IFDC Anti-Bribery and Anti-Corruption Policy

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Responsible: Compliance

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Modification History

Date	Version #	Comments on additions, if any
June 7, 2021	Initial Version	
October 27, 2025	Version 1	
July 9, 2026	Version 2	

1 Introduction

The International Fertilizer Development Center (IFDC) is committed to conducting business in accordance with the highest ethical standards and prohibits all forms of bribery and corruption. This Anti-Bribery and Anti-Corruption Policy prohibits bribery of government officials, private sector actors and individuals, as well as other corrupt practices including kickbacks, facilitation payments, conflict of interest, fraud, improper influence and the offering, promising, authorizing, soliciting or providing anything of value to any customer, business partner, vendor, or other third party to induce or reward the improper performance of an activity connected with IFDC. Either a violation of this policy or IFDC's Code of Business Ethics and Conduct could result in disciplinary action, including, but not limited to, termination of employment. It is therefore vital that this policy is clearly understood and complied with by all employees and third parties acting on behalf of IFDC. In case of any questions about this policy or applicable anti-bribery anti-corruption laws in general, contact the IFDC's Compliance or Legal Department at IFDC Headquarters.

2 Purpose, Scope, and Awareness Campaigns including Annual Compliance Confirmation

This policy is intended to outline IFDC's risks related to bribery and corruption, to highlight the responsibilities of employees and, where applicable, third parties acting on behalf of IFDC under relevant anti-corruption laws, donor requirements, and IFDC policies, and to provide employees with the tools and support necessary to identify and combat those anti-corruption risks.

This policy also supports compliance with donor requirements relating to fraud prevention, anti-corruption controls, ethical conduct, reporting obligations, and the prevention of ineligible expenditures.

IFDC conducts quarterly anti-bribery and corruption awareness sessions to teach all employees how to identify, prevent, detect, and report bribery, corruption, fraud, conflict of interest and other forms of misconduct. All new employees are required to sign IFDC's Code of Conduct Policy as part of the onboarding process to promote awareness of IFDC's anti-bribery and corruption policy prior to their start of employment.

IFDC shall conduct periodic anti-bribery and corruption risk assessments to identify, evaluate, and mitigate corruption risks associated with countries, projects, partners, procurement activities, and donor-funded programs.

Annually, compliance confirmation will be transmitted to all existing employees.

Selected suppliers, implementing partners and grantees may be required to annually certify compliance with anti-bribery and anti-corruption requirements.

Employees, contractors, consultants, suppliers, implementing partners, and grantees are expected to conduct activities in a manner that prevents bribery, corruption, fraud, conflicts of interest, ineligible expenditures and to report suspected violations through the established reporting channels.

Records related to anti-bribery and corruption due diligence, approvals, investigations, training, gifts, donations, and reporting shall be retained in accordance with IFDC's records of retention policy and donor requirements, but not less than seven years.

3 Risks and Consequences of Non-Compliance, including Confidentiality

A violation of this policy or IFDC's Code of Business Ethics and Conduct may result in disciplinary actions, up to and including termination of employment, contracts, partnership, or other relationships with IFDC. Depending on the nature of violation, IFDC may also refer matters to the appropriate authorities and pursue recovery of losses or other remedies available under applicable laws, donor requirements, and contractual agreements. The prohibition against bribery and corruption is incorporated into the IFDC Code of Business Ethics and Conduct.

Confidentiality: Employees involved in investigations are prohibited from communicating information to any person outside IFDC or using such information for private or personal advantage. These obligations shall not cease upon separation from or the completion of an assignment with IFDC. Internal Audit, Compliance, and management shall treat all information received as confidential. Any employee who becomes aware of or suspects bribery, corruption, fraud, conflict of interest, or other misconduct shall immediately report the observation on EthicsPoint or other approved reporting channels and should not attempt to personally conduct interviews or investigative activities. Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important to avoid damaging the reputations of people suspected but subsequently found innocent of wrongful conduct and to protect IFDC from potential civil liability.

4 Range of Application including Costs, Stakeholders, Suppliers, and Donors

Ineligible cost prevention: All IFDC staff and consultants must ensure that costs do not include payments to unauthorized third parties. A zero-tolerance policy toward all types of bribery, i.e., financial or "in kind" is prohibited. This includes "qui quo pro" arrangements, where a favorable decision toward supplier or implementing partner triggers a promise of a reciprocal payment.

Anti-corruption control evidence: Project teams must maintain records to demonstrate measures that have been taken to prevent bribery, if applicable. At a minimum, an EthicsPoint case should be filed that records the incident, staff, or suppliers involved; a description of the attempted bribery; and what the project team/compliance director did to prevent fraudulent action.

IFDC expects all employees, officers, directors, and third parties working on its behalf to refrain from engaging in any form of bribery or corruption, regardless of nationality or location. Employees of IFDC must abide by all applicable anti-bribery and corruption laws, including the local laws in every country in which IFDC does business (for example, federal, regional, provincial, and state laws). Every country where IFDC operates prohibits bribery and corruption. These laws prohibit both the bribery of government officials and private sector (commercial) bribery. IFDC has included the following stakeholders in our anti-bribery and anti-corruption process: The Board of Directors and Audit/Risk Committee receive quarterly updates from the Compliance Department regarding significant anti-bribery and corruption matters. Investigation updates may also be provided to the Global Management Team as appropriate.

Suppliers' contracts must include anti-bribery and corruption clauses; IFDC shall comply with applicable donor reporting requirements relating to suspected or confirmed incidents of fraud, bribery, corruption, and other misconduct.

In line with donor requirements, IFDC applies anti-bribery and anti-corruption safeguards in supplier and grantee selection. This includes mandatory due diligence, exclusion of entities involved in fraud or corruption, and verification that no ineligible costs are charged to donor funds.

Employees, suppliers, contractors, implementing partners, and other third parties acting on behalf of IFDC are expected to conduct activities in a manner consistent with applicable anti-bribery and corruption requirements and to report suspected violations through established reporting channels.

5 Anti-Bribery and Corruption Laws

IFDC's Compliance Department shall maintain a repository of applicable anti-bribery and anti-corruption laws for countries in which IFDC operates. Information regarding country specific bribery and corruption risk may be maintained within the repository. Updates on country-specific bribery risks are available with the IFDC's Compliance Department.

Public corruption analysis with reference to public laws has been uploaded to a shared repository folder.

5.1 Definitions

Fraud: Any intentional act or omission involving the use of false, incorrect, or incomplete statements or documents, the non-disclosure of information in violation of a specific obligation, or the misuse of funds or assets, resulting in misappropriation, wrongful retention, or unlawful diversion of funds or resources, including conduct affecting the financial interest of donors.

Bribery: The offering, promising, giving, requesting, soliciting, agreeing to receive, or accepting, directly or indirectly, any financial or other advantage, gift, reward, commission, favor, or benefit intended to influence improperly the actions, decisions or conduct of any person in the performance of their duties or functions.

Corruption: The abuse of entrusted power, authority, position, or resources for private gain or other improper advantage. Corruption may include bribery, kickbacks, fraud, embezzlement, extortion, facilitation payments, conflict of interest, nepotism, favoritism, abuse of office, collusive, coercive, or obstructive practices, and other acts intended to improperly influence decisions or secure an undue benefit.

Ineligible expenditure: Any cost, expense, commitment, payments, asset acquisition, or use of funds charged to a donor-funded award that does not comply with applicable laws, regulations, donor requirements, contractual obligations, and anti-corruption obligations, i.e., eradication of fraud from all IFDC programs, approved budgets, procurement rules, or eligibility criteria, and is therefore not reimbursable by or chargeable to the donor. Such expenditures may be subject to disallowance, recovery, repayment, or other corrective action.

Reporting duty: The obligation of all employees, officers, directors, consultants, contractors, volunteers, implementing partners, suppliers, and other associated persons to promptly report any actual, suspected, attempted, or potential fraud, corruption, bribery, misconduct, conflict of interest, ineligible expenditure, or violation of applicable laws, donor requirements, or organizational policies through designated reporting channels. Failure to report known or suspected misconduct may violate this policy.

Escalation: The timely referral of actual, suspected, attempted, or potential fraud, corruption, bribery, misconduct, conflict of interest, ineligible expenditure, control failure, legal violations, or other significant compliance concerns to the appropriate level of management, compliance, ethics, legal, internal audit, investigation, donor, or regulatory authority for review, decision-making, investigation, mitigation, or corrective action.

6 Forms of Bribery

6.1 Government Bribery

IFDC and its employees are prohibited from giving, promising, offering, or authorizing payment of anything of value to any government official, public official, or employee of a state-owned or state-controlled entity to obtain or retain business, to secure some other improper advantage, or to improperly influence a government official's actions. Additionally, IFDC employees must also avoid improper interactions with government officials.

6.2 Commercial Bribery

In addition to the prohibitions of bribing government officials discussed above, IFDC prohibits employees from offering or providing corrupt payments and other advantages to or accepting such payments or advantages from private (non-government) persons and entities. Such payments constitute commercial bribery and are often called kickbacks.

6.3 Facilitation Payments

IFDC's prohibition on bribery applies to all improper payments regardless of size or purpose, including facilitating (or expediting) payments. Facilitating payments refers to small payments to government officials to expedite or facilitate non-discretionary actions or services, such as obtaining an ordinary license or business permit, processing government papers such as visas, customs clearance, providing telephone, power or water service, or loading or unloading of cargo.

7 Providing Items of Value to Government Officials

7.1 Gifts, Meals, Travel, and Entertainment (GMTE)

It is never permissible to provide gifts, meals, travel, or entertainment to anyone (government officials or commercial partners) in exchange for any improper favor or benefit. In addition, gifts of cash or cash equivalents, such as gift cards, are never permissible. Prior approval via the Global Management Team is required before providing GMTE to a government official or entity. Any GMTE provided must be reasonable, proportionate, infrequent, and related to a legitimate business purpose.

Value	Requirement
<$50	Supervisor approval
$50-$250	Compliance approval
>$250	Executive approval
Government official	Compliance approval always needed

7.2 Donations

It is never permissible to provide a donation to improperly influence a government official or in exchange for any improper favor or benefit.

It may, however, be permissible to make donations directly to a government agency (rather than to an individual government official) as part of a charitable effort.

Prior approval via IFDC President and CEO is required before making such a donation. Donations must be accurately documented and supported by appropriate records.

High-risk suppliers, consultants, implementing partners, and grantees may be required to complete anti-bribery and corruption training as a condition of engagement.

7.3 Hiring or Engaging Government Officials

It is never permissible to hire or engage a government official, or his or her immediate family members, to improperly influence the official, or in exchange for any improper favor or benefit. Note that before hiring a government official (or relative thereof), IFDC associates must first receive approval from the President and CEO. Any actual, potential, or perceived conflict of interest from such engagement must be disclosed and reviewed before approval is granted.

8 Third-Party Management

8.1 Applicability to Third Parties

Third-party agents, consultants, distributors, or any other third-party representatives acting for or on behalf of IFDC (collectively, "third parties") are prohibited from making corrupt payments on IFDC's behalf. This prohibition also applies to subcontractors hired by third parties to perform work on IFDC's behalf. Third parties engaged by IFDC are expected to comply with applicable anti-bribery and corruption laws, donor requirements, and IFDC policies throughout the duration of their engagement.

All payments made to third parties, including commissions, compensation, and reimbursements, must be customary and reasonable in relation to the services provided and accurately documented in IFDC's books and records.

8.2 Due Diligence

All agreements with third parties that interact with government entities or officials must be memorialized in writing and include appropriate Anti-Bribery language. IFDC's Contract Management shall determine the appropriate contractual language.

Once a third-party agent or consultant has been retained by IFDC, the third party's activities and expenses must be monitored by the relevant IFDC employee to ensure continued compliance with the applicable anti-corruption laws and IFDC policies.

Due diligence is an ongoing process. IFDC may apply appropriate monitoring, reporting, and anti-corruption safeguards throughout the duration of its relationship with suppliers, contractors, consultants, implementing partners, grantees, and other third parties.

Due diligence minimum requirements are:

- Sanctions screening
- Beneficial ownership verification
- Politically exposed person (PEP) checks
- Adverse media review
- Conflict-of-interest review
- Reference checks
- Re-screening annually for high-risk partners

Contracts and agreements with suppliers, contractors, consultants, implementing partners, and grantees should contain appropriate anti-bribery and anti-corruption provisions, including reporting obligations, audit rights, and cooperation requirements where applicable.

8.3 Anti-Corruption Safeguards in Supplier and Grantee Selection

IFDC shall apply appropriate anti-bribery and anti-corruption safeguards during the selection of award, and management of suppliers, contractors, consultants, implementing partners, and grantees.

Such safeguards may include:

- Conflict of interest declarations by individuals involved in selection processes.
- Integrity and due diligence reviews where appropriate.
- Sanctions, debarment, and exclusion list screening.
- Documentation of evaluation and award decisions.
- Inclusion of anti-bribery and corruption provisions in contracts and agreements.
- Rights of audit, inspection, and access to relevant records

8.4 Prevention of Ineligible Expenditure

IFDC employees and third parties involved in project implementation shall take reasonable steps to ensure that expenditure charged to donor-funded activities complies with applicable donor requirements, contractual obligations, procurement requirements, and IFDC policies.

Any expenditure suspected of being unallowable, unsupported, unreasonable, improperly procured, or otherwise ineligible shall be promptly reported through established reporting channels and reviewed in accordance with applicable procedures.

9 Reporting Violations

If violation of this policy is observed, contact IFDC's Human Resources or use IFDC's EthicsPoint by clicking on the link shown on IFDC's SharePoint webpage or going to the following web address: https://secure.ethicspoint.com/domain/media/en/gui/55886/index.html. Suspected violations will be reviewed and investigated as appropriate and may lead to disciplinary action. Any such reporting will be treated confidentially to the extent permitted by law. IFDC prohibits retaliation for good faith reports of suspected misconduct. Failure to report a violation of this policy constitutes an independent violation of this policy and is subject to discipline, up to and including termination of employment.

9.1 Reporting Duty

Employees, contractors, consultants, suppliers, implementing partners, grantees, and other third parties acting on behalf of IFDC are expected to promptly report suspected fraud, bribery, corruption, conflict of interest, ineligible expenditures, or other misconduct through established reporting channels.

9.2 Escalation

Reports of suspected misconduct shall be reviewed and escalated through the appropriate IFDC channels based on the nature, severity, and potential impacts of the matter.

9.3 Partner Reporting Obligations

Suppliers, contractors, consultants, implementing partners, and grantees are expected to promptly notify IFDC of suspected fraud, bribery, corruption, ineligible expenditure, or other misconduct related to IFDC-funded activities and to cooperate with any resulting review, audit, inspection, or investigation.

9.4 Retaliation

IFDC prohibits retaliation against any individual who, in good faith, reports suspected misconduct or participates in a review or investigation.