

## OECD Guidelines: Anti-Corruption Impact Assessment

QUESTION	Yes act	Yes Pot	No impact	Describe the adverse impact	Indicators
<b>Anti-Corruption Impacts</b>					
<b>1.</b> Have you identified any significant risks for potential or actual adverse impacts in relation to <b>Inaccurate books and records? (including data on income from the past five years)</b>			X	DRC stores all bookkeeping for more than five years under secure storage facilities, acknowledging that it is also a requirement from Danish tax authorities.	
<b>2.</b> Have you identified any significant risks for potential or actual adverse impacts in relation to <b>Bribes to corruption of public officials? (including both 'active' and 'passive' corruption - also called 'extortion or 'solicitation')</b>			X	DRC is not dependant on special collaboration or approvals from the Danish authorities. We are not susceptible to bribes, neither are Danish public authorities in general.	
<b>3.</b> Have you identified any significant risks for potential or actual adverse impacts in relation to <b>Bribes to or corruption of private counterparts? (including both 'active' and 'passive' corruption - also called 'extortion' or 'solicitation')</b> .		X		<p>DRC works in close partnership with a range of large companies, and DRC's business is somewhat dependant on the partnerships ('samarbejdsaftaler'). We cannot rule out that benefits will be sought through bribery.</p> <p><b>DRC:</b></p> <ul style="list-style-type: none"> <li>- has decided to move towards fewer partnerships and complete economic independence from partnership agreements</li> </ul> <p><b>DRC will:</b></p> <ul style="list-style-type: none"> <li>- Include a focus on this in staff handbook, explicitly stating zero tolerance towards corruption (all areas)</li> <li>- Include anticorruption as part of CSR policy</li> <li>- include a specific focus on anti-corruption as part of onboarding for new employees</li> </ul>	<p>1. Staff handbook updated</p> <p>2. CSR policy updated</p> <p>3. Anticorruption included in onboarding</p>
<b>4.</b> Have you identified any significant risks for potential or actual adverse impacts in relation to unofficial <b>Trading in influence in relation to business partners, government officials or employees?</b>		X		<p>DRC is a lobby association whereas this is an obvious risk. DRC has influence and acts on behalf of an important industry. 'Give and take' is part of any political engagement, therefore trading in influence may be caused by DRC.</p> <p><b>DRC:</b></p> <ul style="list-style-type: none"> <li>- ensures that any bargaining in the political sphere does not compromise our core commitments to sustainable development</li> <li>- seeks to ensure that all political parties are invited to engage in dialogue and events with DRC</li> <li>- has employed a Head of Political Affairs (pr. 1/1 2021) who is clearly instructed in the importance of managing DRC's reputation in alignment with our values, hereby also acknowledging that DRC by taking that stance might not achieve all political goals</li> </ul>	See indicators above
<b>5.</b> Have you identified any significant risks for potential or actual adverse impacts in relation to <b>Bribes, corruption or trading in influence through the use of intermediaries?</b>			X	DRC makes sure that all interactions with intermediaries are properly accounted for and we only work with reputable intermediaries (accountants, law firms etc.).	

<p><b>6.</b> Have you identified any significant risks for potential or actual adverse impacts in relation to the <b>Use of facilitation payments, unless you are subject to threat or other coercion?</b></p>			<p style="text-align: center;"><b>X</b></p>	<p>DRC does not assess that facilitation payments presents a risk. The practice does, at large, not exist in Denmark.</p>	
<p><b>7.</b> Have you identified any significant risks for potential or actual adverse impacts in relation to illicit <b>Political contributions, charitable donations and sponsorships in expectations of undue advantages?</b></p>			<p style="text-align: center;"><b>X</b></p>	<p>DRC does not donate to political parties. DRC only co-sponsors organisations and initiatives designed to enhance our work on sustainable development, thus gaining our members.</p>	
<p><b>8.</b> Have you identified any significant risks for potential or actual adverse impacts in relation to <b>Offering or accepting gifts beyond stated value (approvals)?</b></p>		<p style="text-align: center;"><b>X</b></p>		<p>DRC is in a position where we are at risk to give or receive gifts or entertainment of substantial amounts that could influence decisions. We acknowledge that we operate in an industry where mutual hospitality is a daily occurrence.</p> <p><b>DRC:</b></p> <ul style="list-style-type: none"> <li>- May give reasonable gifts for special occasions to individuals, business relationships and politicians</li> <li>- Ensures that all gifts that are given are sanctioned by the CEO</li> </ul> <p><b>DRC will:</b></p> <ul style="list-style-type: none"> <li>- Develop specific gift and entertainment guidelines as part of anticorruption guidelines, including the following specifications: Gifts and entertainment to or from the same recipient (physical and legal persons) of a total value pr. year &gt; EUR 250 shall be noted and approved by the CEO, or rejected. If the CEO is the recipient, the acceptance of the gift must be cleared with the chairperson. If the chairperson is the recipient, the acceptance of the gift must be cleared with the board of directors.</li> <li>All gifts given to DRC should preferably be considered as shared gifts to all DRC's employees.</li> <li>- Record gifts beyond the stated value given and received (purpose, amount, persons and date)</li> <li>- encourage employees to consider any reputational issues concerning the gift</li> </ul>	<p>See indicator under '3'</p> <ol style="list-style-type: none"> <li>1. Gift guidelines developed as part of anticorruption guidelines</li> <li>2. Gift log for larger gifts developed</li> <li>3. Number of given gifts above limit (2021)</li> <li>4. Number of received gifts above limit (2021)</li> <li>5. Number of rejected gifts (2021)</li> </ol>
<p><b>9.</b> Have you identified any significant risks for potential or actual adverse impacts in relation to <b>Permitting or participating in money laundering?</b></p>			<p style="text-align: center;"><b>X</b></p>	<p>DRC's activities are not at risk of allowing or making possible money laundering.</p> <p>We acknowledge that elements of the industry have historically been connected to money laundering. Any involved with money laundering will lead to immediate exclusion to DRC.</p>	
<p><b>10.</b> Have you identified any significant risks for potential or actual adverse impacts in relation to <b>Hiring government employees whose jobs conflict with obligations of employees?</b></p>			<p style="text-align: center;"><b>X</b></p>	<p>DRC is not depending on permits or similar from any authorities.</p>	

<p><b>11.</b> Have you identified any significant risks for potential or actual adverse impacts in relation to <b>cronyism and nepotism</b>?</p>		<p style="text-align: center;"><b>X</b></p>	<p>DRC hires staff and make use of contractors that may have both personal and business relationships with existing DRC/DRC employees.</p> <p><b>DRC:</b></p> <ol style="list-style-type: none"> <li>1. Reduces the risks of cronyism and nepotism by encouraging that anyone who recommends someone for an internal position (salaried employees) or as a supplier or contractor based on personal relations, shall not be involved in the hiring decision.</li> <li>2. Ensures that all payments above DKK 100.000 require four eyes. The approval procedure is part of our agreement with the bank.</li> <li>3. The executive director approves all invoices forwarded by employees.</li> </ol> <p><b>DRC will:</b></p> <ul style="list-style-type: none"> <li>- Address cronyism and nepotism as part of anticorruption guidelines.</li> </ul>	<p>1. Guidelines on nepotism and cronyism developed</p>
<p><b>12.</b> Have you identified any significant risks for potential or actual adverse impacts in relation to <b>Clearly define job duties based on skills, qualifications and experience</b>?</p>		<p style="text-align: center;"><b>X</b></p>	<p>Due to our relatively limited size (approx. 20 employees), the activities of individual employees of DRC are manifold. Each position requires flexibility and agility in terms of meeting current priorities and demands for the organisation. Our competencies fall in two primarily categories, legal advise and public affairs on behalf of the industry. To the extend possible, DRC seeks to define job duties in employment letters and in employment contracts (confer HR. 3, the right to work).</p> <p><b>DRC:</b></p> <ul style="list-style-type: none"> <li>-Has job descriptions in employment letters/employment contracts and provides for annexes in case of change of function or other circumstances.</li> <li>-Recognizes that clearly defined job descriptions minimise the risk of nepotism and conflicts of interest. Just as it is an expectation in relation to the right to work - consider the human rights impact assessment.</li> </ul> <p><b>DRC will:</b></p> <ol style="list-style-type: none"> <li>1. See actions under HRIA - HR. 3 - right to work.</li> </ol>	<p>1. See indicators under HRIA-HR.3 (right to work)</p>
<p><b>13.</b> Have you identified any significant risks for potential or actual adverse impacts in relation to <b>Extortion or blackmail</b>?</p>		<p style="text-align: center;"><b>X</b></p>	<p>DRC has not had any experience with extortion or blackmail and we do not assess this to be a significant risk. It is not a prevalent issue in our context.</p>	
<p><b>14.</b> Have you identified any significant risks for potential or actual adverse impacts in relation to <b>Fraud or embezzlement</b>?</p>		<p style="text-align: center;"><b>X</b></p>	<p>DRC has not experienced fraud or embezzlement and due to our accounting system we do not consider this a significant risk.</p>	

<p><b>15.</b> Have you identified any significant risks for potential or actual adverse impacts in relation to <b>Anti-trust and -competition?</b></p>		<p style="text-align: center;"><b>X</b></p>		<p>DRC has entered into the agreements with a range of partners that deliver products and services to the industry. Also, DRC facilitates meetings and collaboration between our members on variety of issues of relevance to the industry. Such activities could, if misused, lead to adverse impacts in relation to this area.</p> <p><b>DRC:</b></p> <ul style="list-style-type: none"> <li>- Ensures that appropriate measures are taken to prevent cartels and price-fixing.</li> <li>- Ensures no exclusivity in partnership agreements and may have multiple partners in various business areas of interest to the industry.</li> <li>- Ensures that all new partner agreements reference our code of conduct for business relationships.</li> <li>- Is transparent about financial implications of our partnerships in our annual reports.</li> <li>- Make both members and partners aware of our non-profit status and the economic implications of partnerships.</li> <li>- Constantly evaluate the quality of the partners products and services.</li> <li>- Has a strategic objective to enable less financial dependency on partnerships for the organisation and increases sustainability within partnerships.</li> </ul> <p><b>DRC will:</b></p> <ul style="list-style-type: none"> <li>- Ensure that all partner agreements include a code of conduct on sustainability, incl. economic sustainability.</li> <li>- Actively choose partnerships that can enable strategic focus areas on sustainability for the industry.</li> </ul>	<ol style="list-style-type: none"> <li>1. Percentage of partner agreements that reference our code of conduct on sustainability</li> <li>2. Number of partnerships that can enable strategic focus areas on sustainability for the industry.</li> <li>3. Reports in Tell-us systems</li> <li>4. Public allegations</li> </ol>
<p><b>16.</b> Have you identified any significant risks for potential or actual adverse impacts in relation to <b>Tax evasion?</b></p>			<p style="text-align: center;"><b>X</b></p>	<p>DRC's company structure does not include entities that are listed in tax havens.</p>	
<p><b>TOTAL</b></p>	0	6	10		