



ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

INTRODUCTION

The Gurkha Welfare Trust (“GWT” or “the Trust”) is committed to maintaining the highest standards of integrity, honesty, and ethical conduct in all its activities and business dealings. GWT adopts a zero-tolerance approach to bribery and corruption and is committed to conducting its operations transparently, responsibly and in compliance with all applicable laws and regulations.

Bribery and corruption undermine the rule of law, distort fair competition and contribute to poor governance, economic instability and human rights abuses. While the risk of bribery exists across all countries, sectors, and transactions, GWT recognises its responsibility to identify, assess, and mitigate corruption risks wherever it operates.

This Anti-Bribery and Anti-Corruption Policy (“the Policy”) sets out the standards expected of GWT employees, Trustee-Directors, contractors, consultants, volunteers, and business partners. It also outlines the measures GWT will take to prevent, detect and respond to bribery and corruption.

Offering, promising, giving, requesting, agreeing to receive, receiving or accepting a bribe is illegal and strictly prohibited.

OBJECTIVE OF THE POLICY

The objective of this Policy is to ensure that GWT conducts all activities in an honest, ethical, and transparent manner. The Policy provides a framework for preventing bribery and corruption and promotes compliance with all applicable anti-bribery and anti-corruption legislation, including the UK Bribery Act 2010 and relevant laws in jurisdictions where the GWT operates.

DEFINITIONS

For the purposes of this Policy:

- **Bribery** means offering, promising, giving, requesting, agreeing to receive, receiving or accepting a financial or other advantage with the intention of inducing or rewarding improper conduct.
- **Corruption** means the abuse of entrusted power or position for private gain.
- **Facilitation Payment** means an unofficial payment made to secure or expedite the performance of a routine action by a public official. Facilitation payments are prohibited under this Policy.

APPLICATION OF THE POLICY

This Policy applies to all GWT Trustee-Directors, employees, volunteers, contractors, consultants, and any third parties acting on behalf of GWT, regardless of location.

No individual acting on behalf of GWT may offer, give, request, receive or accept a bribe, facilitation payment, kickback, or any other improper payment under any circumstances.

This prohibition applies to dealings with:

- Government officials and public authorities;
- Private individuals and companies;
- Non-governmental organisations;
- Suppliers, contractors, and consultants; and
- Any other third party.

The Policy applies whether payments are made directly or indirectly through agents, intermediaries, representatives, contractors, distributors or business partners.

MANAGEMENT RESPONSIBILITIES

The GWT Senior Management Team is responsible for promoting and maintaining a culture of integrity and ethical conduct throughout the organisation, both in the United Kingdom and Nepal.

This responsibility includes:

- Undertaking periodic risk assessments to identify and evaluate bribery and corruption risks;
- Ensuring this Policy is effectively communicated to employees, contractors, suppliers, and business partners;
- Encouraging an open culture in which concerns can be raised without fear of retaliation;
- Ensuring appropriate controls are in place to mitigate identified risks; and
- Leading by example and demonstrating the highest standards of ethical behaviour at all times.

EMPLOYEE RESPONSIBILITIES

All individuals covered by this Policy are responsible for:

- Complying with the requirements of this Policy;
- Acting honestly, ethically, and with integrity in all GWT-related activities;
- Completing any required anti-bribery and anti-corruption training;
- Promptly reporting any suspected or actual breaches of this Policy; and
- Cooperating fully with investigations into alleged misconduct.

PROHIBITED CONDUCT

GWT prohibits the following conduct:

- Bribery of public officials or private sector counterparts, including facilitation payments;
- Bribery involving employees or representatives of non-governmental organisations;
- Embezzlement or misappropriation of property or funds;
- Abuse of position or authority for personal gain;
- Illicit enrichment, including personal financial gain derived from activities undertaken on behalf of GWT;
- Laundering or concealing the proceeds of crime; and
- Obstructing or interfering with investigations, audits, or legal proceedings.

PREVENTION OF IMPROPER PAYMENTS

GWT strictly prohibits improper payments of any kind.

This includes:

- The use of kickbacks, concealed commissions, subcontracts, purchase orders, consultancy agreements or payments to agents for the purpose of improperly securing business, contracts or financial advantage; and
- The direct or indirect offering, payment, solicitation, or acceptance of bribes.

For the avoidance of doubt, prohibited conduct includes:

- Offering, promising, or giving any loan, reward, benefit, or advantage to a public official, political party, party official, or political candidate in exchange for favourable treatment or influence;
- Seeking to induce a public official to use their position to influence decisions or actions for the benefit of GWT or any individual; and
- Agreeing to or complying with demands for a bribe or facilitation payment.

GIFTS AND HOSPITALITY

GWT recognises that reasonable and proportionate gifts and hospitality can contribute to positive business relationships. However, such arrangements must always be transparent, appropriate, and free from any improper influence.

When considering gifts and hospitality:

- Any gift, meal, or entertainment must be reasonable in value, offered in good faith, and directly connected to legitimate GWT activities;
- Employees should consider both the value and frequency of gifts or hospitality offered to or received from the same individual or organisation;
- Hospitality should not be significantly more generous than what GWT would reasonably provide in return;

- Employees must not solicit gifts, hospitality, or personal benefits;
- Employees must avoid actual, potential, or perceived conflicts of interest; and
- Advice should be sought from line management where there is any uncertainty.

The following are not acceptable:

- Gifts or hospitality that would breach applicable laws or regulations;
- Gifts or hospitality involving parties participating in a tender or competitive procurement process;
- Cash or cash-equivalent gifts, including gift cards, vouchers, loans, or shares;
- Gifts or hospitality offered in expectation of a favour or advantage in return; and
- Entertainment that is inappropriate, offensive, indecent, or sexually oriented.

SUPPLY CHAIN RISK MANAGEMENT

GWT seeks to work only with suppliers, contractors, and business partners who share its commitment to ethical conduct and legal compliance.

To manage corruption risks within the supply chain:

- Contracts will include appropriate ethical conduct and anti-bribery provisions;
- Prior to entering into significant business relationships, GWT will undertake:
 - ◊ An internal corruption risk assessment; and
 - ◊ Appropriate due diligence on the prospective business partner;
- Approved business relationships will be subject to periodic review, with the level of oversight determined by the assessed level of risk.

TRAINING AND COMMUNICATION

This Policy will be made available to all Trustee-Directors, employees, volunteers, contractors, auditors, legal advisers, and other relevant stakeholders.

GWT will provide periodic training and awareness programmes to promote understanding of anti-bribery and anti-corruption requirements and to reinforce ethical business practices.

The Policy will also be published on the GWT website.

REPORTING CONCERNS

Any individual who becomes aware of conduct that may constitute a breach of this Policy must report their concerns as soon as reasonably practicable.

Employees should normally raise concerns with their line manager. If this is not appropriate, concerns may be reported directly to:

- Chief Executive Officer (CEO) GWT;

- Chief of Staff GWT;
- Director, GWT Nepal; or
- Field Director, GWT Nepal.

GWT will investigate all reports appropriately and confidentially where possible.

No individual will suffer retaliation, victimisation or adverse treatment for raising a concern or reporting a suspected breach in good faith, even if the concern ultimately proves to be unfounded.

CONSEQUENCE OF NON-COMPLIANCE

Any employee found to have engaged in bribery, corruption or other conduct prohibited by this Policy will be subject to disciplinary action, up to and including dismissal.

Breaches of this Policy may also constitute criminal offences. Where appropriate, GWT may refer matters to the relevant regulatory, law enforcement or judicial authorities.

Where evidence of corruption is identified, GWT may implement one or more remedial measures, including:

- Recovery of losses or damages arising from the misconduct
- Recovery of any financial benefit obtained through corrupt activity;
- Appointment of an independent compliance monitor or reviewer; and
- Appropriate disciplinary, governance or organisational corrective actions.

QUESTIONS AND CLARIFICATIONS

Employees, volunteers, contractors and other individuals covered by this Policy are encouraged to seek guidance if they are uncertain about any aspect of this Policy.

Questions should be directed in the first instance to their line manager or, where appropriate, to the GWT Chief of Staff.