



## **Integra Anti corruption and fraud policy (Translation from Slovak)**

### **1. Purpose of the policy:**

The Integra Foundation (hereinafter referred to as "Integra") is committed to working in a manner that is in accordance with the laws and regulations of the Slovak Republic and others States in which it operates. Furthermore, Integra is committed to the highest standards integrity, honesty and ethical conduct. This policy serves to prevent and detect corruption or otherwise illegal behavior. In addition, this policy provides a framework of the responsibility of the Integra Foundation and its employees for compliance with the law, the prohibition of corruption, bribery, fraud and any other illegal activity; and unethical behavior and also provides information and guidance on how to recognize and to proceed in case of suspicion of such an act.

### **2. Scope of liability:**

These principles apply to all activities and transactions of the Integra Foundation in in all countries in which it operates, including its affiliates and their directors, employees or volunteers (hereinafter also referred to as "employees"). These principles also apply to other natural and legal persons associated with Integra Foundation, acting on its behalf or performing functions in relationship with Integra or on its behalf, including local partners with whom the Integra Foundation cooperates. The Integra Foundation expects that local partners also have their own own anti corruption policy. If such a policy does not exist or is considered insufficient, Integra expects its partners to comply this policy, once they have been informed of it. Any person to whom these rules apply must understand this comply with and comply with the reporting requirements laid down in this policy.

### **3. Definitions:**

For the purposes of this policy, the following definitions apply:

- Corruption is usually a transaction between two parties in which one of parties demand remuneration for providing an undue advantage to the other party,

which offers this reward.

- A bribe is any undue advantage usually quantifiable in money, or in something that is valuable.
- Fraud is an dishonest activity causing actual or potential financial loss to any person or entity - including the theft of money or other property by employees, partners or other persons - and at which the fraud has been used at that time, immediately before, or immediately after the activity. Fraud also includes deliberate counterfeiting, concealment, destruction or use of falsified documentation used, or intended for normal commercial use or misuse information or status for personal financial gain.
- Money laundering is the act of concealing an illegal person money, trying to give the impression that this money has been acquired in a legal way.

#### **4. Bribery, corruption, fraud and any other related illegal activity**

##### 4.1 Bribery and corruption

Any corruption of the Integra Foundation and its employees is prohibited. Integra and its employees are not entitled (directly or indirectly) give, offer, promise, demand, accept or authorize any a bribe, an illegal commission or any other form of payment that would be inconsistent with the laws. The Integra Foundation and its staff may not directly or indirectly carry out or participate in any form of corrupt practices.

##### 4.2 Fraud

Integra and its employees may not, directly or indirectly, to engage in or engage in any form of fraud.

#### **5. Risk mitigation and prevention strategies:**

Integra undertakes to take all reasonable steps to ensure that funds will not be channeled for bribery, fraud, corruption and other illegal behavior. These steps will include in particular:

- Training for all employees and other important actors aimed at combating fraud, corruption and money laundering, and procedures for reporting such behavior.

- The activities of the Integra Foundation will be in accordance with the law of the Slovak Republic and the legal systems of the countries where it operates.
- Take appropriate steps to make employees aware any risks related to bribery, fraud, corruption or other illegal conduct to which Integra may be exposed in within its operations around the world, and taking the necessary preventive measures if such a risk is obvious.
- Take appropriate steps to identify all partners, recipients and third parties with whom Integra works.
- Carrying out checks to confirm the identity and integrity of the beneficiary or a third party. If it is not possible to identify each recipient individually, Integra is committed to ensuring and maintaining understanding for a specific group of beneficiaries, such as community, village, the city or region receiving the assistance.
- In terms of funding, Integra will keep accounts in accordance with national and local accounting standards and ensure that financial used the funds only for their intended purposes.

## **6. Reporting suspects or real ones:**

Violation of this policy:

Employees are required to report any violations suspected or any suspicious activity or payments. The report is made to the director or the Chairman of the Board of the Integra Foundation. The board will be informed of any serious breaches of this policy. The Integra Foundation will implement processes to ensure that reports are made recorded, investigated and the necessary measures taken. The Integra Foundation will ensure that complaints are handled as far as possible confidential and that the notifier is protected.

## **7. Consequences of violating this policy:**

Bribery, corruption, fraud and other related illegal activities stated in this policy may be serious offenses consequences for the Integra Foundation and / or the persons concerned, including fines, imprisonment and reputational damage. Any violation of this policy employees will be considered a serious breach of work discipline leading to disciplinary action which may lead to termination of employment ratio. Violation of

this policy may also constitute a violation of the relevant anti-corruption laws and expose individuals to criminal and civil law liability, which could result in imprisonment or imprisonment financial penalties. Employees and business partners must cooperate fully and openly with any investigation by the Integra Foundation concerning the alleged or suspected corruption or violation of this policy. Non cooperation or failure to provide true information is a violation of this policy.

#### **8. Integra Foundation's relations with third parties:**

Any improper conduct by a third party, including local partners, may damage the reputation of the Integra Foundation and expose the Integra Foundation and its employees in criminal or civil liability, or other sanctions. This may include responsibility for the actions of the representatives or persons involved in the negotiation of any agreements or transactions including tenders, supply contract negotiations, mediation contacts with potential business clients or key governments factors. Integra and its employees may not: - enter into a business relationship with or in a business partner continue if, given the circumstances, they cannot be satisfied that they are a partner will act in accordance with these principles; or – make a payment to the partner or any other third party, with knowledge or by suspecting that the business partner or third party may directly or indirectly use or offer all or part of the payment as a bribe, illegal commission or other form of corrupt payment.

#### **9. Record keeping requirements**

The Integra Foundation and its staff must maintain accurate and complete accounts, invoices and other documents and records relating to financial support for third parties or trading with any external or third parties that they will prove the reason for the transactions. No accounts can be maintained "off the books", managed in order to facilitate, obscure or disguise a possible breach of this policy or other principles of the Integra Foundation. Further employees of the Integra Foundation:

- must not make false or misleading entries in the books, and Integra Foundation records;
- must ensure that contracts, invoices and other documents relating to business partners and relations with third parties and the transactions to which they relate;
- they must strictly adhere to payment control procedures; and

- must strictly comply with the recording and retrieval requirements  
approvals of payments and expenses.

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Approved by the Board of Directors, April 2022

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