

Anti-Corruption Policy for Mimeta

This anti-corruption policy is for maintaining transparency, integrity, and trust within Mimeta as a fund management organization, working in an intermediary position between sponsors and implementor organisations.

Introduction:

The purpose of an anti-corruption policy is to establish a framework and guidelines for preventing, detecting, and addressing corruption within an organization. Corruption poses significant risks to the integrity, reputation, and effectiveness of any organization, including those operating within the NGO sector. Therefore, having a robust anti-corruption policy is essential for several reasons:

1. **Promoting Transparency and Integrity:** The policy communicates the organization's commitment to transparency, integrity, and ethical behavior. It sets clear expectations for employees, partners, grantees and stakeholders regarding acceptable conduct and reinforces the organization's values.
2. **Protecting Reputation and Credibility:** Corruption scandals can severely damage an organization's reputation and credibility. By implementing anti-corruption measures and procedures, the organization demonstrates its dedication to maintaining high ethical standards, which can enhance trust among donors, beneficiaries, and the public.
3. **Mitigating Legal and Financial Risks:** Compliance with anti-corruption laws and regulations is mandatory for organizations operating in many jurisdictions. Failing to address corruption risks can result in legal penalties, fines, and reputational damage. An anti-corruption policy helps mitigate these risks by ensuring adherence to relevant laws and regulations.
4. **Safeguarding Assets and Resources:** Corruption can lead to the misappropriation of funds, diversion of resources, and inefficient allocation of assets. By implementing controls and oversight mechanisms outlined in the policy, the organization can

safeguard its assets and ensure that resources are used effectively to achieve its mission.

5. **Fostering a Culture of Accountability:** An anti-corruption policy promotes a culture of accountability within the organization by establishing clear responsibilities, reporting mechanisms, and consequences for unethical behavior. This encourages employees and stakeholders to act with integrity and report any instances of corruption they encounter.
6. **Enhancing Stakeholder Trust:** Donors, partners, beneficiaries, and other stakeholders expect organizations to operate ethically and responsibly. By demonstrating a commitment to combating corruption through a formal policy, the organization can enhance trust and credibility with its stakeholders, which is essential for long-term sustainability and impact.

Overall, an anti-corruption policy is a proactive measure that helps organizations, also in the NGO sector, uphold their ethical standards, comply with legal requirements, protect their reputation, and build trust with stakeholders. It serves as a foundation for fostering a culture of integrity and accountability, which are critical for achieving the organization's mission and goals.

Statement on the organization's commitment to ethical behavior and zero tolerance for corruption.

At Mimeta, we are committed to upholding the highest standards of ethical behavior and integrity in all aspects of our work. We believe in transparency, accountability, and respect for the law. We have zero tolerance for corruption in any form, including bribery, fraud, embezzlement, and conflicts of interest. Our commitment to combating corruption is unwavering, and we hold ourselves and our partners to the highest ethical standards. By adhering to these principles, we ensure the trust and confidence of our donors, beneficiaries,

and stakeholders, and fulfill our mission with integrity and impact.

Definitions:

Corruption encompasses a wide range of unethical behaviors that undermine the principles of integrity, transparency, and accountability. At Mimeta, we are committed to combating corruption in all its forms and promoting a culture of ethical conduct. In the following section, we outline our interpretation of behaviors that are deemed unacceptable within our organization. These definitions serve as a guide to clarify our stance on corruption and to ensure that all stakeholders understand the standards of behavior expected of them. By clearly defining these not-acceptable behaviors, we aim to uphold the highest standards of integrity and maintain the trust and confidence of our employees, partners, and the communities we serve.

1. Bribery: Bribery involves offering, giving, receiving, or soliciting something of value (such as money, gifts, favors, or other benefits) to influence the actions or decisions of individuals in positions of power or authority. This can include bribing government officials, vendors, or other stakeholders to gain unfair advantages or favorable treatment.
2. Kickbacks: Kickbacks occur when individuals or entities receive payments, favors, or other benefits in exchange for providing favorable treatment or contracts to another party. For example, a vendor might offer kickbacks to employees within Mimeta in exchange for awarding them a contract.
3. Fraud: Fraud involves deception or misrepresentation for financial gain or to cause harm to Mimeta. This can include misappropriation of funds, falsification of financial records, forging documents, or other fraudulent activities aimed at obtaining money or resources through dishonest means.
4. Embezzlement: Embezzlement is the theft or misappropriation of funds, assets, or property entrusted to one's care, typically by an employee or individual in a position of trust within Mimeta. This can include stealing cash, diverting funds for personal use, or manipulating financial records to conceal the theft.

5. Nepotism: Nepotism involves favoritism shown to relatives or close associates, typically in hiring, promotion, or decision-making processes within the organization. This can create conflicts of interest, undermine fairness, and lead to inefficiency or dysfunction within the organization. The issue is treated in Mimeta's guidelines for eligibility.
6. Conflicts of Interest: Conflicts of interest arise when individuals or entities have competing interests or loyalties that could compromise their ability to act impartially or in the best interests of the organization. This can include situations where employees, board members, or stakeholders have personal, financial, or other relationships that may influence their decisions or actions within the organization. The issue is treated in Mimeta's guidelines for eligibility.

Identifying and addressing these issues is critical for maintaining the integrity, transparency, and effectiveness of Mimeta's operations and ensuring compliance with ethical standards and legal requirements.

Legal Compliance

Corruption usually refers to giving or accepting bribes to influence a decision or action. Corruption poses a threat to the rule of law, democracy, human rights and social justice, and can also hinder economic development and distort competition. In the following, we are giving references to relevant national and international laws, regulations, and standards related to anti-corruption that the organization must adhere to

In Norway According to Section 276 a - c of the Penal Code, both active and passive corruption are punishable.

- Active corruption means actions that consist of giving or offering someone an undue advantage on the occasion of the person concerned position, office or assignment.
- Passive corruption exists when a person demands, receives or accepts an offer of such an advantage on the occasion of a position, office or assignment.

- Norway has ratified the OECD Convention on Combating Bribery of Foreign Public Officials of 21 November 1997 and
- The Council of Europe's criminal law convention against corruption of 4 November 1998.
- The Council of Europe's civil law convention against corruption has been signed, but not ratified by Norway.
- The UN Convention against Corruption of 31 October 2003 is the first global convention against corruption. Norway signed the convention in Mexico on 9 December 2003.

Both the OECD and the Council of Europe have evaluation mechanisms to follow up the implementation of the conventions. The follow-up of the OECD takes place in the Working Group on Bribery in International Business Transactions, while the follow-up of the Council of Europe Convention takes place in the Group of States against Corruption (GRECO)

International Conventions and Standards:

- United Nations Convention against Corruption (UNCAC):
 - A comprehensive international legal framework addressing various aspects of corruption, including prevention, criminalization, and international cooperation.
- Organization for Economic Co-operation and Development (OECD) Anti-Bribery Convention:
 - Focuses on combatting bribery of foreign public officials in international business transactions.
- Transparency International's Business Principles for Countering Bribery:
 - Provides guidelines and principles for businesses to prevent and address bribery and corruption.

Regional Anti-Corruption Agreements:

- African Union Convention on Preventing and Combating Corruption (AUCPCC):
 - Addresses corruption within African countries, promoting preventive measures and enforcement.
- Inter-American Convention Against Corruption (IACAC):
 - A regional instrument in the Americas aimed at preventing, detecting, and punishing corruption.

Scope and Applicability

This anti-corruption policy applies to all personnel, activities, and related entities associated with Mimeta, including but not limited to employees, volunteers, board members, consultants, contractors, grantees, partners, and vendors.

1. Personnel: This policy applies to all individuals engaged in any capacity with Mimeta, including permanent and temporary employees, interns, volunteers, and board members.
2. Activities: The policy covers all activities undertaken by Mimeta, including but not limited to fundraising, grant management, program implementation, procurement, financial management, reporting, and any other activities related to the organization's mission.
3. Related Entities: The policy extends to all entities closely associated with Mimeta, including grantees, partners, subcontractors, vendors, and any other third parties engaged in activities on behalf of or in collaboration with the organization.
4. Contractors: Any individuals or entities contracted to provide services or perform work for Mimeta are expected to adhere to the principles and standards outlined in this policy.
5. Partners: This policy extends to all partners collaborating with Mimeta on projects, initiatives, or programs, whether through formal agreements or informal arrangements.

6. Grantees: Grantees receiving funding or support from Mimeta are expected to comply with anti-corruption laws and regulations applicable to their operations and to uphold the principles of integrity, transparency, and accountability in their dealings with the organization.
7. Implementation: This policy shall be communicated to all personnel and entities covered under its scope, and compliance is mandatory for all individuals and organizations associated with Mimeta.

Responsibilities

Here we outline the responsibilities of management, employees, and other relevant stakeholders in upholding and implementing the anti-corruption policy. By outlining clear responsibilities for each stakeholder group, including the board, managing director, employees, and other relevant stakeholders, the organization can ensure that everyone understands their role in upholding and implementing the anti-corruption policy effectively.

1. Board of Directors Responsibilities:
 - Review and approve the anti-corruption policy.
 - Provide oversight and guidance on the implementation of the policy.
 - Ensure that adequate resources are allocated for anti-corruption measures.
 - Regularly review reports on compliance and effectiveness of the policy.
 - Receive and address any concerns or reports related to corruption within the organization.
 - Addressee of all notifications not procedure in guidelines for organizational behaviors or agreements with partners etc.
2. Managing Director's Responsibilities:
 - Lead by example in upholding ethical behavior and compliance with the anti-corruption policy.
 - Communicate the importance of the policy to employees and stakeholders.

- Ensure that appropriate training and awareness programs on anti-corruption are provided.
 - Establish procedures for reporting suspected instances of corruption and ensure whistleblower protection.
 - Monitor compliance with the policy and take corrective action when necessary.
3. Employee Responsibilities:
- Familiarize themselves with the anti-corruption policy and adhere to its principles and guidelines.
 - Report any suspected instances of corruption promptly and in accordance with established procedures.
 - Refrain from engaging in any activities that may constitute corruption, including bribery, kickbacks, fraud, or conflicts of interest.
 - Cooperate with investigations into alleged instances of corruption and provide truthful information as needed.
4. Other Relevant Stakeholders Responsibilities:
- Grantees, partners, contractors, and vendors are expected to comply with the anti-corruption policy in their interactions with the organization.
 - Donors and beneficiaries are encouraged to report any concerns or suspicions regarding corruption within the organization.
 - Regulatory bodies and government agencies may be engaged for guidance and support in implementing anti-corruption measures and addressing any legal or regulatory issues.

Importance of Reporting and Addressing Corruption Concerns Promptly

At Mimeta we recognize that maintaining integrity, transparency, and accountability are paramount to achieving our mission and upholding the trust of our stakeholders. One of the fundamental pillars of our commitment to combatting corruption is the swift and diligent

reporting and addressing of any concerns related to corrupt practices. Reporting and addressing corruption concerns promptly are essential components of our commitment to integrity, transparency, and accountability. By promptly investigating and addressing any suspicions or allegations of corrupt practices, we protect our organization's resources and reputation, ensure compliance with legal and regulatory requirements, and uphold the trust of our stakeholders. We encourage all employees, partners, and stakeholders to come forward with any concerns they may have and to collaborate with us in maintaining a corruption-free environment.

- **Protection of Resources and Assets:** Reporting corruption concerns promptly helps safeguard our organization's resources and assets from misappropriation, fraud, and other illicit activities. By identifying and addressing potential instances of corruption early, we mitigate the risk of financial losses and ensure that our resources are used effectively to fulfil our mission.
- **Preservation of Reputation and Credibility:** Addressing corruption concerns in a timely manner is essential for preserving our organization's reputation and credibility. Any perception or evidence of corrupt practices can tarnish our reputation and erode the trust of our donors, partners, beneficiaries, and the public. By taking decisive action to address corruption concerns, we demonstrate our commitment to ethical conduct and reinforce our credibility as a trusted and accountable organization.
- **Legal and Regulatory Compliance:** Prompt reporting and addressing of corruption concerns are essential for ensuring compliance with applicable laws, regulations, and ethical standards. Failure to address corruption allegations in a timely manner may result in legal liabilities, regulatory sanctions, and reputational damage. By promptly investigating and addressing corruption concerns, we demonstrate our commitment

to compliance and upholding the rule of law.

- **Protection of Whistleblowers:** Encouraging and facilitating the prompt reporting of corruption concerns also ensures the protection of whistleblowers who come forward with valuable information. Whistleblowers play a crucial role in exposing corruption and wrongdoing within our organization, and it is our responsibility to provide them with a safe and supportive environment to report their concerns without fear of retaliation.
- **Prevention and Deterrence:** Addressing corruption concerns promptly sends a strong message that corrupt practices will not be tolerated within our organization. It serves as a deterrent to potential wrongdoers and reinforces the importance of ethical conduct among our employees, partners, and stakeholders. By fostering a culture of transparency and accountability, we create an environment where corrupt practices are less likely to occur.

Anti-Corruption Measures and Procedures

Procedures for preventing, detecting, and reporting corruption within the organization are crucial for maintaining integrity and transparency. By detailing these procedures within the organization, Mimeta has established a robust framework for maintaining accountability in its operations. These procedures should be regularly reviewed, updated, and communicated to all employees, partners, and stakeholders to ensure their effectiveness in combating corruption.

1. **Prevention of Corruption:**
 - a. **Code of Conduct and Ethics:** Develop and disseminate a comprehensive code of conduct and ethics that outlines expected behavior and prohibits corrupt practices.
 - b. **Training and Awareness Programs:** Conduct regular training sessions and awareness programs for employees, partners, and stakeholders to educate them

about anti-corruption policies, laws, and ethical standards.

c. Risk Assessment: Conduct periodic risk assessments to identify potential areas of vulnerability to corruption within the organization's operations and implement appropriate controls to mitigate these risks.

d. Due Diligence: Conduct due diligence checks on employees, partners, vendors, and contractors to ensure they adhere to ethical standards and have no history of involvement in corrupt activities.

e. Conflict of Interest Policy: Implement a conflict-of-interest policy that requires employees and key personnel to disclose any conflicts of interest and take appropriate measures to mitigate them.

2. Detection of Corruption:

a. Internal Controls: Establish robust internal controls, including segregation of duties, regular audits, and monitoring mechanisms, to detect and prevent fraudulent activities and corrupt practices.

b. Whistleblower Hotline: Implement a confidential whistleblower hotline or reporting mechanism that allows employees, partners, and stakeholders to report suspected instances of corruption anonymously without fear of retaliation.

c. Monitoring and Surveillance: Utilize technology and data analytics tools to monitor financial transactions, procurement processes, and other activities for irregularities or suspicious patterns that may indicate potential corruption.

d. Regular Reviews and Assessments: Conduct regular reviews and assessments of internal controls, financial records, and compliance with anti-corruption policies to identify any gaps or areas for improvement.

3. Reporting of Corruption:

a. Clear Reporting Procedures: Establish clear procedures for reporting suspected instances of corruption, including designated reporting channels, contact information, and guidance on how to submit a report.

- b. Confidentiality and Protection: Ensure confidentiality and protection for whistleblowers who report corruption concerns by safeguarding their identity and providing assurances against retaliation.
 - c. Investigation Protocol: Define a protocol for investigating reported instances of corruption, including the formation of an investigation committee or team, gathering evidence, conducting interviews, and documenting findings.
 - d. Reporting to Authorities: If necessary, report confirmed cases of corruption to relevant authorities, law enforcement agencies, or regulatory bodies in accordance with legal requirements and obligations.
4. Response and Remediation:
- a. Disciplinary Action: Take prompt and appropriate disciplinary action against individuals found guilty of corruption, including termination of employment, suspension, or legal prosecution.
 - b. Restitution and Recovery: Take measures to recover misappropriated funds or assets and implement corrective actions to prevent similar incidents from occurring in the future.
 - c. Communication and Transparency: Communicate the outcomes of corruption investigations and actions taken to address the issue transparently to employees, partners, stakeholders, and the public to reinforce the organization's commitment to integrity and accountability.

Measures to promote transparency, accountability, and ethical conduct.

At Mimeta we are dedicated to fostering a culture of transparency, accountability, and ethical conduct in all aspects of our operations. To achieve this, we have implemented a comprehensive set of measures aimed at promoting integrity and upholding the highest standards of ethical behavior within our organization. In the

following section, we outline our key initiatives and strategies designed to enhance transparency, ensure accountability, and promote ethical conduct among our employees, partners, and stakeholders. These measures underscore our commitment to responsible governance and reinforce our mission to operate with a commitment to compliance, pro-activity, and an orientation towards continual learning.

Transparency Mechanisms:

By implementing transparency mechanisms, Mimeta can create a culture of transparency, accountability, and ethical conduct that fosters trust among employees, stakeholders, and the broader community. These mechanisms should be integrated into the organization's policies, practices, and governance structures to ensure their effectiveness in promoting ethical behavior and upholding organizational values.

- a. **Open Communication Channels:** Establish open communication channels within the organization to facilitate transparency at all levels. Encourage regular dialogue between management and employees and provide avenues for feedback and suggestions.
- b. **Financial Transparency:** Ensure transparency in financial transactions, budgeting, and reporting. Make financial information accessible to relevant stakeholders through regular financial reports, audits, and disclosures.
- c. **Decision-making Processes:** Implement transparent decision-making processes that involve relevant stakeholders, promote consensus-building, and provide a clear rationale for decisions made.

Accountability Mechanisms:

- a. **Clearly Defined Roles and Responsibilities:** Clearly define roles, responsibilities, and performance expectations for all employees and stakeholders. Establish accountability mechanisms to track and evaluate performance against set objectives.

- b. Performance Evaluation and Feedback: Conduct regular performance evaluations and provide constructive feedback to employees based on established performance metrics and goals. Hold individuals accountable for their actions and outcomes.
- c. Ethics and Compliance Training: Provide comprehensive training on ethical standards, organizational policies, and relevant laws and regulations to ensure that employees understand their responsibilities and are aware of consequences for non-compliance.

Ethical Conduct Promotion:

- a. Code of Conduct and Ethics: Develop and disseminate a comprehensive code of conduct and ethics that outlines expected behavior and values, including honesty, integrity, respect, and fairness.
- b. Ethics Committee or Ombudsman: Establish an ethics committee or ombudsman responsible for promoting ethical conduct, addressing ethical dilemmas, and providing guidance on ethical issues.
- c. Recognition and Incentives: Recognize and reward employees who demonstrate exemplary ethical behavior and adherence to organizational values. Create incentives that encourage ethical conduct and discourage unethical behavior.
- d. Whistleblower Protection: Ensure whistleblower protection by implementing policies and procedures that safeguard employees who report unethical behavior or misconduct. Guarantee confidentiality, non-retaliation, and support for whistleblowers.

Compliance Monitoring and Reporting:

- a. Compliance Reviews and Audits: Conduct regular compliance reviews and audits to assess adherence to organizational policies, procedures, and regulatory requirements. Identify areas of non-compliance and take corrective action.
- b. Reporting Channels: Establish clear reporting channels and procedures for employees to report suspected violations of ethical standards or non-compliance with policies.

Ensure confidentiality and protection for whistleblowers who come forward with information.

Conflicts of Interest relating to gifts-giving practices

This session is about how conflicts of interest should be identified, disclosed, and managed to prevent corruption and ensure impartial decision-making relating to gifts-giving practices. These guidelines are for giving and receiving gifts, entertainment, and hospitality to prevent potential conflicts of interest and undue influence.

Policy Statement:

Mimeta prohibits the acceptance or giving of gifts, entertainment, or hospitality that could influence or be perceived to influence business decisions or actions.

Definition of Gifts, Entertainment, and Hospitality:

1. Gifts: Any item of value, including but not limited to cash, goods, services, or discounts, offered, or received without payment or fair market value in return.
2. Entertainment: Any form of entertainment, such as tickets to events, meals, travel, or recreational activities, provided or received as a gesture of goodwill.
3. Hospitality: Providing or receiving accommodations, transportation, meals, or other amenities as part of business-related activities.

Acceptance and Giving Guidelines:

1. Transparency: Gifts, entertainment, and hospitality should be transparently documented and disclosed in accordance with organizational policies and procedures.

2. Value Limit: Mimeta has established an equivalent to NOK 1.000, - as a reasonable monetary value limit for gifts, entertainment, and hospitality to prevent undue influence or perception of impropriety.
3. Permissible Gifts: Permissible gifts may include items of nominal value, promotional items, or gifts exchanged on customary occasions (e.g., holidays, birthdays) with no expectation of reciprocity.
4. Prohibited Gifts: Prohibit the acceptance of extravagant gifts, cash or cash equivalents, personal favors, or gifts that violate laws, regulations, or organizational policies.
5. Cultural Sensitivity: Consider cultural norms and customs when giving or receiving gifts, entertainment, or hospitality to avoid unintentional offense or misunderstanding.
6. Approval Process: The approval for accepting or giving gifts, entertainment, or hospitality above NOK 1.000, -, requiring prior authorization from appropriate management or oversight bodies.
7. Mimeta maintain records of approved gifts, entertainment, and hospitality, including the purpose, recipient, value, and justification for acceptance or giving, in a dedicated gifts register.
8. Reporting and Disclosure: Employees are required to report any offers or receipt of gifts, entertainment, or hospitality that may raise concerns or appear to influence business decisions. The incident will be recorded in the gifts register.
9. Mimeta encourage transparency and timely disclosure of gifts, entertainment, and hospitality to appropriate management or compliance officers for review and documentation.
10. Training and Awareness: As part of the introduction plan for new employees Mimeta provide conversations to educate employees about the organization's standards and policies regarding gifts, entertainment, and hospitality. A self-assessment procedure is established to ensure that employees understand the potential risks associated with

accepting or giving gifts, entertainment, or hospitality and their responsibility to comply with organizational policies.

11. Monitoring and Enforcement: Mimeta has a monitoring mechanism, based on self-assessments, to ensure compliance with the organization's standards for gifts, entertainment, and hospitality.
12. Consequences for violations of the policy, include disciplinary action, a notice of termination or dismissal if the offense is of a serious nature, for employees who knowingly accept or give gifts, entertainment, or hospitality in violation of organizational standards.
13. These standards should be regularly reviewed and updated to reflect changes in laws, regulations, and organizational needs.

Prohibition of Bribery and Extortion

Mimeta is committed to conducting its activities with integrity, transparency, and in compliance with all applicable laws and regulations. Bribery and extortion in any form are strictly prohibited and will not be tolerated within our organization.

Definition of Bribery and Extortion:

- Bribery: Offering, giving, receiving, or soliciting something of value, such as money, gifts, favors, or other benefits, to improperly influence the actions or decisions of individuals in positions of power or authority.
- Extortion: Coercing, demanding, or soliciting money, property, or services through threats, intimidation, or undue influence.

Consequences for Individuals or Entities Engaging in Bribery or Extortion:

- **Disciplinary Action:** Any employee, contractor, vendor, or other individual associated with Mimeta found to have engaged in bribery or extortion will be subject to disciplinary action, up to and including termination of employment or contract.
- **Legal Action:** Individuals or entities engaging in bribery or extortion may be reported to relevant authorities for legal prosecution, in accordance with applicable laws and regulations.
- **Contractual Consequences:** Contractors, vendors, or partners found to have engaged in bribery or extortion may face termination of contracts or agreements with Mimeta along with potential legal action to recover damages.
- **Reputational Damage:** Engaging in bribery or extortion can result in severe reputational damage to individuals or entities involved, as well as to Mimeta as a whole. Such behavior undermines trust, integrity, and confidence in our organization and its mission.

Reporting Mechanisms:

- Mimeta encourages employees, partners, and stakeholders to report any suspected instances of bribery or extortion promptly and in accordance with established reporting mechanisms.
- Confidential whistleblower channels are available for individuals to report concerns or suspicions of bribery or extortion anonymously, without fear of retaliation.

Training and Awareness:

- Mimeta provides regular training and awareness programs to educate employees, partners, and stakeholders about the prohibition of bribery and extortion, the consequences of engaging in such activities, and the importance of ethical conduct.

Bribery and extortion undermine the values of integrity, fairness, and accountability that Mimeta stands for. We are committed to preventing, detecting, and addressing any instances

of bribery or extortion within our organization, and we hold all individuals and entities associated with us accountable for upholding these principles.

Reporting Mechanisms

Mimeta is committed to maintaining the highest standards of integrity, transparency, and accountability in all aspects of its operations. We encourage all employees, partners, and stakeholders to promptly report any suspected instances of corruption, misconduct, or unethical behavior. Mimeta has a clear anti-retaliation policy that explicitly prohibits retaliation against whistleblowers. Mimeta commits to protecting whistleblowers from adverse actions or reprisals for reporting concerns in good faith.

Clear procedures and channels have been established to facilitate the reporting of such concerns, including options for anonymous reporting if confidentiality is desired. Ensuring protection for whistleblowers against retaliation is essential to encourage reporting and create a safe environment for individuals to come forward with concerns. Here are some measures that Mimeta has implemented to safeguard whistleblowers:

Procedure for Reporting Suspected Instances of Corruption:

1. Internal Reporting:

- Employees and individuals associated with Mimeta are encouraged to report suspected instances of corruption internally through the following channels:
 - Directly to their immediate supervisor or manager.
 - To the designated compliance manager at Mimeta/ Chair of Board Mr. Pål Christensen, pc@arendalsadvokatene.no.

- Through the organization's official reporting email address:
compliance@mimeta.org.
- Through the Warnings Portal, [see link](#).
[Read the document Warning procedures.](#)

2. External Reporting:

- Individuals who prefer to report suspected instances of corruption externally or who are not comfortable using internal reporting channels may report their concerns to the following external entities:

- Relevant regulatory bodies or government agencies responsible for overseeing anti-corruption measures in Norwegian Foreign policy are the ministry that have outsourced the notifications service to the auditor EY. To get in contact, use:

<https://dh8342.customervoice360.com/uc/admin/6a9b/ospe.php?SES=a9d75207225e65f3623e7ae4ceed953&syid=6052&sid=6053&act=start>

This notification service is for all employees of the Ministry of Foreign Affairs, our foreign missions and everyone who is in contact with the Ministry and the foreign missions' grant recipients, other collaboration partners and suppliers. The service is a secure electronic notification solution and is operated by the investigation unit of the advisory and auditing company Ernst & Young AS (EY). You choose whether you want to report anonymously. If you provide your name and contact information, it enables further contact with you. It is often necessary to ask further questions about objectionable circumstances that are reported. It is possible to remain anonymous to the employer even if your contact information is known to EY's notification reception. If you choose to only provide your identity to EY, we will contact you to follow up on your notification.

- Law enforcement authorities or anti-corruption agencies with jurisdiction over the matter in Norway is Økokrim. You can get in contact by using this channel: <https://tips.politiet.no/web/>.

Anonymous Reporting Options:

1. Whistleblower Hotline:

- Mimeta maintains a confidential whistleblower hotline or reporting mechanism that allows individuals to report suspected instances of corruption anonymously if they wish. This hotline is managed by a third-party service provider to ensure confidentiality and impartiality. See at [Myvoice - Whistleblower portal \(digitaliq.no\)](#)
- Reports submitted through this channel are handled confidentially to protect the identity of the whistleblower.

2. Anonymous Reporting Form:

- Mimeta does provide an anonymous reporting form on its official website or intranet, allowing individuals to submit reports of suspected corruption without disclosing their identity. Still, the form collects relevant information about the incident, including details of the alleged misconduct and any supporting evidence. Use [Mimeta.org/notifications](https://mimeta.org/notifications). The service is provided by Myvoice/ digitalic.no. and is valid for all participants in our programs and those affected by the actions of Mimeta or the participants.

Confidentiality and Protection:

- Mimeta is committed to protecting the confidentiality and anonymity of individuals who report suspected instances of corruption. Reports submitted through internal or external channels, including anonymous reporting options, are treated with the utmost confidentiality and are investigated promptly and impartially.

- Whistleblowers who come forward with information about suspected corruption are protected against retaliation, harassment, or adverse consequences for reporting in good faith. Any form of retaliation against whistleblowers is strictly prohibited and will be subject to disciplinary action.

Conclusion:

Reporting suspected instances of corruption is essential in maintaining the integrity and accountability of Mimeta. We encourage all individuals associated with our organization to use the established procedures and channels to report any concerns they may have. By working together to identify and address corruption, we uphold our commitment to transparency, fairness, and ethical conduct. All information about our notification channels is included in contracts and communicated to our stakeholders.

Investigation and Enforcement

At Mimeta we take allegations of corruption seriously and are committed to conducting thorough and impartial investigations to address such concerns. The following process outlines the steps involved in investigating allegations of corruption and the actions taken if violations are confirmed:

1. Receipt of Allegation:
 - Allegations of corruption may be reported through internal reporting channels, whistleblower hotlines, or anonymous reporting options. Upon receipt of an allegation, the Chair of the board of Mimeta initiates the investigation process.
2. Preliminary Assessment:

- The Chair, who is a Norwegian lawyer, conducts a preliminary assessment of the allegation to determine its credibility and seriousness. This may involve gathering initial evidence, assessing the risk and impact of the alleged corruption, and identifying key individuals or entities involved.
3. Formal Investigation:
- If the allegation warrants further investigation, a formal investigation is initiated. An investigation team or committee is appointed to conduct the investigation impartially and objectively. The investigation team may include legal counsel, and external experts if necessary, and is appointed by the Chair of the Board.
4. Evidence Gathering:
- The investigation team collects and analyzes relevant evidence, including documents, electronic records, financial transactions, and interviews with witnesses and individuals involved. All evidence is handled securely and confidentially to preserve its integrity.
5. Interviews and Statements:
- Interviews are conducted with individuals identified as witnesses or subjects of the investigation. Interviewees are provided with an opportunity to provide their account of events and respond to allegations against them. Statements are documented and may be used as evidence in the investigation.
6. Analysis and Findings:
- The investigation team analyzes the evidence collected and assesses its credibility and relevance. Based on the findings of the investigation, a determination is made regarding whether corruption has occurred, the extent of the violation, and the individuals or entities responsible.

7. Disciplinary or Legal Action:

- If violations of anti-corruption policies or laws are confirmed, appropriate disciplinary or legal action is taken. Disciplinary actions may include warnings, termination of employment, or other appropriate measures based on the severity of the violation and organizational policies.
- Legal action may be pursued against individuals or entities involved in corruption, including civil lawsuits, criminal charges, restitution, or other legal remedies available under applicable laws and regulations.

8. Reporting and Documentation:

- The findings of the investigation are documented in a formal report, which includes a summary of the allegations, the investigative process, evidence collected, analysis and findings, conclusions, and recommendations for action.
- The report is presented to the Board of Mimeta, senior management, and the involved stakeholders for review and decision-making. Confidentiality is maintained throughout the reporting process to protect the integrity of the investigation and the privacy of the individuals involved.

9. Follow-up and Monitoring:

- Following the conclusion of the investigation, appropriate follow-up actions are taken to address any systemic issues identified, strengthen internal controls, and prevent future occurrences of corruption. The implementation of corrective actions is monitored to ensure effectiveness and compliance with recommendations.

Mimeta is committed to conducting investigations of corruption allegations with integrity, transparency, and diligence. By following this process and taking appropriate disciplinary or legal action when violations are confirmed, we uphold our commitment to ethical conduct, accountability, and the highest standards of integrity within our organization.

Training and Awareness

By incorporating key elements into training and awareness programs, Mimeta can more effectively communicate its commitment to preventing corruption, promoting ethical conduct, and ensuring compliance with anti-corruption policies and procedures among employees and stakeholders. The Impact Manager is responsible for the implementation of training and curriculums. As part of the learning, the anti-corruption guideline is shared and responded to by a self-assessment form from involved stakeholders.

1. Introduction to Anti-Corruption Policies and Procedures:
 - Overview of the organization's anti-corruption policies, procedures, and ethical standards.
 - Explanation of the importance of combating corruption and promoting integrity within the organization.

2. Legal and Regulatory Framework:
 - Discussion of relevant national and international laws, regulations, and standards related to anti-corruption.
 - Explanation of legal obligations and responsibilities of employees and the organization in preventing and addressing corruption.

3. Types of Corruption:
 - Identification and explanation of various forms of corruption, including bribery, kickbacks, fraud, embezzlement, nepotism, conflicts of interest, and extortion.

- Examples and case studies illustrating different types of corruption and their impact on the organization and society.
4. Consequences of Corruption:
- Discussion of the negative consequences of corruption, including financial losses, damage to reputation, erosion of trust, legal liabilities, and societal harm.
 - Understanding the broader implications of corruption on organizational culture, governance, and sustainable development.
5. Ethical Standards and Conduct:
- Explanation of the organization's code of conduct, values, and ethical principles.
 - Guidance on ethical decision-making, integrity in business practices, and maintaining professional standards of behavior.
6. Reporting Procedures:
- Detailed explanation of procedures and channels for reporting suspected instances of corruption within the organization.
 - Encouragement of reporting concerns promptly and assurances of confidentiality, protection against retaliation, and support for whistleblowers.
7. Prevention and Detection Measures:
- Training on preventive measures and internal controls to mitigate the risk of corruption, including due diligence, transparency, accountability, and oversight mechanisms.
 - Awareness of red flags and indicators of potential corruption, and the importance of vigilance in detecting and addressing suspicious activities.

8. Roles and Responsibilities:
 - Clarification of roles and responsibilities of employees, managers, supervisors, and other stakeholders in upholding anti-corruption policies and procedures.
 - Understanding the shared responsibility of all individuals in promoting a culture of integrity and accountability.

9. Case Studies and Scenarios:
 - Interactive exercises, case studies, and real-life scenarios to illustrate ethical dilemmas, decision-making processes, and practical application of anti-corruption principles.
 - Discussion and analysis of ethical challenges and best practices in addressing corruption-related issues.

10. Compliance and Enforcement:
 - Explanation of consequences for non-compliance with anti-corruption policies and procedures, including disciplinary action, legal sanctions, and reputational damage.
 - Understanding of the organization's commitment to enforcement and accountability in combating corruption.

11. Review and Assessment:
 - Evaluation of learning objectives and knowledge retention through quizzes, assessments, or surveys.
 - Feedback mechanisms for participants to provide input on the training content, format, and effectiveness.

12. Continuous Learning and Improvement:

- Commitment to providing ongoing training and refresher courses on anti-corruption policies, procedures, and ethical standards.
- Encouragement of continuous learning, dialogue, and engagement on anti-corruption topics within the organization.

Monitoring and Review

At Mimeta we are committed to ensuring compliance with our anti-corruption policy and continuously improving our efforts to prevent corruption within our organization. To achieve this, we have established comprehensive monitoring mechanisms and conduct periodic reviews to assess the effectiveness of our anti-corruption measures. Responsibility for implementation and follow-up is the Fund Manager.

1. Internal Controls and Oversight:

- We have implemented robust internal controls and oversight mechanisms to monitor compliance with our anti-corruption policy. This includes regular reviews of financial transactions, procurement processes, and other relevant activities to identify any irregularities or suspicious patterns.

2. Compliance Audits:

- We conduct regular compliance audits to assess adherence to our anti-corruption policy and identify areas for improvement. These audits are conducted by independent internal or external auditors with expertise in anti-corruption measures.

3. Risk Assessments:

- We conduct periodic risk assessments to identify potential vulnerabilities to corruption within our organization's operations. These assessments help us prioritize areas for intervention and allocate resources effectively to mitigate

corruption risks.

4. Employee Training and Awareness:

- We provide regular training and awareness programs on our anti-corruption policy, procedures, and ethical standards to ensure that employees understand their responsibilities and comply with organizational policies. These programs are evaluated for effectiveness and updated as needed.

5. Whistleblower Reporting Mechanisms:

- We maintain confidential whistleblower reporting mechanisms, such as hotlines or online portals, to encourage employees and stakeholders to report suspected instances of corruption anonymously. Reports received through these channels are promptly investigated, and appropriate action is taken.

6. Internal Reporting Channels:

- We have established clear internal reporting channels for employees to report suspected instances of corruption directly to designated compliance officers or ethics committees. Reports are handled confidentially and investigated in accordance with established procedures.

7. Periodic Reviews and Assessments:

- We conduct periodic reviews and assessments of our anti-corruption policy and measures to assess their effectiveness in preventing corruption and promoting ethical conduct. These reviews include feedback from employees, stakeholders, and external experts.

8. Board Oversight and Reporting:

- The board of directors provides oversight of our anti-corruption efforts and receives regular reports on compliance, investigations, and actions taken to

address corruption-related issues. The board ensures that adequate resources are allocated for anti-corruption measures and monitors progress toward compliance goals.

9. Continuous Improvement:

- We are committed to continuous improvement in our anti-corruption efforts through ongoing monitoring, evaluation, and adaptation of our policies and procedures. Feedback from employees, stakeholders, and external stakeholders is actively solicited to inform our efforts.

By implementing these monitoring mechanisms and conducting periodic reviews, Mimeta ensures that our anti-corruption policy remains effective in preventing corruption and upholding our commitment to integrity, transparency, and accountability.

Updating the Anti-Corruption Policy

Mimeta is committed to ensuring that our anti-corruption policy remains current, relevant, and aligned with changes in laws, regulations, and organizational needs. To achieve this, we have established mechanisms for updating the policy as follows:

1. Regular Reviews and Assessments:

- We conduct regular reviews and assessments of our anti-corruption policy to evaluate its effectiveness, identify any gaps or weaknesses, and assess compliance with applicable laws and regulations. These reviews are conducted by designated compliance officers or ethics committees and may involve input from legal counsel, internal auditors, and other relevant stakeholders.

2. Monitoring Legal and Regulatory Changes:

- We monitor changes in laws, regulations, and industry standards related to anti-corruption on an ongoing basis. This includes staying informed about new legislation, amendments to existing laws, regulatory guidance, and enforcement trends that may impact our anti-corruption efforts.
3. External Expertise and Consultation:
- We seek input and guidance from external legal experts, consultants, or industry associations with expertise in anti-corruption compliance. External experts may provide insights into emerging best practices, regulatory developments, and industry trends that inform updates to our policy.
4. Employee Feedback and Input:
- We encourage feedback and input from employees, managers, and other stakeholders regarding the effectiveness of our anti-corruption policy and any areas for improvement or enhancement. This feedback is solicited through surveys, focus groups, and other communication channels.
5. Board Oversight and Approval:
- Proposed updates to the anti-corruption policy are reviewed and approved by the board of directors or relevant oversight body. The board ensures that updates are consistent with the organization's values, mission, and strategic objectives, and comply with legal and regulatory requirements.
6. Training and Communication:
- We provide training and communication to employees and stakeholders regarding updates to the anti-corruption policy. This includes awareness programs, training sessions, and written communications to ensure that all individuals understand their responsibilities and obligations under the

updated policy.

7. Documentation and Record-Keeping:

- All updates to the anti-corruption policy are documented and maintained in a centralized repository. This includes records of policy reviews, revisions, approvals, and communications regarding updates. Documentation ensures transparency, accountability, and compliance with record-keeping requirements.

8. Implementation and Monitoring:

- Updated provisions of the anti-corruption policy are implemented across the organization in a timely manner. Compliance with the updated policy is monitored through regular assessments, audits, and internal controls to ensure effective implementation and adherence.

By implementing these mechanisms for updating the anti-corruption policy, [Organization Name] ensures that our policies and procedures remain robust, responsive to changes in the regulatory environment, and aligned with our commitment to ethical conduct and integrity.

Communication and Integration of the Anti-Corruption Policy

At Mimeta we recognize the importance of effectively communicating our anti-corruption policy to all relevant stakeholders and integrating it into our organizational culture and operations. To achieve this, we have developed a detailed plan encompassing the following strategies:

1. Stakeholder Identification:

- Identify all relevant stakeholders within the organization, including employees at all levels, managers, executives, board members, partners, contractors, vendors, and other external stakeholders.
2. Communication Channels:
- Utilize multiple communication channels to reach different stakeholder groups effectively. This may include email communications, intranet postings, employee newsletters, staff meetings, training sessions, workshops, and dedicated anti-corruption awareness campaigns.
3. Clear Communication Strategy:
- Develop a clear and concise communication strategy outlining the key messages, objectives, and methods for communicating the anti-corruption policy to different stakeholder groups. Tailor the messaging to resonate with the specific needs and interests of each audience.
4. Leadership Endorsement:
- Secure endorsement and support for the anti-corruption policy from senior leadership, including the board of directors, executives, and senior management. Leaders should actively champion the policy and demonstrate their commitment to its implementation and enforcement.
5. Training and Education:
- Provide comprehensive training and education programs on the anti-corruption policy to all employees and relevant stakeholders. This includes orientation sessions for new hires, regular refresher courses, specialized training for high-risk roles, and targeted workshops for managers and executives.

6. Cultural Integration:

- Embed the principles of the anti-corruption policy into the organization's culture by emphasizing the importance of integrity, transparency, and ethical conduct in all aspects of operations. Encourage open dialogue, feedback, and discussions about ethical dilemmas and compliance issues.

7. Policy Documentation and Accessibility:

- Ensure that the anti-corruption policy is documented in a clear, accessible, and user-friendly format. Make the policy readily available to all stakeholders through digital platforms, intranet portals, employee handbooks, and other relevant channels.

8. Accountability Mechanisms:

- Establish accountability mechanisms to monitor compliance with the anti-corruption policy and hold individuals accountable for their actions. This may include performance evaluations, adherence to ethical standards in job responsibilities, and consequences for policy violations.

9. Integration into Operations:

- Integrate the anti-corruption policy into day-to-day operations, processes, and decision-making. Incorporate anti-corruption considerations into procurement procedures, vendor management, financial transactions, contract negotiations, and other relevant activities.

10. Continuous Communication and Feedback:

- Foster a culture of continuous communication and feedback regarding the anti-corruption policy. Encourage stakeholders to raise questions, seek clarification, and provide input on policy implementation and effectiveness.

11. Monitoring and Evaluation:

- Regularly monitor and evaluate the effectiveness of communication efforts and the integration of the anti-corruption policy into the organization's culture and operations. Solicit feedback from stakeholders and adjust communication strategies as needed to improve effectiveness.

12. Recognition and Incentives:

- Recognize and reward individuals and teams that demonstrate exemplary adherence to the anti-corruption policy and promote a culture of integrity and ethical conduct. Provide incentives for ethical behavior and compliance with anti-corruption standards.

By implementing these activities, Mimeta ensures that the anti-corruption policy is effectively communicated to all relevant stakeholders and integrated into the organization's culture and operations, fostering a commitment to integrity, transparency, and ethical conduct.

Reiterating Commitment to Fighting Corruption and Promoting Ethical Behavior

At Mimeta we reaffirm our unwavering commitment to fighting corruption and promoting ethical behavior in all aspects of our operations. We recognize that corruption undermines trust, integrity, and accountability, and poses significant risks to our organization's reputation, mission, and goals. Therefore, compliance with our anti-corruption policy is essential for achieving our mission of a commitment to compliance, pro-activity, and an orientation towards continual learning and fulfilling our goals of giving people their right to free creative expression.

By upholding the principles outlined in our anti-corruption policy, we demonstrate our dedication to integrity, transparency, and responsible business practices. We hold ourselves and all stakeholders accountable for adhering to the highest ethical standards and conducting ourselves with integrity in all interactions and transactions.

We believe that fostering a culture of integrity and ethical behavior is fundamental to our success and sustainability. Through ongoing communication, training, and integration of anti-corruption measures into our organizational culture and operations, we strive to create an environment where corruption has no place and where every individual is empowered to act with honesty, fairness, and respect.

Together, we stand united in our commitment to fighting corruption, promoting ethical behavior, and upholding the values that define Mimeta. Compliance with our anti-corruption policy is not only a legal and regulatory obligation but also a moral imperative that guides us in achieving our vision of [insert vision statement] and making a positive impact in the communities we serve.

Thank you for your dedication to upholding these principles and for your continued support in advancing our commitment to compliance, pro-activity, and an orientation towards continual learning.

Mimeta's commitment to ethical conduct is further detailed in:

1. Anti-Corruption Guidelines
2. Code of Conduct
3. Gender Guidelines
4. Guidelines for Eligibility

5. Warning procedures
6. Financial Handbook
7. Guidelines for Risk Management
8. Ethical Guidelines.
9. Handbook for Internal Control of HES