

IRL COMPANY POLICY - ANTI CORRUPTION

PURPOSE OF THIS POLICY

This policy provides information on International Rugby League's ("IRL") commitment to conducting business in an ethical and honest manner and implementing and enforcing systems that eradicate fraud and corruption. The IRL is committed to conducting all of its business activities in compliance with all applicable laws, rules and regulations. Its management and employees are dedicated to high ethical standards and recognise the IRL's duty to conduct its affairs fairly and within the bounds of the law. The IRL has a zero tolerance approach to bribery and corruption. The IRL will uphold all laws relevant to countering bribery and corruption in all the jurisdictions in which it operates. However, it also remains bound by UK laws including the Bribery Act 2010, in respect of its conduct both at home and abroad. This policy applies to all individuals working at all levels and grades within the IRL including directors, officers, employees (whether permanent, fixed term or temporary), consultants, contractors, trainees, seconded staff, agency staff, volunteers, interns, sponsors and agents, or any other person associated with the IRL, including all individuals working in all subsidiaries, operating divisions, and units of the IRL.

1. DEFINITIONS:

For the purpose of this policy the term:

- (i) **FRAUD:** Any illegal acts characterised by deceit, concealment or violation of trust. Frauds are perpetrated by parties and organisations to obtain money, property or services; to avoid payment or loss of services; or to secure personal or business advantage, such as theft of money, theft of goods, obtaining a benefit, discount or rebate to which a person is not entitled.
- (ii) **ELECTRONIC FRAUD:** Information and communications technology (ICT) is used during throughout the conduct of business. Increased use of the internet, e-mail facilities, electronic purchasing systems and computerised systems bring new opportunities for the perpetration of fraud and corruption.
- (iii) **CORPORATE FRAUD:** Any act of fraud occurring within an organisation, usually resulting in financial gain to the criminals, organisation or individuals working within the organisation, such as:
 - Financial Fraud
 - theft from the organisation by employees or others;
 - income received and not declared and banked;
 - falsification of invoices or other paperwork for gain or other reasons;
 - giving invalid discounts or free services to friends and family.
 - Procurement Fraud
 - undeclared personal relationships between staff and suppliers;
 - deliberate mismanagement of tender processes.
 - Employee claims
 - submission of false claims e.g. timesheets, mileage;
 - provision of false documentation to secure employment.
 - Misuse of physical & financial assets
 - theft by a third party;
 - use of the organisation's equipment for the running of own business interests.



- Other
 - Bribes – offering or accepting gifts, hospitality or dishonest payments in exchange for goods or services
- (iv) BRIBERY: A bribe is an inducement or reward offered or promised in order to gain any commercial or other advantage.

2. PREVENTION AND REPORTING ANTI CORRUPTION

- 2.1 The organisation requires all those representing IRL including its employees, suppliers, partners, contractors and agents, to act in accordance with this policy. This includes reporting any suspected or actual instances of fraud, bribery or corruption involving IRL assets to the executive management team or, if required, the Board of Directors.
- 2.2 Employees are positively encouraged to raise any concerns they may have on these issues, in the knowledge that such concerns will be treated in the utmost confidence and properly investigated. Full support will be offered to those persons who voice their concerns.
- 2.3 The executive team are responsible for assessing the potential for fraud and corruption within their own department's activities and for implementing appropriate strategies to minimise this risk.

3. CORPORATE HOSPITALITY

- 3.1 The IRL may provide corporate hospitality to third parties, provided that the hospitality is reasonable and proportionate and its purpose is to maintain the IRL's profile or establish cordial business relations.
- 3.2 However, corporate hospitality should not be provided where it is intended to influence a particular business decision by a third party, or otherwise to gain a commercial advantage for the IRL.
- 3.3 IRL Personnel may accept corporate hospitality provided by third parties, provided the hospitality is reasonable and proportionate and its purpose is to maintain the third party's profile or establish cordial relations.

4. GIFTS AND HOSPITALITY

- 4.1 IRL Personnel are permitted to accept gifts from third parties and to give gifts to third parties provided the following requirements are met:
 - (i) they are not made with the intention of influencing a decision to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favours or benefits;
 - (ii) they comply with local law;
 - (iii) they do not include cash or a cash equivalent (such as gift certificates or vouchers);
 - (iv) they are given openly, not secretly.





5. EXTERNAL AUDITS

The financial statements of the IRL are reviewed by an external auditor in line with statutory requirements.

- 6.** This Policy has been prepared consistent with English law and standard practices for English companies. Where IRL Employees are based in other jurisdictions such that local employment law applies then that law will apply to the extent of any conflict with the provisions of this Policy. This policy shall be reviewed from time to time, but should any new law (or new interpretations of existing laws) take effect which are inconsistent with this Policy, then that law (or interpretation) will be deemed to apply to the extent of any inconsistency.

