



## **Anti-Bribery and Fraud Policy**

At New Alternative Path, we are committed to conducting all our activities with integrity, fairness, and transparency. We strictly prohibit bribery, corruption, and fraudulent practices in any form, and we expect the same standards from our employees, contractors, partners, and stakeholders.

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### **Purpose**

This policy is designed to:

- Promote a culture of honesty and accountability.
  - Prevent, detect, and address any form of bribery, corruption, or fraud.
  - Protect the reputation and integrity of the consultancy.
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### **Scope**

This policy applies to all employees, management, contractors, consultants, and third parties acting on behalf of the consultancy.

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### **Policy Commitments**

1. **Zero Tolerance** – We do not tolerate bribery, corruption, or fraudulent activity in any form, whether direct or indirect.
2. **No Bribery** – Employees and representatives must not offer, give, request, or accept any bribe, kickback, or improper advantage in connection with business activities.
3. **Fraud Prevention** – All financial and operational transactions must be accurate, transparent, and properly recorded. Any attempt to manipulate, falsify, or conceal information will be treated as fraud.
4. **Gifts & Hospitality** – Modest gifts and hospitality may be accepted only if they are reasonable, proportionate, and do not influence or appear to influence business decisions. Any questionable offer must be declared.
5. **Conflict of Interest** – Employees must avoid situations where personal interests conflict with professional responsibilities. Any potential conflict must be disclosed immediately.
6. **Reporting & Whistleblowing** – All staff and stakeholders are encouraged to report suspected bribery, corruption, or fraud. Reports will be treated seriously, confidentially, and without fear of retaliation.



7. Investigation & Disciplinary Action – All reported incidents will be investigated promptly. Violations may result in disciplinary measures, contract termination, or legal action.
8. Third-Party Compliance – Partners, agents, and service providers must commit to the same standards of integrity and anti-bribery practices.
9. Training & Awareness – Employees and contractors will receive regular training to understand their responsibilities under this policy.

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#### Responsibilities

- Management is responsible for promoting a culture of integrity and ensuring effective controls are in place.
- Employees & Contractors must comply with this policy and report any suspicious activity.
- Finance & Compliance Officers will monitor transactions, detect risks, and ensure compliance with relevant laws and regulations.

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#### Policy Review

This Anti-Bribery and Fraud Policy will be reviewed annually and updated as required to reflect changes in legal requirements or business practices.

Date: 1<sup>st</sup> July 2025

Signed By: Gotse Gyorshevski

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TO BE REVIEWED: SEPTEMBER 2026