA Representatives, Third Parties and any other individual and/or organization associated with GOGLA from violating the (international) sanctions and/or sanction regulations of the countries where GOGLA operates and does business, and/or from violating the (international) sanctions and/or sanction regulations that are applicable to GOGLA, its Representatives, Third Parties and any other individual and/or organization associated with GOGLA in any other way.

Sanctions, also known as trade restrictions and embargo's, are imposed in the interests of maintaining or restoring international peace and security and promoting the international legal order. The United Nations (UN) and the European Union (EU) impose international sanctions. They do this against countries, organizations, companies and individuals. The EU adopts an international sanction after the UN Security Council has passed a resolution to that effect, but also imposes its own sanctions.

The European sanctions are included in European regulations that have a direct effect in the EU Member States. The material restrictions contained in European regulations often focus on specific parties, goods or services, industries or projects, geographical areas, or a combination of these. To protect the objectives of the sanctions, it is prohibited to participate, knowingly and intentionally, in activities the object or effect of which is to circumvent the prohibitions in the sanctions.

The (international) sanctions are applicable in the Netherlands on the basis of the Sanctions Act (*Sanctiewet 1977*) and underlying regulations. As the European regulations do not contain provisions on the supervision and enforcement of the rules and the punishment of violations, the criminal offenses are included in the Sanctions Act and underlying regulations, with reference to the provisions in the European regulations. The restrictions arising from the European regulations are applicable to everyone (both natural persons, and legal persons) through the Sanctions Act and the underlying regulations. This means that GOGLA as well as GOGLA Representatives, Third Parties and any other individual and/or organization associated with GOGLA must always comply with the sanction regulations.

5.6 Anti-Bribery and -Corruption (ABC)

GOGLA insists on honesty, integrity and fairness in all aspects of its business and expects the same in its relationships with all those with whom GOGLA does business. GOGLA strictly prohibits Bribery and/or any form of Corruption. GOGLA Representatives, Third Parties and any other individual and/or organization associated with GOGLA are strictly prohibited from having any involvement in acts of Bribery and/or Corruption. Facilitation payments are also considered as bribes and must not be made.

GOGLA Representatives, Third Parties and any other individual and/or organization associated with GOGLA must comply with the anti-Bribery and Corruption laws of the countries where GOGLA operates and does business (e.g. the Dutch Criminal Code, the UK Bribery Act and FCPA). In addition to the prohibition from having any involvement in acts of Bribery or Corruption, they are responsible for the following:

- Must not offer, pay, make, seek or accept a personal payment, gift or favor in return for favorable treatment or to gain a business advantage. You must not allow anybody else to do so on your behalf.
- Must not make Facilitation payments.
- Know who they are doing business with by conducting the appropriate due diligence as set out in Due Diligence Downstream Partners Policy.
- Not offer, provide, promise to give or negotiate about any payment, gift, hospitality, favor or advantage to Public officials and foreign Public officials aimed at improperly influencing standard procedures or business performance. Dealing with Public officials poses a greater Bribery risk so you must follow the mandatory requirements in this Policy. It is important to recognize that public officials are often subject to rules and restrictions that do not apply to persons who operate in the private sector.
- Turning a blind eye to suspicions of Bribery and Corruption can result in criminal and civil liability for GOGLA and/or GOGLA Representatives.

GOGLA Representatives, Third Parties and any other individual and/or organization associated with GOGLA must avoid conflicts of interest between their private activities and the performance of their activities within the business operations of GOGLA.

GOGLA Representatives, Third Parties and any other individual and/or organization associated with GOGLA must report all potential suspicions of Bribery, Corruption or conflicts of interests to their manager, respectively their contact person at GOGLA. If a GOGLA Representative or a Third Party has no manager/contact person, is not comfortable speaking with their manager/contact person, or is not satisfied with their manager's/contact person's response, they are encouraged to speak with the Executive Director and/or an MT member, or a member of the Board of Directors, when appropriate. Managers are required to notify the Executive Director and/or an MT member of a report to them. Contact persons at GOGLA of Third Parties are required to notify their manager of the report to them by a Third Party.

GOGLA also has a Whistleblowing Policy in place that enables GOGLA Representatives, Third Parties and any other individual and/or organization to report misconduct.

5.6 Gifts, hospitality, entertainment and sponsorships

GOGLA permits the giving and/or receiving of small gift items with a value that is appropriate for the situation, in conformity with local standards and at least below EUR 50 (e.g. promotional items, chocolates, flowers). GOGLA also permits appropriate and hosted entertainment and hospitality for a value that is appropriate for the situation, in conformity with local standards and at least below EUR 150 per occasion (e.g. 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. It has to be assessed in the context of prevailing customs and prices in the given situation.

The frequency and value of the gifts, hospitality and/or entertainment should not raise the appearance of impropriety and, both individually and cumulatively, must be always reasonable in amount. Moreover, it must not be intended to influence the recipient's decision making and must not violate applicable laws and regulations.

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.

Prior approval from the Executive Director or Director of Strategy is required for signing sponsorship agreements, as per GOGLA's signatory approval procedure.

5.7 Reporting

As stated, GOGLA Representatives, Third Parties and any other individual and/or organization associated with GOGLA must report all potential suspicions of possible links to terrorism, Money Laundering, (international) sanction violations, Bribery, Corruption or conflicts of interests to their manager, respectively their contact person at GOGLA. If a GOGLA Representative or a Third Party has no manager/contact person, is not comfortable speaking with their manager/contact person, or is not satisfied with their manager's/contact person's response, they are encouraged to speak with the Executive Director and/or an MT member, or a member of the Board of Directors, when appropriate. Managers are required to notify the Executive Director and/or and MT member of a report to them. Third Parties' GOGLA contact persons are required to notify their manager of the report to them by a Third Party.

GOGLA also has a Whistleblowing Policy in place that enables its Representatives, Third Parties and any other individual and/or organization to report misconduct.

5.8 Communication

This Policy will be made available on the GOGLA website and will be distributed to all GOGLA Representatives, Third Parties and any other individual and/or organization associated with GOGLA, and reference to it will be made in the respective contract/agreement that will be signed for by both parties. In case of comprehension issues, the respective person is required to contact GOGLA.

5.9 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 compliance with this Policy and increase transparency. GOGLA's Financial Controller reports the status of GOGLA's financial accounts to the Executive Director annually, with technical support of an external Accounting firm. GOGLA's Board of Directors' Treasurer and the Financial Committee acting on behalf of the Annual General Meeting of GOGLA will review the annual financial report, advise the Executive Director on accounting procedures, and confirm that control procedures are properly maintained.

This Policy as well as all related procedures and systems of GOGLA will be reviewed annually to assess its content and effectiveness. If applicable, this Policy may be subject to amendments at any time.

5.10 Complementary GOGLA Policies

This Policy is complementary to the GOGLA Guidelines of Corporate Sustainability Responsibility (CSR) and serves 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.

5.11 Disciplinary actions

Any violation of the terms in this Policy by GOGLA Representatives, Third Parties and any other individual and/or organization associated with GOGLA may be subject to disciplinary action, and in extreme cases to immediate termination of employment/contract and/or a claim for payment of a damage. The same applies to GOGLA Representatives, Third Parties and any other individual and/or organizations associated with GOGLA knowing about any past or potential violations and failing to report those, and/or knowingly deceiving and/or obstructing investigations.

5.12 In case of doubt

It is important to keep in mind to adhere to GOGLA’s principles of honesty and integrity. When in doubt the matter should be discussed with the manager, the Executive Director or the Director of Strategy or a member of the Board of Directors, when appropriate.

Executive Director	Koen Peters	k.peters@gogla.org	06-33988898
Director of Strategy	Chiara Ferracioli	c.ferracioli@gogla.org	06-22500992

5.13 List of definitions

Bribery: means giving, promising, offering, soliciting, or receiving (or attempting to give, promise, offer, solicit, or receive) an improper Benefit for the purpose of influencing the behavior of someone to obtain or retain a commercial advantage.

Corruption: the misapplication of entrusted power for private gain and benefitting private relationships.

Facilitation payments: any payment (no matter how small) made to expedite or to secure the performance of a routine governmental action, which is not possible by following the normal official procedures.

GOGLA Representatives: members of the Board of Directors, members of the Advisory Board, GOGLA Employees and volunteers of GOGLA.

Money laundering: money laundering occurs when a person hides or disguises (i) the actual nature, origin, location, alienation or movement of an object (such as money), (ii) the individual who is entitled to an object or who has the object available, while the person must know or reasonably suspect that the object (in)directly comes from any (of its own) crime(s); or when a person makes use of, acquires, possesses, transfers or converts an object (such as money), while he knows or must reasonable know that the object (in)directly comes from any (of its own) crime(s).

Private person: any person other than a Public Official.

Public official: anyone who performs, has performed or will perform government functions at a national, regional, local, or any other level, including military functions, whether in The Netherlands or abroad, as well as officers, employees, and representatives of public international organizations (for example, the World Bank and the World Trade Organization). As used in this Policy, the term “Public Official” includes not only traditional government officials and those employed by government agencies, departments, or ministries, but also e.g. (a) officers, employees, and representatives of entities owned or controlled by a national, state, or local government; (b) political parties, party

officials, and candidates for political office; (c) individuals contracted (in)directly by a governmental party, and (d) family members of any person listed in this paragraph

Third Parties: intermediaries, agents, consultants, advisors, distributors and others acting on behalf of GOGLA, as well as anyone (other than GOGLA Employees) who performs or has performed work for GOGLA.

Annex:

Transacting with Excluded parties and Terrorism Searches under USAID funded activities

As a USAID-funded grantee, GOGLA is responsible for ensuring that its consultants, staff, vendors, and subcontractors are not listed as ineligible suppliers, organizations and individuals that have been formally excluded, blocked or disbarred from receiving U.S. Government (USG) funds. This ensures that GOGLA does not provide material support or resources to any persons or organizations that are involved in terrorism.

Before purchasing goods and services or hiring staff and consultants with USG funds, GOGLA staff should check the following three sources and document the search results:

- System for Award Management (SAM): A searchable database of individuals, firms and organizations that, for one reason or another, are prohibited from receiving USG funds, even as a supplier. Using this system to check vendors is part of your responsibility under the Terrorism Financing clause in the Special Provisions section (listed under Attachment A - Schedule) of the Cooperative Agreement.
- U.S. Department of Treasury List of Specially Designated Nationals and Blocked Persons.
- United Nations Al-Qaida and Taliban Consolidated List.

If staff, vendors or subcontractors are on these lists then GOGLA may not proceed with hiring, transacting or contracting with these parties. If no matches are found, then the printed page (or screen print) should be kept in our files to document the search. These prints should be available for auditors as and when required.

References

System for Award Management: <http://www.sam.gov>

Executive Order 13224 on Terrorism Financing: <http://www.treasury.gov/resource-center/sanctions/Programs/Documents/terror.pdf>

United Nations Al-Qaida and Taliban Consolidated List:

<http://www.un.org/sc/committees/1267/consolist.shtml>

U.S. Department of Treasury List of Specially Designated Nationals and Blocked Persons:

<https://home.treasury.gov/policy-issues/financial-sanctions/specially-designated-nationals-and-blocked-persons-list-sdn-human-readable-lists>

This policy was approved by the GOGLA Board of Directors on 26 May 2021.