

Anti-Fraud Compliance Program Doorways gGmbH

Purpose

The purpose of this Anti-Fraud Compliance Program is to prevent, detect, and respond to fraud and corruption within the organization. It is an expression of the core values of integrity and responsibility and is intended to effectively counteract fraud related to financial mismanagement, corruption, misuse of resources, and any dishonest conduct that harms the organization's mission and stakeholders.

The present program is based on international standards such as guidelines established by the *United Nations Convention Against Corruption* (UNCAC) which is part of the *United Nations Office on Drugs and Crime* (UNODC). It also follows the guidelines of *Transparency International*.

Scope

This Anti-Fraud Compliance Program applies to all Doorways' members, as well as contractors, subcontractors, and partners associated with Doorways. It covers all organizational operations, including procurement, project implementation, and financial management across all countries where Doorways operates.

Doorways commits to adopting the principles set forth herein throughout the organization and to external stakeholders worldwide, as well as to ensure that a culture of integrity is fostered from the top down.

Guiding Principles

1. Fraud and Corruption

Doorways' position on fraud and corruption is to take a zero-tolerance approach and to be committed to pursuing this approach throughout all operational practices.

Doorways considers fraud to be the act of intentionally deceiving someone to gain an unfair or illegal advantage (financial, political, or otherwise).

Doorways considers bribery as the unlawful act of offering or receiving any gift, loan, fee, reward, or other advantages (taxes, services, donations, among others) to or from any person as an inducement to do something that is dishonest, illegal or a breach of trust, or with the intention to gain something in the conduct of one's duties.

No person is authorized to pay a bribe on behalf of Doorways or use Doorways' funds for such purposes.

Corrupt behavior also seriously damages Doorways' reputation. The eradication of fraud and bribery in the way the organization operates is greatly important to securing its stakeholders' trust and confidence.

Doorways will ensure that all its members, contractors, subcontractors, and partners read and sign this Anti-Fraud Compliance Program. They will be informed of fraud risks and

reporting mechanisms, including direct reports via the official email specified in the Reporting Mechanisms section and anonymous reports through the form available on Doorways' website.

2. Conflict of Interest

All Doorways' members, contractors, subcontractors and partners of Doorways should avoid any situation where personal interests conflict with the organization's interests. A conflict of interest exists when someone has an interest, relationship, or friendship that could or could be seen to interfere with their ability to decide a matter in the best interests of Doorways. While Doorways has confidence in the integrity of any of the above-mentioned people, it recognizes the possibility that conflicts of interest may still arise. Any potential conflicts of interest must be disclosed immediately.

It is the policy of Doorways that no person that is part of its projects shall take any action or make any statement intended to influence the action of another, including beneficiaries, to benefit a personal interest, rather than the interest of the organization. If you are in doubt as to whether an activity could be regarded as a conflict of interest, you must seek clarification from your immediate supervisor.

3. Gifts and Entertainment

Gifts and entertainment should never be used or allowed to influence business decision-making.

When offers of gifts and entertainment are made or accepted in situations where they are inappropriate, they can look like or may be bribes. They can expose the organization to accusations of unfairness or even break the law and can put its reputation for ethical behavior at risk.

- A significant gift is defined as any tangible item, service, favor, credit, or discount of value, not available to others, that could influence decisions and actions.
- Gifts of high monetary value (e.g., jewelry, cash, or expensive electronics) or excessive entertainment (e.g., luxury vacations, events unrelated to business purposes) are not to be accepted for any reason.

Members of Doorways should ONLY accept and make offers of gifts and entertainment when they are appropriate, i.e., when they:

- are proportionate in the context and the value is below or equal to 25 EUR. If gifts or entertainment are above this threshold and are accepted, they need to be disclosed and recorded.
- do not create any sense of expectation or obligation in the recipient or the giver.

An example of an acceptable gift is company-branded material.

Reporting Mechanisms

- You are obligated to *immediately* report concerns or suspicions that someone working on a Doorways project is engaging in any conduct that goes against the principles listed above. These concerns or suspicions may be a result of witnessing the incident, being told about such behavior or being the subject of it.
- Doorways takes all reports of possible misconduct seriously. The organization will investigate and take appropriate action. External auditors or legal bodies may be involved if required.
- All investigations should be impartial, thorough, timely, and confidential.
- Anonymous complaints or allegations may also be submitted and will be given due consideration.
- There will be no retaliation against any person who, in good faith, reports a concern about any suspicious activity. Such retaliation would constitute a violation of this Anti-Fraud Compliance Program.
- In the case of proven fraud, personnel involved will face disciplinary measures, which could include termination or legal action, aligned with national and international anti-corruption laws.
- When you report:
 - You do not have to know if your concerns or suspicions are true or have all the facts.
 - You do not need to understand everything you have seen, heard or suspected.
 - You do not need to identify a witness or provide evidence to support your concerns.

You can **report concerns** through any of the following channels:

- To report directly, please email safeguarding@doorways-training.org or call +49 4134 9099726.
- To report anonymously, please use the form available on the Doorways website <https://www.doorways-training.org/reporting>

Declaration

All Doorways' members, contractors, subcontractors, and partners are obligated to act with integrity and are responsible for adhering to the standards of this program.

- I have read, understood, and agree to comply with the above Anti-Fraud Compliance Program, as well as all applicable laws, regulations, and other requirements.
- I also understand that a breach of the Program or failure to report concerns can lead to the termination or suspension of the contract I have with Doorways. Additionally, it may lead to legal actions, including dismissal and possible referral to the judicial authorities.