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ANTI-CORRUPTION AND BRIBERY POLICY

This document is intended to prevent corruption in the activities of the New Dawn.

The Charitable Foundation New Dawn applies a zero-tolerance approach to corruption and strives to adhere to the highest standards of efficiency, responsibility, and transparency in its activities. To this end, the Anti-Fraud, Bribery, and Corruption Policy (from now on referred to as the Policy) is in place:

- Encourages prevention;
- Facilitates detection;
- Establishes a clear investigation procedure;
- Establishes a mechanism for sanctions

1. Principles, scope, and concepts

Principles

The charity is guided by three main principles related to the fight against fraud and corruption:

1. Combating fraud and corruption: The Charity Foundation New Dawn refuses to directly or indirectly support fraudulent activities and undertakes to minimize corruption risks during its activities.
2. Transparency and accountability: CO Charity Foundation New Dawn undertakes to be fully accountable and transparent to its beneficiaries, partners, and financial donors, providing access to information on the distribution and



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management of its funds within the limits defined by the Organization's policies and applicable law. The Charitable Organization New Dawn undertakes to have all necessary tools available to ensure proper management of its operations.

3. Professionalism: The charity adheres to high standards of professionalism in the development, implementation, management, and evaluation of its programs and uses its experience to maximize efficiency and save resources.

1.1. Scope of application

- This policy applies to all employees and members of the company's management.
- This policy's provisions also apply to any person working for the Organization that carries out missions for the New Dawn Charitable Foundation.
- This policy applies, depending on the specific terms and conditions of the grant agreement, to consultants, implementing partners, suppliers, sub-grantees, beneficiaries, and other related parties.

1.2. Definitions of terms

1. Corruption: the use by an official of the Organization, of his/her official powers or related opportunities, or another person who performs or provides services for the benefit of the Organization based on contractual relations to obtain an unlawful benefit or accept such benefit or accept a promise/offer of such benefit for himself/herself or other persons, or, accordingly, a promise/offer or provision of an unlawful benefit to a person or, at his/her request, to other individuals or legal entities to induce this person to use his/her official powers unlawfully.



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Corruption can take many forms, such as:

- "Bribes": payments to anyone for more flexible and favorable performance or refraining from performance of actions within their functions.
 - "Facilitating payment": unofficial payments of money amounts intended to facilitate or ensure the smooth completion of simple procedures or necessary actions that the payer is entitled to rely on, legally or otherwise.
 - "Fraud": falsification of data, reports, accounts, etc.
 - "Extortion": money obtained by coercion or force.
 - "Favoritism", "nepotism", "collusion": the practice of giving unfair advantages to one person or group of persons at the expense of another.
 - "Misappropriation of funds": theft of resources (money, materials, goods, etc.) by current employees, as well as other entities specified in Article 1 of this policy, resources provided to fictitious persons (employees, suppliers, beneficiaries), etc.
 - "Embezzlement": misappropriation of funds when the funds were legally entrusted to the embezzler.
 - "Abuse of influence in an official capacity": giving or receiving money, property or services with the participation of a public official.
1. Beneficiaries: For this policy, the term "beneficiary" means any person who receives goods or services (but not exclusively), directly or indirectly, from the programs of the Charitable Organization New Dawn.
 2. Consultant: For this policy, a "consultant" is a third party, natural or legal person, with or without legal personality, who directly or indirectly provides any consulting services to the New Dawn, whether or not it is paid.



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3. Associated Organizations: For the purposes of this policy, "Associated Organizations" are legal entities of private or public law that play an active role in implementing the project but are not responsible for managing any budget.
4. Management: This policy refers to senior management (e.g., Chief Program Officer, Chief Financial Officer).
5. Implementing Partners: For this policy, an "implementing partner" is a partner to whom the implementation of one or more projects or activities has been delegated and to whom a budget has been allocated for this purpose. In particular, this applies to international NGOs and/or national NGOs and/or government agencies.
6. Stakeholders: For the purposes of this policy, "stakeholders" are individuals or groups of individuals, with or without legal personality, who directly or indirectly, voluntarily or involuntarily, contribute to, participate in, or receive any benefit from the actions, programs, and activities of the New Dawn.
7. Employees of the New Dawn: by the terms of this policy, the term "employees of the New Dawn means any person who works for the organization of the New Dawn on the basis of an employment contract.
8. Sub-grantee: For this policy, a "sub-grantee" is an individual or group of individuals, with or without legal personality, who receives a budget for a project or activity.
9. Supplier: For this policy, a "supplier" is a third party, whether natural or legal, with or without legal personality, that directly or indirectly provides any goods and/or services to the New Dawn, whether for a fee or not.
10. Record Keeper: is an official of the Organization who is responsible for familiarizing the employees of the Organization with the policies, exercises control, processes data, and has access to information about any violations (including access to the Organization's anonymous box), is responsible for



processing and registering complaints, and who reports to the Chairman of the Board.

11. Specially appointed person responsible for anti-corruption policy: this is an official of the Organization - Head of Legal Department/lawyer responsible for monitoring the implementation of the Organization's policies, receiving and collecting evidence of corruption of the Organization's officials and initiating an internal investigation on behalf of the Organization's management.

2. Policy objective

Any type of corruption or fraud threatens the reputation of the Organization and undermines the credibility of the sector in which the Organization operates.

The purpose of this policy is to:

1. To implement mechanisms to combat fraud, bribery and corruption by preventing, reporting, taking measures, conducting investigations and applying sanctions to employees of the CO New Dawn and other persons specified in this policy.
2. Specify the rules for combating fraud, bribery and corruption, which must be followed by employees of the CO Charity Foundation New Dawn and other persons specified in this policy.
3. To inform third parties about the behavior they have the right to expect from employees of the New Dawn and other entities specified in this policy.

3. Mechanisms to prevent corruption and fraud

3.1. Prohibition of any corrupt practices



1. Employees and other persons referred to in this policy shall not engage, directly or indirectly, in any act of corruption or fraud within the meaning of this policy.

2. Under no circumstances shall the employees of the Charitable Foundation New Dawn and other persons referred to in this policy use their professional position for personal gain.

3.2 Reporting obligations

1. The CO Charity Foundation New Dawn has adopted an approach that promotes and ensures transparency within the Organization and has established a whistleblowing mechanism in case of detection of fraud/corruption or suspicion of such. Every adherent to the Organization can report such cases to the head of its department (manager responsible for the implementation of a specific project, or activity) or to the management of the CO Charity Foundation New Dawn by calling the hotline at +38(099)-635-08-10 or at complaints@newdawn.org.ua. Each complaint can be submitted anonymously.
2. Employees of the CO New Dawn and other persons referred to in this policy who believe that they are required to act illegally, improperly or unethically, which may violate this policy or otherwise contradict it, should report it to the head of their department (manager, responsible for the implementation of a specific project or activity) or the management of the New Dawn by calling the hotline at +38(099)-635-08-10 or complaints@newdawn.org.ua and/or by leaving an anonymous complaint in the anonymous complaint box.
3. Employees of the Organization and other persons referred to in this policy should report to the head of their department (manager responsible for the



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implementation of a specific project) or the management of the CO New Dawn by calling the hotline at +38(099)-635-08-10 or **complaints@newdawn.org.ua** about any evidence, allegations or suspicions of illegal or criminal activity in relation to the CO New Dawn that they become aware of in the course of their duties or in the performance of their official duties.

4. As part of its contractual and/or legal obligations, the Organization might be obliged to inform concerned donors or partners and, if necessary, relevant external authorities about cases of corruption after they have been proven by an internal investigation.
5. The Charity Organization New Dawn is obliged to ensure that employees of the Organization who report the cases described above on the basis of reasonable suspicion and in good faith will not suffer any harm as a result.
6. Cases of abuse of the complaint mechanisms may be subject to sanctions against the employees of the Charity Foundation New Dawn.
7. The CF New Dawn takes the necessary steps to guarantee the confidentiality of the author of the report and other interested parties.

5. Implementation of an internal investigation

5.1. Notification of suspicion

- Any employee or stakeholder who suspects or has information about a corruption-related act must immediately report it to the Organization's management or to the designated anti-corruption officer.
- A report may be made in writing or anonymously through special communication channels (e.g., hotline, e-mail, anonymous mailbox, or in person).



5.2. Preliminary analysis

- Upon receipt of the notification, the person responsible for the anti-corruption policy and the Records Manager conduct a preliminary analysis of the information provided to determine the legitimacy of the suspicion.
- If the suspicion is justified, an official investigation is launched.

5.3. Official investigation

- In case of a complaint or any indication that needs investigation, an investigation commission is established, consisting of disinterested representatives of the Organization.
- The Commission collects all possible evidence, including documents, employee testimonies, and other materials that confirm or refute the existence of a corrupt act.
- Interviews with suspects and other stakeholders are being conducted to obtain additional information.

5.4. Report and recommendations

- Upon completion of the investigation, the commission prepares a report describing its results and conclusions.
- The report is submitted to the organization's management along with recommendations for further action (e.g., disciplinary measures).

5.5. Making a decision

- Based on the commission's report, the organization's management decides on appropriate measures against the perpetrators.



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- The decision should be made within a reasonable time and proportionate to the seriousness of the corruption act.

5.6. Feedback and communication

- All stakeholders are informed about the results of an investigation and the measures taken or other consequences.
- Confidentiality and protection of persons who have reported corruption from any form of harassment or discrimination is granted.

5.7. Monitoring and improvement

- Regularly review and improvement of the procedures in view of preventing future corruption.
- Employees are to be trained on corruption prevention policy and mechanisms for reporting suspicions.
- Conducting consultations on familiarization with the Organization's policies and procedures on a regular basis for employees.

6. Sanctions and liability mechanism

Investigations conducted following this policy may have the following consequences:

- **Disciplinary sanctions:** Violating this policy, including violating the New Dawn Code of Conduct, may result in sanctions ranging from a warning to termination of employment for serious misconduct without notice and compensation.
- **Compensation for losses:** If the CO New Dawn suffers losses, the person(s) or organization(s) responsible for the losses will be demanded to reimburse full amounts of all unlawfully obtained profits or benefits and expenses. If the person or



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organization cannot compensate, civil proceedings will be considered to recover the losses.

- **Criminal/administrative liability:** New Dawn may refer fraud cases to the relevant law enforcement agencies for criminal/administrative proceedings. In doing so, the local context and the human rights implications that may arise from such legal action against those involved will be taken into account. In all cases, the New Dawn's management will decide whether to take legal action.

- **Lessons learned and improvements to internal controls:** Fraud investigations can potentially point to supervisory failures, loopholes, and/or a lack of controls; any actions to improve systems are documented in the investigation report and implemented upon its completion.

7. Gifts, hospitality policy of the Organization

In its activities, the Charitable Foundation New Dawn does not seek to gain advantages by giving or receiving inappropriate gifts, hospitality, or monetary rewards. However, the Organization reserves the right to traditional hospitality, which is clearly defined in this policy and will not be considered a manifestation of corruption.

1. Employees of the Organization shall not accept or provide to persons with whom the Organization is in contact with, gifts or services (in cash or in any other form) that have commercial value and can be considered as an incentive or gratitude for specific work (choice in favor of the supplier).

2. A sincere expression of gratitude is an exception to Rule 5.1. The nominal value does not exceed USD 20 at the NBU exchange rate but not more than USD 50 at the NBU exchange rate per employee per year. If the Agreement with the Donor expressly prohibits any gifts, the officials executing the Agreement shall comply with such prohibition.



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3. Gifts received by employees for the Organization shall be transferred to the Organization as a voluntary disinterested donation by the Law of Ukraine "On Charity and Charitable Organizations", which may be stated orally or in writing by the donor.

4. To improve employee morale and cohesion, the Organization reserves the right to organize celebrations and gift exchanges. Such events are officially announced and do not entail participation obligations (such as birthdays, professional holidays, etc.).

5. Traditional manifestations of hospitality include:

- the practice of serving coffee/tea with confectionery;
- distribution of branded products of the Organization or one of the Organization's activities partners;
- the Organization's practice of paying for accommodation and meals for official guests.

If employees have doubts about the appropriateness of a gift or traditional hospitality during their activities, they should seek advice from the Organization's management.

Approved and signed by:

Yulia Pogrebna _____

Victoria Didovets _____

Franke Philipp _____

