

Anti-Fraud & Anti-Corruption Policy

Purpose and Commitment

At CSA, we hold integrity, transparency, and accountability as core values. This policy reinforces our zero-tolerance approach to fraud, bribery, and corruption. Our aim is to protect our people, our resources, and our reputation by preventing and addressing any dishonest or unethical behavior across our operations.

Scope

This policy applies to everyone connected to CSA — employees, board members, interns, consultants, volunteers, partners, contractors, donors, and suppliers. It covers all funds, resources, and activities, whether managed directly by CSA or by third parties on our behalf.

Our Standards

Fraud, bribery, and corruption take many forms. For clarity:

- **Fraud:** Any act of deception intended to secure an unfair or unlawful gain.
- **Bribery:** Offering, giving, receiving, or soliciting anything of value to improperly influence decisions or actions.
- **Corruption:** Abuse of entrusted power for personal benefit, covering acts like embezzlement, nepotism, kickbacks, collusion, and money laundering.

CSA strictly prohibits:

- Offering or accepting bribes, facilitation payments, or kickbacks.
- Misusing position or resources for personal gain.
- Manipulating records or accounts to conceal wrongdoing.

CSA will not tolerate these actions from its employees, partners, or any affiliates. Violations may result in disciplinary action, termination of contracts, legal proceedings, and recovery of losses.

Responsibilities

All individuals covered by this policy have a duty to act with integrity and report concerns promptly. Managers must foster a culture of honesty and ensure compliance within their teams.

The Compliance Team oversees the enforcement of this policy and reviews it regularly to ensure it remains effective and aligned with best practices.

Reporting and Response

If you suspect fraud or corruption:

1. Report it immediately to the Compliance Officer or Director.
2. CSA guarantees confidentiality and protection for those raising genuine concerns.
3. Retaliation against whistleblowers is prohibited and will lead to disciplinary action.

All reports will be investigated fairly, and cases of criminal behavior will be referred to law enforcement where appropriate.

External Partners

Partners and contractors must adhere to CSA's anti-corruption standards and may be asked to provide evidence of their own controls. Breaches by partners will lead to review and possible termination of agreements.

Monitoring and Review

CSA regularly monitors its controls to prevent fraud and corruption and reports annually on incidents and actions taken. This policy is reviewed at least annually to reflect evolving risks, regulations, and best practices.