

## FRAUD, CORRUPTION AND BRIBERY POLICY

<b>Approved By:</b>	Transform Global Ltd Board	<b>Effective Date:</b>	26 March 2026
<b>Policy Owner</b>	CEO	<b>Policy Delegate:</b>	
<b>Last Review Date:</b>	26 March 2026	<b>Next Review Date:</b>	26 March 2029
<b>Version Number:</b>	1.0	<input type="checkbox"/> Internal or <input type="checkbox"/> External	

### 1. PURPOSE

Transform Global Ltd is committed to the highest standards of integrity, honesty, and accountability. This policy sets out Transform's zero tolerance for fraud, corruption, bribery, or other dishonest conduct.

The purpose of this policy is to:

- Prevent fraud, corruption, and bribery.
- Protect Transform's resources, reputation, and beneficiaries.
- Set clear expectations for ethical behaviour.
- Support early detection and reporting of wrongdoing.
- Meet ACNC governance standards and good practice expectations.

### 2. SCOPE

This policy applies to:

- Board members.
- Employees in Australia and Cambodia.
- Volunteers and sponsors.
- Contractors, suppliers, and partners.
- Any person acting on behalf of Transform.

This policy applies to all activities, including:

- Financial transactions.
- Procurement and purchasing.
- Program delivery.
- Fundraising and donations.
- Interactions with government officials and third parties.

### 3. PRINCIPLES

Transform operates on the following principles:

- Zero tolerance for fraud, corruption, and bribery.
- Transparency and accountability in decision-making.
- Separation of duties and appropriate controls.
- Prompt reporting and investigation of concerns.
- Fair and consistent consequences.

#### 4. DEFINITIONS

**Fraud:** Any dishonest act or omission intended to deceive, gain an improper benefit, or cause loss.

**Corruption:** Abuse of entrusted power for private gain.

**Bribery:** Offering, giving, receiving, or soliciting anything of value to improperly influence a decision or action.

**Facilitation payment:** A payment made to secure or speed up routine actions. These are prohibited.

**Conflict of interest:** A situation where personal interests interfere, or appear to interfere, with official duties.

#### 5. PROHIBITED CONDUCT

You must not:

- Misuse Transform funds, assets, or resources.
- Falsify records, receipts, or reports.
- Offer, give, solicit, or accept bribes or kickbacks.
- Make facilitation payments.
- Accept gifts or benefits that influence, or appear to influence, decisions.
- Engage in collusion, bid rigging, or dishonest procurement practices.
- Use your position for personal gain.

#### 6. GIFTS AND HOSPITALITY

Gifts and hospitality must:

- Be modest, infrequent, and culturally appropriate.

- Never influence, or appear to influence, decisions.
- Never be cash or cash equivalents.
- Be declared and recorded where required.

Gifts or benefits that do not meet these criteria must be refused.

## 7. RESPONSIBILITIES

Board of Directors:

- Oversees fraud and corruption risks.
- Approves this policy.
- Receives reporting on serious matters.

Chief Executive Officer:

- Responsible for implementation and compliance.
- Ensures controls and systems are in place.
- Reports serious matters to the Board.

Country Director:

- Responsible for implementation and compliance in Cambodia.
- Ensures controls and systems are in place locally.
- Reports serious matters to the CEO without delay.

Managers:

- Promote ethical behaviour.
- Ensure compliance with this policy.
- Act on suspected misconduct.

All staff, volunteers, and representatives:

- Comply with this policy.
- Declare conflicts of interest.
- Report suspected fraud, corruption, or bribery.

## 8. REPORTING CONCERNS

Suspected fraud, corruption, or bribery must be reported immediately.

Reports can be made through:

- Line management.

- The Country Director.
- The CEO.
- A Board Director or Board Chair.
- The complaints email: [complaints@transformcambodia.com](mailto:complaints@transformcambodia.com).

Reports may be made anonymously.

This policy operates alongside the Complaints and Whistleblower Policy.

## 9. INVESTIGATION AND RESPONSE

Transform will:

- Assess all reports promptly.
- Investigate fairly and confidentially.
- Take appropriate action where misconduct is substantiated.
- Recover losses where possible.
- Refer matters to authorities where required.

## 10. CONSEQUENCES

Breaches of this policy may result in:

- Disciplinary action.
- Termination of employment, engagement, or visit.
- Recovery of losses.
- Referral to law enforcement or regulators.

## 11. TRAINING AND AWARENESS

Transform will:

- Provide guidance and training on fraud and corruption risks.
- Ensure staff understand reporting obligations.

## 12. RECORD KEEPING

All reports, investigations, and outcomes will be:

- Documented accurately.
- Stored securely.
- Accessed only on a need-to-know basis.

### 13. POLICY REVIEW

This policy is reviewed every three years, or earlier if required by:

- Changes in law.
- Serious safeguarding incidents.
- Organisational or operational changes.

All changes require Board approval.

Approved by the Board of Transform Global Ltd

END

### VERSION CONTROL

Original Version:	1.0	Version Date:	26 March 2026
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