



Anti-Corruption Policy

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1. APPLICATION

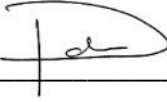
This policy applies to all paid, contracted and volunteering staff of the Sucon Consultancy Ltd (from here on referred to as 'Sucon'. This policy also applies to all Sucon associates, subcontractors and freelancers. This policy also extends to all business extensions of Sucon.

2 EFFECTIVE DATE: 30/11/2023

The Anti-Corruption Policy applies to all Sucon relevant operations from the effective date stipulated above. From the date stipulated above all previous Anti-Corruption Policy and practices are repealed.

3 POLICY IMPLEMENTATION, APPROVAL, MONITOR AND REVIEW

The Central Administration and the responsible officer(s) of Sucon via the authority of the President, Vice President and Operations Manager are liable for the management and implementation of the Anti-Corruption Policy and ensuring that its provisions and records management are applied and adhered to. This includes the establishment of relevant record-keeping systems.

APPROVAL AND REVIEW	DETAILS
Policy Author	Eric Clem Groves, Vice President
Council Approval	 Lefaotogi Paletasala Faolotoi President
Next Review Date	November 2026

4 PURPOSE AND DEFINITION

It is Sucon's policy to conduct all of its business in an honest and ethical manner. Sucon takes a zero-tolerance approach to bribery and corruption and is committed to acting professionally, fairly and with integrity in all its business dealings and relationships. It is the goal of Sucon to avoid acts which might reflect adversely upon the integrity and reputation of the Company. Individuals involved in corrupt activity may be fined or sentenced to imprisonment. Further, if Sucon or any of its employees or associated persons (e.g. contractors, agents or subsidiaries) is found to have taken part in corruption, Sucon could face an unlimited fine, and it could face serious damage to its reputation both in the public markets and in the countries in which it operates.

Sucon therefore takes its legal responsibilities very seriously. Sucon is committed to upholding all laws relevant to countering bribery and corruption in each of the jurisdictions in which it operates. As the anti-corruption laws of Samoa, American Samoa, New Zealand and the South Pacific region have extraterritorial application, Sucon, its employees and associated persons will be bound by the most stringent requirements of these laws in respect of its conduct in all jurisdictions they operate, even if such conduct would otherwise be permitted by the local law

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of a particular jurisdiction.

The purpose of this Policy is to:

- a) set out the responsibilities of Sucon, and all individuals who work for Sucon, in observing and upholding the Company's position on bribery and corruption; and
- b) provide information and guidance to those individuals working for Sucon on how to recognise and deal with bribery and corruption issues.

In this Policy, '**third party**' means any individual or organisation with whom you may come into contact during your work for Sucon, and includes actual and potential customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisors, representatives and officials, politicians and political parties.

4.1 Forms of Corruption

Below are listed forms of corruption recognised by Sucon:

a) Bribe

A bribe is an inducement or reward offered, promised or provided to gain any commercial, contractual, regulatory business or personal advantage.

b) Collusion

A collusion is a secret or illegal cooperation or conspiracy in order to deceive others.

c) Inducement

An inducement is something which helps to bring about an action or desired result.

d) Advantage

A business advantage means that Sucon is placed in a better position (financially, economically, or reputationally, or in any other way which is beneficial) either than its competitors or than it would otherwise have been had the bribery or corruption not taken place.

e) Extortion

Extortion means to directly or indirectly demand or accept a bribe, facilitation payment or kickback.

f) Kickbacks

Kickbacks are payment of any portion of a contract made to employees of another contracting party or the utilisation of other techniques, such as subcontracts, purchase orders or consulting agreements, to channel payment to public officials, political parties, party officials or political candidates, to employees of another contracting party, or their relatives or business associates.

5 LEGISLATIVE FRAMEWORK

This policy gets its legislative authority through the following legislations:

- a) [Police Powers Act 2007](#)
- b) [Labor and Employment Relations Act 2013](#)
- c) [Ministry of Police and Corrections Act 2009](#)

For non-compliance with this policy conducted or found outside of the scope and location of

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Samoa, the equivalent legislation of the respective host nation shall be adopted if the suspect cannot be brought back to the headquarters in Samoa.

6 SUCON ANTI-CORRUPTION PRINCIPLES

The Sucon recognises that the Anti-Corruption Policy serves both the public good, in line with the Council's commitment to social responsibility, and the Sucon interests in maximising the potential impact of our services. Sucon's Anti-Corruption Principles are as follows:



Transparency

As a company, we are mandated to be transparent and non-biased with our decisions and the administration of our funding, assets, and human resources.



Accountability

We must hold ourselves accountable for our actions. In the same respect, we hold our partners and stakeholders accountable for ensuring that we all reflect the values of our organisation and our donors.

7 ANTI-CORRUPTION STANDARDS

It is prohibited for Sucon or its directors, officers, employees, consultants or contractors to:

- (a) give, promise to give, or offer, a payment, gift or hospitality to a third party or otherwise engage in or permit a bribery offence to occur, with the expectation or hope that an advantage in business will be received, or to reward a business advantage already given.
- (b) give, promise to give, or offer, a payment, gift or hospitality to a third party to "facilitate" or expedite a routine procedure.
- (c) accept a payment, gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by the Company in return.
- (d) threaten or retaliate against another employee or worker who has refused to commit a bribery offence or who has raised concerns under this Policy or Sucon's Whistle Blowing Policy.
- (e) engage in any activity that might lead to a breach of this Policy.

Non-compliance with the Policy may result in criminal or civil penalties which will vary according to the offence. An employee acting in contravention of the Policy will also face disciplinary action up to and including summary dismissal.

8 GIFTS, HOSPITALITY AND PACIFIC TRADITION OF GIVING

This Policy does not prohibit normal and appropriate hospitality to or from third parties. However, gifts, hospitality and alofaaga (Samoan and Pacific tradition of giving) must be accepted or respectfully rejected based on the following guidelines:

- a) Sucon has a zero-cash tolerance. No cash must be accepted under any circumstances in physical or electronic form regardless of how minimum the value may be.
- b) Cash in the form of alofaaga or a traditional ceremonial greeting or farewell must be verbally and respectfully rejected in the traditional form of speech quoting this policy. This is to be followed up with a formal written apology explaining why the traditional gift cannot be accepted.
- c) In the scenario that a public verbal and formal traditionally delivered rejection of the gift is not appropriate due to traditional or religious protocol deeming it disrespectful, the receipt funds must be given to Sucon Community Service charities. 100% of the funds must be given to charity, publicized for transparency with acknowledgement of the source of the funds.
- d) Alcohol and gift, hospitality item, service or package must be below the value of SAT \$500. If exceeding the value limit, the alcohol and gift must be respectfully declined
- e) All gifts must be reported to the Operations Manager for reviewing, recording and registration to safeguard Sucon.

8.1 Community Service and Charity Guideline

Sucon is committed to making a positive difference in the communities in which they operate. As part of this commitment, Sucon will consider requests from governments and local organisations to contribute to local cultural activities or contribute to the development of or to provide goods and services to local infrastructure near its mineral projects.

- a) Requests must be carefully considered to ensure that the contributions made will be used for the intended lawful purposes.
- b) No charitable contribution, sponsorship or similar contribution shall be given unless it has been pre-approved by the President.

9 RED FLAGS AND CHARACTERISTICS OF CORRUPTION

The following is a list of red flags that may indicate the possible existence of corrupt practices and should be kept in mind by all those subject to this Policy:

- a) Use of an agent with a poor reputation or with links to a foreign government.
- b) Unusually large commission payments or commission payments where the agent does not appear to have provided significant services.
- c) Cash payments, or payments made without a paper trail or without compliance with normal internal controls.
- d) Unusual bonuses to foreign personnel for which there is little supporting documentation.
- e) Payments to be made through third-party countries or to offshore accounts.
- f) Private meetings are requested by public contractors or companies hoping to tender for contracts.
- g) Gifts and Traditional Hospitality which were deemed not culturally or religiously appropriate to reject have not been publically donated to charity publicizing the

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- amount and source of funds, items or service.
- h) Not following Sucon's policies or procedures
- i) Fast-tracking or abusing the decision-making process.
- j) Unexplained preferences for certain sub-contractors.
- k) Invoices rendered or paid in excess of contractual amounts.

This list is not exhaustive and you should be alert to other indicators that may raise a suspicion of corrupt activity

10 ASSOCIATED ENTITIES

It is a violation of the Policy to make any corrupt payments through any subsidiaries, agents, intermediaries, business partners, contractors or suppliers (individuals or organisations) of Sucon ("Associated Entities") or to make any payment to a third party where there is any reason to believe that all or a portion of the payment will go towards a bribe. The relationship with agents and other intermediaries must be fully documented using the Company's standard terms and conditions for appointment, which shall include compliance with the Policy and prohibit Associated Entities from making or receiving any bribes on the Company's behalf. Compensation paid to Associated Entities must be appropriate and justifiable and for legitimate services rendered. Associated Entities are required to keep proper books and records available for inspection by the Company, its auditors and/or investigating authorities.

11 PREVENTIVE AND CONTROL MEASURES

Sucon will be required to develop, implement, monitor and maintain a system of internal controls to facilitate compliance with this Policy, as well as to foster a culture of integrity and maintain high ethical standards throughout the Company. This includes but is not limited to the following:

- a) Sucon must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties, for a period of 6 years.
- b) All transactions must be executed in accordance with management's general or specific authorization. Transactions must be recorded as necessary to permit preparation of financial statements in conformity with International Financial Reporting Standards, for a period of 6 years.
- c) All partners of the Sucon should have in place internal controls and procedures that fit these criteria and enhance compliance with this Policy. Sucon will maintain available for inspection accurate books and records that fairly document all financial transactions, risk assessments and due diligence.
- d) The management, officers, employees, consultants and contractors of Sucon must seek approval for any gifts given or received and record them in accordance with this policy.
- e) All expenses incurred to third parties relating to hospitality, gifts or expenses must be submitted in accordance with the relevant Sucon group company policies and the reason for the expenditure must be specifically recorded.
- f) All accounts, invoices, memoranda and other documents and records relating to dealings with third parties should be prepared and maintained with strict accuracy and completeness. No accounts or cash funds may be kept "off-book" to facilitate or conceal improper payments. The use of false documents and invoices is prohibited, as is the making of inadequate, ambiguous or deceptive bookkeeping entries and any other accounting procedure, technique or device that would hide or otherwise disguise

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illegal payments.

- g) To ensure the effectiveness of internal controls, business and finance personnel of the Company will review transactions and expense/payment request

12 REPORTING PROCESS AND PROCEDURES

All directors, officers, employees, consultants and contractors must adhere to Sucon's commitment to conduct its business and affairs lawfully and ethically. All directors, officers, employees, consultants and contractors are encouraged to raise any queries with the Operations Manager, Vice President or President. In addition, any director, officer, employee, consultant and contractor of Sucon who becomes aware of any instance where Sucon receives a solicitation to engage in any act prohibited by this Policy, or who becomes aware of any information suggesting that a violation of this Policy has occurred or is about to occur is required to report it to the Operations Manager, Vice President or President.

Persons who refuse to engage in or permit a bribery offence, or who raise legal or ethical concerns or report another's wrongdoing, are sometimes worried about possible repercussions. Sucon aims to encourage openness and will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken. No directors, managers, officers, employees, consultants or contractors of Sucon will suffer demotion, penalty, or other adverse consequences for refusing to engage in or permit a bribery offence or for raising concerns or for reporting possible wrongdoing, even if it may result in the Company losing business or otherwise suffering a disadvantage.

12.1 Investigation and Documentation Process and Procedures:

Any report of solicitations to engage in a prohibited act or possible violation of the Policy will be investigated initially by the Operations Manager. Where the matter is deemed potentially serious it will be promptly reported to the Vice President, the Chair of the Audit Committee, and where appropriate, to the Chairman of the Board, and the following procedure will be followed:

- a) The report will be recorded and an investigative file established. In the case of an oral report, the party receiving the report is also to prepare a written summary.
- b) The Chairman of the Audit Committee will promptly commission the conduct of an investigation. The investigation must document all relevant facts, including persons involved, times and dates. The Vice President or the Chairman of the Audit Committee shall advise the President's Council of the existence of an investigation.
- c) The identity of a person filing a report will be treated as confidential to the extent possible, and only revealed on a need-to-know basis or as required by law or court order.
- d) On completion of the investigation, a written investigative report will be provided by the persons employed to conduct the investigation to the Vice President and the Chairman of the Audit Committee. If the investigation has documented unlawful, violation or other questionable conduct, the Chief Executive Officer or the Chairman of the Audit Committee will advise the President Council of the matter.
- e) If any unlawful, violation or other questionable conduct is discovered, the Vice President shall cause to be taken such remedial action as the President's Council deems appropriate under the circumstances to achieve compliance with the Policy and applicable law and to otherwise remedy any unlawful, violation or other questionable conduct. The persons employed to conduct the investigation shall prepare, or cause to

be prepared, a written summary of the remedial action taken.

- f) In each case, the written investigative report (or summary of any oral report), and a written summary of the remedial action taken in response to the investigative report shall be retained along with the original report by or under the authority of the Chairman of the Audit Committee.
- g) In the scenario where the case is against the Vice President, the report must be taken up with the President. If the case may be against the President, the report must be taken up by the Legal Counsel.

12.2 Formal Complaint Process and Procedure

If the Complainant intends to deal with the matter formally, or if the mediation pursued under the informal mechanism has failed, the case officer must inform the Complainant that he or she is entitled to lodge the same complaint to the Police or other law enforcement agency.

12.3 Risk Assessment

Standard business risk assessments will be conducted on an annual basis to determine the level of controls necessary for a particular aspect of the Company's operations, including in relation to procurement and tender processes. Risk assessments should give consideration to:

- a) Country risk, which includes an assessment of the overall risks of corruption and bribery associated with a particular jurisdiction;
- b) Transactional risks, which includes an assessment of the risks associated with a business transaction undertaken by the Company or its Associated Entities;
- c) Business opportunity risks, which includes the risk that pursuing or obtaining business opportunities may result in acts of bribery or corruption; and
- d) Business partnership risks, which includes risks deriving from relationships with or partnerships with other Associated Entities.

Specific policies and procedures will be adapted and implemented to proportionately address the risks identified above as they arise.

12.4 Due Diligence

Sucon must maintain and conduct appropriate due diligence to inform risk assessments and ensure compliance with the Policy. While the list is not exhaustive, and warning signs will vary by the nature of the transaction, expense/payment request, geographical market or business line, common warning signs that should be considered as part of any due diligence include:

- a) that an Associated Entity has current business, family or some other close personal relationship with a customer or government official, has recently been a customer or government official or is qualified only on the basis of his influence over a customer or government official;
- b) a customer or government official recommends or insists on the use of a certain business partner or Associated Entity;
- c) an Associated Entity refuses to agree to anti-corruption contractual terms, uses a shell company or other unorthodox corporate structure, insists on unusual or suspicious contracting procedures, refuses to divulge the identity of its owners, or requests that its agreement be backdated or altered in some way to falsify information;
- d) an Associated Entity has a poor reputation or has faced allegations of bribes, kickbacks,

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- fraud or other wrongdoing or has poor or non-existent third-party references;
- e) an Associated Entity does not have an office, staff or qualifications adequate to perform the required services; or
 - f) an expense/payment request by an Associated Entity is unusual, is not supported by adequate documentation, is unusually large or disproportionate to products to be acquired, does not match the terms of a governing agreement, involves the use of cash or an off-the-books account, is in a jurisdiction outside the country in which services are provided or to be provided, or is in a form not in accordance with local laws.

12.5 Non-Compliance

Failure to comply with this Policy may result in severe consequences, which could include internal disciplinary action or termination of employment or consulting arrangements without notice in alignment with the Misconduct Process and Procedures' in the Human Resources Policy. Violation of this Policy may also constitute a criminal offence under Samoan, American Samoa, and New Zealand laws dependent on where the project is stationed. If it appears in the opinion of the President's Council that any director, officer, employee, consultant or contractor of Sucon may have violated such laws, then Sucon may refer the matter to the appropriate regulatory authorities, which could lead to civil or criminal penalties for Sucon and/or the responsible person.

12.6 Appeal Process

Verdicts that are believed to be unfair by the Administration can be challenged via writing to the Council. Verdicts believed to be unfair by the Council must be challenged in writing to the Legal Counsellor as stipulated in the 'Misconduct Process and Procedures'

12.7 Whistle Blower Protection and Retaliation Prevention

It is the responsibility of all Sucon staff, Council, and affiliating members to protect the identity, security, and employment of the whistle-blower to prevent confrontation and retaliation from the alleged suspect and violator. Sucon staff, Council and affiliating members found to have leaked the identity of the whistle-blower are subject to suspension or termination by the Council or Administration depending on the level and severity of the case. Sucon staff, Council and affiliating members found to have participated directly or indirectly in retaliation are subject to suspension or termination by the Council or Administration depending on the level and severity of the case.

Whistle-blowers who are found to have falsified claims in an attempt for defamation are also subject to suspension or termination by the Council or Administration depending on the level and the severity of the case.

13. POLICY FEEDBACK

All Sucon employees and students may provide feedback about this document by emailing info@sucon.ws

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