

NMS ANTICORRUPTION GUIDELINES

Introduction

NMS has zero tolerance for all forms of corruption. As a Christian organization, we commit to acting with honesty, integrity, and transparency in all our activities. These guidelines apply to all employees, volunteers, board members, consultants, and other partners. Corruption undermines trust, weakens institutions, and hinders development.

Purpose

The purpose of these guidelines is to:

- Prevent and combat all forms of corruption.
- Ensure that all employees, volunteers, board members, consultants, and other partners act in accordance with applicable laws.
- Encourage a culture of openness, accountability, and whistleblowing of unethical conduct.

Scope

No forms of corruption will be accepted from those working for and with NMS. Various forms of corruption are described under "Definition of Corruption" and "Appendix 1: Terms Used in Connection with Corruption."

NMS expects all suppliers and partners to align their own guidelines, governance routines, and practices with the principles set out in these guidelines, as well as our Ethical Guidelines for Suppliers and Partners.

Responsibility

Leaders in NMS are responsible for ensuring that the current anticorruption guidelines are implemented and followed up in their part of the organization.

Prevention, Measures, and Routines

Any action involving the offer, request for bribes, or facilitation payments will be met with zero tolerance.

NMS does not accept gifts, services, or other attention that can influence or be perceived to influence decision-making, as such benefits can disguise bribes. When

gifts are given as a cultural expression of acceptance and gratitude, they should be handled transparently, while being careful not to offend cultural norms.

NMS prioritizes the prevention of corruption in its strategic thinking, relationships with partners and other stakeholders, and daily decisions. NMS works for accountability and transparency in a responsible and legal manner. The organization emphasizes awareness by confronting corruption directly and openly and encourages partners to adopt this approach. Those working for and with NMS are encouraged to take practical courses in anticorruption and to create and develop a culture characterized by integrity and zero tolerance for corruption. NMS has a risk-based approach in its work against corruption. This means system-

atically identifying risk areas and developing both general and specific measures to reduce the risk. Once the measures are formulated, necessary routines are developed to stop, prevent, and detect corruption.

If there are differences between UN standards, local laws, and the principles set out in these guidelines, the highest standard that is compatible with applicable laws shall be applied.

Definition of Corruption

Corruption includes any form of misuse of entrusted power for personal or organizational gain. This includes, but is not limited to:

- **Bribery:** Offering, promising, giving, or receiving any advantage to induce or reward improper performance.
- **Nepotism and favoritism**: Appointing or awarding contracts based on personal connections rather than qualifications.
- Extortion: Forcing someone to give up money or services through threats or abuse of power.
- Embezzlement and fraud: Illegally taking or misusing funds belonging to NMS or its partners.
- **Money laundering:** Concealing the origins of illegally obtained money through legitimate financial transactions.
- Grease payments: Small payments or gifts to expedite or secure the performance of a routine service.
- Withholding information that could prevent corruption from being exposed.

Whistleblowing

NMS encourages openness and accountability. All employees, volunteers, board members, consultants, and other partners have a duty to report any suspicion of corruption and other unethical conduct. Reports should be made immediately upon first suspicion. Reporting should be done directly through the following channel or via the nearest manager / manager's manager / union representative / safety delegate:

- Whistleblowing channel established by NMS. Link: <u>Varsling/whistleblowing</u> <u>NMS</u> <u>NMS</u>. It is forwarded to the nearest manager via the following form:
- See link: Skjema for varsling av kritikkverdige forhold

All reports will be treated confidentially, and whistleblowers will be protected from retaliation. There will be no negative consequences for those who report

reasonable suspicions confidentially. Preventing or punishing someone for reporting suspicions will be treated as a disciplinary matter. Similarly, employees who misuse the process by making malicious allegations will also face disciplinary action. Leaders must ensure the protection of those who report suspicions.

Review

These guidelines are reviewed regularly, at least every three years, or more frequently if required by legislation or based on experience.

Documents

Below you will find other documents and procedures relevant to preventing corruption:

- NMS Whistleblowing Channel. Link: <u>Varsling/whistleblowing NMS NMS</u>
- For more information on our requirements for suppliers and partners, see link: <u>NMS Ethical Guidelines for Suppliers and Partners.</u>

Appendix 1: Terms Used in Connection with Corruption

Bribery: Offering, promising, giving, accepting, or soliciting an advantage as a motivation for an action that is illegal, unethical, or a breach of trust. Such advantages can be gifts, loans, fees, rewards, or other benefits (tax advantages, services, donations, favors, etc.).

Conspiracy: A secret agreement between parties in the public and/or private sector to conspire to commit fraud or achieve illegal financial gain. The parties involved are often called 'cartels.'

Conflict of Interest: A conflict of interest arises when personal relationships, participation in external activities, or interests in another business can influence or be perceived to influence a person's decisions. The person then experiences a conflict between the organization's priorities and their personal interests.

Embezzlement: When a person in a position within an institution, organization, or company dishonestly and illegally appropriates, uses, or transfers funds and assets they have been entrusted with for personal gain or other activities.

Facilitation Payments: A small unofficial payment, also called 'facilitation payment,' 'speed payment,' or 'grease money,' given to secure or expedite the performance of a routine or necessary action that the payer is legally or otherwise entitled to.

Fraud: Deception. An act where someone intentionally deceives someone else to gain an unfair or illegal advantage (financial, political, or other). Such acts are considered criminal or civil law violations in various countries.

Nepotism: A form of favoritism based on acquaintances and family relationships, where a person in an official position exploits their power and authority to give a job or advantage to a family member or friend, even if the person is not qualified or deserving.

Solicitation: The act of asking, ordering, or enticing someone else to commit bribery or another crime.

Whistleblowing: Reporting or informing about concerns related to corrupt behavior (see the list above), criminal acts, someone's health and safety, or attempts to cover up breaches of guidelines. Whistleblowing can occur at any time about an event that has happened in the past, is happening now, or is expected to happen in the near future.