



Anti-Corruption Policy

The Earth Society

Adopted 23 May 2023



Preventing corruption in our work is a priority for The EARTH and a requirement for all staff, implementing partners, contractors and related third parties. Through this Anti-Corruption Policy and our strict zero-tolerance approach to corruption, The EARTH aims to eliminate corruption from our work, advise partners on how to avoid corruption, and actively support the international fight against corruption.

Corruption definition, financial irregularities and conflict of interest

The EARTH defines corruption as any form of fraud or serious misconduct in accordance with our Code of Conduct. This definition is not limited to interactions with public officials and covers both active and passive corruption, as well as monetary and non-monetary corruption. This definition includes, but is not limited to, forms of corruption such as: facilitation payments, bribery, gifts constituting an undue influence, kickbacks, favouritism, cronyism, nepotism, extortion, embezzlement, misuse of confidential information, theft, and various forms of procurement fraud.

“Financial irregularities” refers to all kinds of:

- misappropriation of cash, inventory and all other kinds of assets
- financial and non-financial fraudulent statements
- all other use of entrusted means which is not in accordance with the respective implementation plan, budget and contract terms.

Conflicts of interest arise from situations in which a person has a private interest that could potentially influence, or appear to influence, the impartial and objective performance of their functions and/or decision making.

Anti-corruption culture and practices

The EARTH is committed to ensuring that everyone subject to this Anti-Corruption Policy understands the following:

- The consequences of violating the policy as it applies to them
- Their duty to report all suspicions of corruption and/or financial irregularities thought to be in breach of this policy and Code of Conduct to The EARTH
- How to report suspicions via The EARTH’s Reporting Mechanisms for internal and external whistleblowers.

All staff members, implementing partners, and beneficiaries are obliged to familiarize themselves with our Code of Conduct and principles of work and have a duty to report evidence or suspicions of a breach of the Code of Conduct.

The EARTH ensures that external stakeholders – implementing partners, contractors, other third parties and beneficiaries – understand the standards and behavior required of The EARTH staff. The EARTH also ensures that these external stakeholders comply with this Anti-

Corruption Policy and Code of Conduct, in terms of the standards and behaviour required. Failure to comply will result in termination of the violating party's contract/grant agreement/or business relationship with The EARTH.

Staff members are committed to staying accountable and transparent, upholding The EARTH's values and integrity, following internal formal procedures and policies, and safeguarding The EARTH's entrusted means. Staff members are prohibited from engaging in corrupt activities that would compromise The EARTH's image and integrity, both in their work and in their private life. Failure to comply will result in disciplinary action up to, including the possibility of termination of employment. Every employee has an obligation to raise any related issues, questions, doubts, or concerns to The EARTH management, according to the Employee Handbook.

The EARTH is committed to using transparent, straightforward and clear procedures, an internal control system, and documentation in order to avoid corruption in our work and the work of organisations in HRHs.

Internally, The EARTH ensures that all staff are familiar with:

- Code of Conduct for The EARTH
- Employee Handbook
- Anti-Corruption Policy
- Risk management system
- Procurement rules

The EARTH is committed to avoiding conflicts of interest – real or potential – between personal interests and the interests of The EARTH. This includes ensuring that any representation or hospitality promised, given, or received is modest, occurs within a standard business framework, and aligns with donor regulations. Staff members are prohibited from promising, offering, giving, seeking or accepting personal gifts or other advantages representing more than token value to or from persons of concern, donors, implementing partners, suppliers, authorities or other third parties. All cash gifts are strictly prohibited. Staff involved in the procurement process will exert enhanced caution in this regard.

When faced with a potential or actual conflict of interest, staff are required to promptly inform The EARTH's management. The EARTH will, without delay, take all necessary measures to resolve the conflict. If the conflict of interest cannot be resolved and/or it relates to a decision or transaction of special significance to a Project, the decision or transaction may not be concluded without the prior written approval of the Donor(s) of the Project.

The EARTH is committed to promoting awareness and use of its complaints and reporting mechanisms and to ensuring that all subjects of the policy, including people of concern, staff, implementing partners, contractors, and related third parties, have safe, easy, and trusted access to report suspected corruption in confidence. All reported suspicions of corruption will

be taken seriously and investigated as appropriate in accordance with professional, transparent and fair procedures. The EARTH is committed to protecting reporting persons' confidentiality and rights and does not tolerate retaliation against reporting persons.

The EARTH is committed to meeting its obligations to report instances of corruption and/or financial irregularities to relevant donors and to external authorities as appropriate.

The EARTH will seek to recover any assets lost due to corruption.

Compliance and corruption risk management

The EARTH's corruption risk-management approach is based on high standards of personal and organisational integrity, accountability and transparency. The corruption risk management system is implemented through a number of instruments. These range from individual project documents and contracts that reflect on corruption risks and mitigation measures, to internal policies and operational manuals that provide details on The EARTH's risk-management mechanisms.

The EARTH is committed to knowing and understanding the anti-corruption laws and regulations applicable to its projects and the areas in which it operates. The EARTH staff comply with the laws of Bangladesh in which they are located as well as the rules and regulations of the EARTH's donors and applicable international anti-corruption legislation and conventions.

The EARTH will learn from corruption cases, take corrective action, and adjust its mechanisms and practices accordingly in order to better prevent future cases and ensure compliance. The EARTH management will review this Anti-Corruption Policy and related reporting procedures annually, with respect to legal and regulatory developments and to the actual project framework to ensure compliance and best practice. The EARTH is committed to systematically assessing and reviewing corruption risks in its work and the work of The EARTH.