
NIMCO GROUP

Human Resource Policy Manual

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Overview

NIMCO Group - About Us

NIMCO Group is a business conglomerate focused on Civil Engineering, Construction, Real Estate, Information Technology, Security and Cleaning.

Member companies include:

- NIMCO Construction Company Ltd
- Extreme Piling and Construction Company Ltd
- Ostia Homes and Properties Ltd
- Extreme Guards Nigeria Ltd,
- Extreme Logistics and Cleaning Services and
- Pranonet Technology Ltd.

Our Vision

To Become a Global Brand in all our chosen line of Business in Construction, Dredging, Piling, IT, Logistics and Security, while delivering projects and services that consistently meet client satisfaction and international standard

Our Mission

To be a Value adding client to our numerous customers using modern technology with a well-motivated workforce to impact both our immediate environment and that of our customers.

Our Values

- Quality Driven
- Integrity
- Innovation
- Smart Thinking
- Customer centric

Human Resources Policy Manual

An Introduction

This Human Resource Policy Manual (HR Policy Manual) is designed to provide employees with information on HR policies and practices that are currently applicable at NIMCO Group hereinafter referred to as 'the Organization'. It contains personnel policies and practices of the organization and provides employees with guidelines regarding their terms and conditions of employment. The purpose of these policies is to ensure transparency and consistency in the relationship of the organisation with its employees. The HR Policy Manual defines procedures for the corporation to enable efficient and smooth operations, and it is expected to be a working guide for the Management & staff of NIMCO GROUP, in the day-to-day administration of the organization's Human Resources. NIMCO GROUP is committed to adhering to the law, both in spirit and in practice and expects the same of its employees. Given NIMCO GROUP'S commitment to a conducive work environment and the improvement of the quality of life of its employee, job security and satisfaction, the company expects, in return, the following:

- Impeccable work ethics.
- Absolute dedication to duty.
- Exemplary level of performance
- High Productivity.
- Cooperation with Management to achieve stated objectives; and
- Harmonious relationship that transcends all cadres of employees.

Scope

This document covers all HR related policies. The policies are applicable to all employees of NIMCO GROUP, including full-time, part-time and temporary project-based staff.

Presentation of content

The content of this document is presented in a simple and user-friendly manner. It is tailored towards the flow of the employee lifecycle starting from the entrance of the employee into the organization and progresses to the point of exit.

Ownership

The ownership of this manual resides with the Human Resources Manager and therefore suggestions for improvements and amendments must be addressed to him/her. This manual should be in his/her custody and it is not to be accessed by unauthorised employees within the organization.

Policy Review, Amendment & Update

Periodic changes to the policies and procedures contained in this manual may be necessary. The organization reserves the right to interpret, add, modify, amend or withdraw any or all the rules from time to time as deemed fit, with or without prior notice. Changes to this manual will need to be authorized by the HR Manager and the GM OPERATIONS of NIMCO GROUP or any other delegated authority.

1. Recruitment and Selection Policy

Recruitment and Selection Policy	Policy Reference No: NIMCO-HR-01
	Effective Date: August 2021

The Recruitment and selection policy describes our process for attracting and selecting external job candidates and provides a guide to ensure a transparent and fair hiring process that can assist the organisation to select the right Talent to achieve its corporate objectives.

1.1. General Principles

- All recruitment and selection procedures and decisions will reflect NIMCO Group's commitment to providing equal opportunity by assessing all potential candidates according to their skills, knowledge, qualifications and capabilities. No regard will be given to factors such as age, gender, marital status, race, religion, physical impairment or political opinions.
- All vacant positions will be advertised internally to current staff to encourage career advancement and increase participation. Exceptions to this rule may occur when the position is of such a specialised nature, and or appropriate skills are not available within the organisation
- NIMCO Group shall recruit candidates via the following methods: Internal, External, Employee Referral
- Recruitment activities will be based on annual manpower plans derived from approved manning levels and workforce plan projections.

1.2. Manpower Requisition & Sourcing Process

Recruitment is determined by manpower requisitions and the process is as follows:

- Manpower Requisition form is filled by the Line Manager/Supervisor for subordinate positions.

- Approval of Line Manager is required for processing of Manpower Requisition Form.
- Each requisition should contain the Job description for the position to be filled.
- Requisition form is sent to the HR Manager
- Requisition raised is processed

1.3. Sourcing Strategy

The sourcing strategy identifies specific channels to bring the right talent into the organization across a variety of levels. The HR Department will be responsible for determining the optimal sourcing method to achieve selection objectives for permanent and non-permanent positions.

1.4. Candidate Selection

- Shortlisting of applicants for vacancies will be done by the human resources department based on the job requirements specified on the requisition form.
- Short listing of applicants will be done by: (i) Identifying specific job-related criteria using the job description. (ii) Matching these criteria with those detailed in the candidate's CV
- The HR department will be responsible for initiating contact with shortlisted candidates.
- No candidate will attend a selection interview without the HR Department confirming that the candidate has met the relevant minimum recruitment criteria
- The recruitment process may include some or all of these: an application form, aptitude tests, psychometric tests, interviews, reference checks
- The HR department will schedule interview dates/times with line heads as necessary
- All candidates must be given a minimum notice of 48 hours for all assessments

- All interview templates and protocol must comply with, and must not be in direct violation of, any labour law provision of the Federal Republic of Nigeria
- Candidates may be required to undergo a pre-employment medical examination by a qualified medical practitioner nominated by the company. The cost of this will be borne by the company
- All members of the interview panel must complete interview score sheets for individual candidates, immediately after the interview. These must be submitted, along with all other relevant recruitment and selection materials
- The Group Managing Director (GM OPERATIONS) will approve all recommendations before an offer for employment can be given.

1.5. Employment Offer & Acceptance

- When the most qualified applicant is identified, an offer of employment is made to the selected applicant. The offer of employment will include the following components:
 - The role and department the employee is being recruited for
 - The full compensation details (This is to be discussed with and approved by the GM OPERATIONS NIMCO Group)
 - the start date of the offer
 - terms and conditions of offer
- Successful candidates offered employment with NIMCO will be requested to indicate their acceptance of the offer not later than three days of such an offer. NIMCO will deem any offer not accepted within three days of making the offer to have lapsed.
- In the event that a successful candidate rejects or is deemed to have rejected an offer of employment, the next suitable applicant may be contacted and made an offer.

- The date of appointment of a staff member shall be the date on which he/she reports for duty and he/she shall draw a salary from that date. The offer shall not be negotiable after the initial acceptance.

1.6. Employee On-boarding

The HR department will put together a welcome package to be handed out on the employee's first day. The standard NIMCO GROUP welcome package will contain the following:

- i. Welcome letter
 - ii. Job description
 - iii. Employee handbook
 - iv. Payroll & employee file forms (guarantor form, ID card form, employee information form, confidentiality form)
- The HR manager will ensure that all new employees are taken through a session on the organisation's Mission, Vision, Core Values, Business Strategy, operations, their responsibilities and working conditions. S/He will also introduce new employees to other members of staff
 - The HR manager will assign new employees to a buddy based on their position. Ideally, new employees will be paired up with peers in their team or department to enable them ease into their role
 - The HR Manager will send an email to all employees announcing the appointment of the new Employee. The announcement should contain information such as the new employee's start date, position and a brief professional history

1.7. Probation & Confirmation

- The probation period should be a constructive process that assists managers to determine whether the employee is suitable for their new post. It provides a framework that enables managers to assess the

performance of new employees, and to provide any necessary support if needed

- All new employees are required to satisfactorily complete a six month' probationary period
- Confirmation of employment will be based on a one-on-one performance review with line manager to assess the employee's performance in the new role as well as a complete satisfactory background check report which will include: a) character reference b) professional reference (for experienced hires) c) Residential/neighbourhood checks d) academic reference
- NIMCO GROUP will terminate the employment of new employees with unsatisfactory performance during the probation period, or extend the probation period for three months (maximum) or one month (minimum). unsatisfactory performance during the extended probation will lead to termination of employment unsatisfactory performance during the extended probation period will lead to termination of employment
- Where performance during the probation period is considered satisfactory, employment will be confirmed, and such persons will be entitled to all benefits commensurate with the position.

2. In-Service Policy

In-Service Policy	Policy Reference No: NIMCO-HR-02
	Effective Date: August 2021

NIMCO group is committed to creating and maintaining a safe and productive work environment that is respectful of all employees and sustains conducive working relationships between employees and the company. Accordingly, this policy sets forth the group's general conditions of service for employees so that employees have knowledge of the rules guiding their employment.

2.1. Attendance

The company observes a six-day working week (from Monday to Saturday), except where the Federal or State Government declares any of the days a Public Holiday. Every employee is, therefore, expected to be at its place of work by the official opening time, ready to commence work as stated in the terms of contract/letter of appointment. Leaving one's place of work without permission will be considered as absenting oneself from duty and will be treated as an unauthorized absence.

2.2. Time Keeping

The company places a great deal of importance on good time-keeping as this is essential for the smooth running of its business. Poor time-keeping will lead to disciplinary action. An employee who is a habitual late comer will have his appointment terminated after failure to heed warning up to three (3) times.

2.3. Absence During Working Hours

Any employee who has reported for duty will not leave its place of duty or go outside the premises of the company without prior permission from its Line Manager. Any employee found contravening the provision of this clause shall be dealt with in accordance with the disciplinary procedure.

2.4. Absence From Work

No employee shall be absent from work on any day of the working week without prior permission from its Line Manager. Any such absence without permission for three (3) days shall/attract a summary dismissal and the company shall reserve the full right to fill the vacant position.

The case of those employees who have been absent without permission and returned within three (3) days shall be queried and if no satisfactory reason is given, shall be dealt with under the disciplinary procedure.

2.5. Communication with Press

No Employee is allowed to write or address the press or comment on social media whether on the activities of the company directly or indirectly affecting the company. Employees who wish to write to, or address the press or Comment on such on social media must, obtain a prior approval of the Management in writing.

2.6. Fidelity

- Employees shall devote the whole of its time and attention to the faithful and diligent discharge of its duties and shall in all respect obey and observe the lawful orders of the company in respect of the business or well-being of employees.
- Employees must regard any specialized business knowledge or secrets, which they are privy to as confidential and not to be disclosed to any unauthorized person; any secret, process or invention, papers, books or documents belonging to the company absolutely.
- Employees shall not be involved in any fraudulent activities detrimental to the company. Any act of fraud shall lead to instant dismissal of the services of the culprit.

2.7. Confidential Information

For the avoidance of doubt and for the benefit of adequate emphasis, it is reiterated:

- That it is the employee's responsibility to protect NIMCO GROUP's confidential information available to them or in their custody by virtue of their position within the company.
- That confidential information should not under any circumstances be taken out of the company premises.

2.8. Conflict Of Interest

Employees shall not maintain a relationship with another institution or an individual if such relationship is prejudicial to the interest of the company. Employees entering into any form of relationship that is capable of being interpreted as conflicting with the interest of the company should first seek and obtain the consent and approval of the Management. While there are so many situations that may be declared as a conflict of interest, The following are some examples that NIMCO considers as conflict of Interest:

- Simultaneous employment by another firm, particularly if the other firm is a competitor or supplier/ vendor.
- Carrying on the Company business with a firm in which the employee, or a close relative of the employee, has a substantial ownership or interest.
- Borrowing money from customers or firms, other than recognized finance institutions, that are clients to or vendors of NIMCO.
- Participating in civic or professional organization activities in a manner whereby confidential NIMCO's information is divulged.
- Misusing privileged information or revealing confidential data to outsiders.

- Engaging in other ventures that can adversely affect work performance or that is similar in nature or in competition with the activities of the company.

2.9. Identity Card

Employees will be issued an Identity Card on joining the company, which must always be carried by the employee. The Identity Card must be presented whenever it is demanded by Management. In case of loss:

- It is expected that the affected employee will submit an affidavit sworn in a court of Law or before a Notary Public to the Human Resources Department.
- Except (a) above is obtained and it can be ascertained that the loss of the Identity Card was not due to negligence on the part of the employee, the employee shall be expected to pay for the reissuance of another Identity Card by the Human Resources Department.

When an employee is leaving NIMCO GROUP's service, the Identity Card must be returned before any terminal benefits are bestowed.

2.10. Official Language

The official language for business transactions in NIMCO GROUP is English Language.

2.11. Workplace Attire/Dress Code

- All employees are expected to present a clean and professional image to visitors, customers and the public at all times. Acceptable personal appearance and proper maintenance of work areas is an on-going requirement of all employees.
- All dressing must be appropriate to the company/department's operating environment, industry norms, safety considerations and the nature of the

job being performed. On all occasions, employees are still expected to present a neat appearance and are not permitted to wear ripped or dishevelled clothing, or similarly inappropriate clothing.

- While tattoos and piercing may be examples of self-expression, visible tattoos and body piercings such as nose rings and tongue studs may offend some customers and co-workers. As such, employees should avoid their use. Where used employees should ensure that they are not visible.
- Non acceptable business wears include: *tail coats, non - business colours for suits, casual slippers, permed hair for men, mini-skirts/dress (anything more than 2 inches above the knee) and long skirts/dress with abnormal slits, blouses with low cleavage, see-through camisoles and dresses, evening wear, noisy jewellery, Skirts/dresses with slits higher than 2 inches above the knee.*¹. Any member of employee who is improperly dressed will be sent back home and disciplined appropriately.
- Where an employee's poor hygiene is an issue, the supervisor/line manager should discuss the problem with the employee in private to prevent unnecessary embarrassment and should point out specific problems to be corrected. The same approach can be used with an employee who wears too much perfume or cologne. If the problem persists, supervisors/line managers should follow the normal corrective action process.
- Supervisors should communicate the company's (and their departments) workplace attire and appearance guidelines to employees regularly.

2.12. Employment Of Relatives

In the interest of security and discipline, the company does not encourage, as part of its employment policies, the recruitment of relatives if one would have supervisory influence (actual or perceived) over the other relative's evaluations and progress. Where two serving employees decide to get married, one of them may be required to resign at Management's discretion.

2.13. Damage to Company Property

Employees are required to take adequate care to prevent loss or damage to company property. Employees will be liable to reimburse the organization for any damage to its property caused by a negligent or wilful act.

2.14. Public Holidays

The group will observe all National public holidays declared by the Federal Government of Nigeria, and will notify all employees at least a day before the holiday. However, employees on shift duty will be expected to maintain the scheduled roster.

2.15. Retirement

The retirement of any employee from the service of NIMCO GROUP shall be based on length of service or age, where the length of service shall be thirty-five (35) years or at the attainment of sixty (60) years of age for both male and female employees. Unless otherwise indicated, an employee's employment with the company will terminate on the last day of the month in which the employee reaches the stipulated age or length of service.

The company retains the option to extend your employment contract (with your mutual consent) or to request your early retirement on the grounds of health or other reasonable grounds.

3. Employee Code of Conduct Policy

Employee Code of Conduct Policy	Policy Reference No: NIMCO-HR-03
	Effective Date: August 2021

This policy outlines the company's expectations for appropriate workplace behaviour and ensuring the Integrity of all employees by total adherence to standards of conduct set out by the company. The purpose of this policy is to establish a common and uniform procedure for the management of employee code of conduct (rules & regulations).

3.1. Professional Conduct/ Etiquette

I. Anti-Bribery:

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

Corruption is the misuse of office or power for private gain.

- Acts of bribery or corruption are intended to influence an individual in the performance of their work to act dishonestly and/or improperly. The person being bribed is usually someone who can obtain, retain or direct business.
- The direct or indirect offer, payment, soliciting, authorization or acceptance of bribes in any form (including favours) is not allowed. No bribes of any sort may be solicited from, paid to or accepted from clients, suppliers, vendors, agents, consultants, intermediaries, business partners, stakeholders, politicians, and/or government officials.
- This policy does not prohibit gifts, entertainment, hospitality or other promotional expenditures (given and received) to or from third parties which are proportionate, transparent, reasonable and for bona fide purposes related to the aims and objectives of the Company provided

full disclosure is made to the employees' Line Manager and the Human Resources Manager.

II. Assault (Tort or Criminal)

An assault is the act of inflicting physical harm or unwanted physical contact upon a person

- Fighting or attempting body-injury to another employee while in the company premises or site is prohibited.
- Insubordination (including refusal or failure to perform assigned tasks), is prohibited.
- Malicious mischief, including defacing or marking walls or buildings, destroying, hiding or stealing any property of the company or that of another employee is prohibited
- Sexual harassment is any conduct, comment, gesture or contact of a sexual nature that is unsolicited, unwelcome and/or perceived by an individual as placing a condition of a sexual nature on individuals.

III. Harassment/Discrimination

The Company prohibits any form of discrimination on account of age, disability, sex, marital status, religion, or ethnic group. Verbal or physical conduct that denigrates or displays hostility towards another person as a result of any of the above-mentioned factors must be reported promptly to the Human Resources Manager immediately. Any form of sexual harassment including unsolicited touch, foul/sexual languages, sexual advances and rape constitutes sexual harassment.

IV. Intoxication (Alcohol, Drugs)

Employees shall not be under the influence of dangerous drugs or intoxicating liquors while performing work on company property or;

reporting for work under the influence thereof or any conduct, which violates common decency or morality.

V. Ethical Conduct

No employee shall:

- Accept or give gifts, services, or hospitality that would affect or be interpreted as receiving or giving bribe, kick back or questionable payment. The key principles for managing gifts and benefits are disclosure, transparency and Integrity.
- Obtain material or other property or money from the company on fraudulent orders or misrepresentation or offering or receiving money or other valuable consideration for personal gain from any relationship of the company.
- Receive payment or gratification to influence selection of vendors.

No vendor shall

- Over-invoice the price of a good or service to be provided or provided to the company.
- Collude with employee(s) or representatives of the company to over invoice or deliberately buy sub-standard products or services.
- Give kick back to any employee or representative, secretly and (or) illegally to influence a contract, payment or for provision of services. When vendors are selected through the vendor selection criteria and gratification is made to any employee of the company, such gratification must be disclosed to the employees Line Manager.

VI. Occupational Health

There is a health and safety policy in NIMCO GROUP to show management's commitment to the health and safety of NIMCO GROUP employees.

Occupational health considers the employee's health, ability and fitness to perform a particular job.

- Employees are not to harbour any disease or condition which may endanger fellow employees or others. Refusal to submit oneself to physical examination as may be required by the authority of the company's medical system is considered a breach of the code of conduct.
- Employees are to take precautionary measures as advised by the Federal Ministry of health and regulatory agencies in case of an epidemic outbreak.

VII. Conflict of Interest

Conflict of interest arises when an employee is in a position to derive personal benefit from actions or decisions made in their official capacity in dealing with third parties, vendors and customers.

In the event that a conflict of interest arises, the employee shall formally disclose the interest to the line manager, refrain from attempting to persuade or influence other persons participating in the decision and shall not cast any vote on the matter.

VIII. Confidentiality

The Company possesses certain proprietary and confidential information relating to the business support solution services rendered to clients. No employee shall divulge any information in respect to the business of the company to any third party.

Disclosure of the company's information may be made by the employee provided there is an express written permission by the GM OPERATIONS.

IX. Non Circumvention

Employees, irrevocably agree that they shall not at any time circumvent, avoid, bypass or obviate the company's standards, directly or indirectly. Employee will not, in any manner or form, solicit, nor accept, any business from NIMCO GROUP's Client nor their affiliates, successors or assigns, that are introduced or made available by NIMCO GROUP, at any time, nor in any manner, without the express written permission of the GM OPERATIONS.

X. Miscellaneous

- Any employee convicted in a court of law for crimes or tort which may bring the name of the employee and the company to disrepute will be exited from the organisation.
- Carrying or concealing weapons that may endanger the safety and life of others is a violation of the code of conduct and a crime.
- No employee shall cause violation of any local, state or national law, including Labour Laws, Tax Laws, etc. affecting the company or employment with the company, including attempts to, or acts of sabotage against the company.
- Any employee who desires to hold a full-time political appointment or take an active part in politics shall be required to either resign their appointments or take a leave of absence from their current appointments in the company

4. Compensation & Benefits Policy

Compensation and Benefits Policy	Policy Reference No: NIMCO-HR-04
	Effective Date: August 2021

NIMCO Group is committed to ensuring that an appropriate balance of integrated and well-managed total reward policies is applied constantly to position the Group as a preferred employer. The group seeks to differentiate itself from its competitors by helping to attract and retain those people who will be proud of their association with the group and who will contribute to its innovative and high-performance driven culture.

4.1. Compensation Philosophy & Pay Structure

- NIMCO GROUP shall adopt a compensation philosophy that guarantees a standard and competitive pay structure in line with the labour laws of Nigeria
- In accordance with its desire to be a key player in the construction sector in Nigeria, NIMCO GROUP shall continuously strive towards a pay structure that is reflective of the local living costs of the country.

4.2. Wages & Salary Administration

- Salaries or emoluments, if any, shall be calculated as from the first working day or the month in which the employee resumes for work in the company.
- Employees shall receive a guaranteed monthly sum, payable in arrears on a calendar month basis. Salaries shall be paid directly into the employee account. Salaries will be paid by direct transfer into the employee's bank account.
- Where a new employee has worked for less than a month, his pay shall be pro-rated accordingly. The Salary and wages of employees shall be confidential to him/her.

4.3. Pay Structure

Employee Salaries are divided into different pay heads, paid monthly and annually. The computation to the total package is outlined accordingly as a percentage of the total pay

Pay Structure
Basic
Housing
Transport
Exigency

Exigency allowance is paid to related employees/departments (for exigent reasons) on a monthly basis. The applicable rate for each employee's grade is stated in the employee's Pay Slip.

4.4. Allowances

An allowance is a monetary benefit other than salary granted to an employee for a special purpose, where an employee is eligible for additional allowances legitimately incurred in accordance with NIMCO GROUP'S procedures, they will receive the relevant sum paid monthly with their salary.

4.5. Employee Welfare

The company will support staff for some personal events/occasions limited the classifications of these are as shown below:

4.5.1. Births

When a baby is born into the nuclear family of a confirmed employee, a congratulatory message and monetary gift of N50, 000.00 (Fifty Thousand Naira only) shall be made to the employee concerned by the company. The monetary gift shall be limited to the first four babies.

4.5.2. Bereavements

Employees who lose a parent, spouse or child (immediate family only) shall receive a message of condolence and a monetary grant of

N20,000.00 (Twenty Thousand Naira only) for junior employees and N50,000.00 (Fifty Thousand Naira only) for senior employees. This shall be applicable to an employee only once per any given year.

4.5.3. Weddings

An employee who invites the Company to its wedding shall receive a gift worth between N20,000.00 and N50,000.00 (depending on the cadre) for junior employees and N50,000.00 above for senior employees from the Company. The gift shall be made in respect of one spouse per employee.

4.5.4. Employee Loan Schemes

On satisfying the eligibility requirements and dependent on available funds subject to Management's approval, employees may qualify for the following loan facilities:

- House Rent Advance
- Vehicle Loan;
- Personal Loan.

4.5.5. Accident-free Bonus And Vehicle Care

At the end of each year, PAs, Operators and Drivers will receive N20,000.00 (Twenty Thousand Naira only) accident-free bonuses. Employees will, however, forfeit the bonus if vehicle/Equipment has been involved in an accident during the year and will be responsible for such repairs.

4.6. Local Business Travel

It is the Company's policy to reimburse employees for all expenses necessary, reasonable and actually incurred when traveling on authorized company business.

Travel expenses must be properly documented and approved on a Travel Expense Report. It is each employee's responsibility to adhere to policy when involved with expenditures on behalf of the company. Furthermore, it is the responsibility of the line manager to be familiar with the reason for the expenditures and to be satisfied that they have been reported in a manner consistent with the recognized policy.

Employees are expected to:

- Exercise good judgment with respect to expenses.
- Spend the company's money as carefully and judiciously as they would their own
- Report all expenses and advances promptly and accurately with required documentation.

4.7. Approved Local Travel Allowances

S/ N	Designation	Feeding per day	Local Transport (When Applicable)	Accommod ation per day	Total
1	GM	9,000.00	20,000.00	25,000.00	54,000.00
2	Principal Officers	6,000.00	10,000.00	20,000.00	36,000.00
3	Mid-Level Officers	4,000.00	5,000.00	15,000.00	24,000.00
4	Entry Level	3,000.00	2,000.00	10,000.00	15,000.00
5	PAs/Drivers	2,000.00	2,000.00	10,000.00	15,000.00

4.8. Air Travel

- All employees travelling by air must utilize the Lowest Fare Routing, that is Economy class.
- Airline tickets are considered legal tender and care should be taken not to lose or destroy them. Return any unused tickets or portions of tickets to

the company. The tickets will then be returned to the travel agency for proper credit. Do not return any unused tickets directly to the airlines.

- Employees will be required to submit all company paid airfare receipts incurred while traveling. Used airline tickets should be attached to your expense report.

5. Performance Management

Performance Management Policy	Policy Reference No: NIMCO-HR-05
	Effective Date: August 2021

NIMCO Group values individual and team productivity as basis for its entrepreneurial business model and thus adopts an Integrated Performance Management system as the approach to performance management, in support of a high performance ecology. Managing performance is a continuous process of reviewing, measuring and providing feedback on an employee's performance. NIMCO GROUP operates two kinds of appraisals

- **Informal Appraisal:** occur on a need basis between Line Manager and subordinate. It shall be in the form of talks, coaching, performance reviews, etc. This appraisal is aimed at providing the 'as soon as it occurs' developmental feedback to employees. This may or may not be documented. When documented, the employee and the Line Manager must review and sign off.
- **Formal Appraisal:** Formal appraisal of the employee shall be done on a bi-annual basis in June and December of every year. This shall be done based on predefined targets and/or expectations.

5.1. Formal Appraisal Process

5.1.1. Eligibility

All full- and part-time employees are eligible for a performance appraisal. Supervisors are required to evaluate their eligible employees' performance on a bi-annual basis

5.1.2. General Principles

- Performance shall be actively managed and reviewed on a continuous basis, with regular feedback provided.
- Formal discussion and measurement of performance against agreed objectives shall take place twice a year
- All employees have SMART performance indicators i.e. Specific, Measurable, Attainable, Realistic and Time-bound
- Guidance shall be given by the HR manager to superior officers on how to strengthen the quality of appraisal conversations and the identification of development areas.

5.1.3. Target Setting & Review

- Individual and departmental targets established at the beginning of the financial year may be reviewed at any time in the year as appropriate
- All targets set must be challenging as well as related to factors under the control of employees and will be measured by the following performance levels:
 - ✓ Unsatisfactory – below 50%
 - ✓ Needs Improvement – 50 - 70%
 - ✓ Meet Expectations – 70 - 80%
 - ✓ Exceed Expectations – 80 - 90%
 - ✓ Exceptional – Above 90%

5.1.4. Conditions for Appraisal

- Formal probation performance appraisals will be required for all new hires before confirmation of appointment. In the event that the timing for a new employee's probation performance review coincides with the January or July performance review, the latter will be used as confirmation appraisal.

- All unconfirmed staff are not eligible for the bi annual performance appraisal exercise, however, Line managers are to use this opportunity to provide feedback on performance to employee.

5.1.5. Appraisal Responsibility

- Line managers will have primary responsibility for managing the performance appraisal of all employees in their departments. These responsibilities include:
 - (i) Establishing performance objectives/targets for each employee for the appraisal year.
 - (ii) Participating in the conduct of formal performance appraisal and feedback
 - (iii) Discussing observed performance with employee to improve performance
 - (iv) Providing regular informal feedback during the appraisal period
- Assessment of performance will be jointly conducted by the individual employee and the line manager.
- Each employee is expected to fulfil a minimum period of 3 months in a position before being eligible for appraisal. Where an employee has not fulfilled this minimum requirement, his/her immediate past supervisor (in a previous position) will be required to complete the appraisal.
- The HR Manager will be responsible for ensuring the availability of all appraisal resources as and when required
- The HR Manager will be required to prepare summaries of all performance appraisals for discussion with the GM.
- NIMCO GROUP will terminate the employment of new employees with unsatisfactory performance during the probation period, or extend the probation period for three months (maximum) or one month (minimum). unsatisfactory performance during the extended probation will lead to termination of employment. unsatisfactory performance

during the extended probation period will lead to termination of employment

5.1.6. Appraisal Administration

- The HR Manager will be responsible for notifying the appropriate departments/divisions or branches of commencement of performance appraisals for each period.
- All completed appraisal forms are to be returned to the HR Manager at the end of each appraisal exercise to update employee files
- Line managers will ensure timely return of the appraisal forms. Any forms, not received as and when due may not be processed
- Rewards and Sanctions based on the outcomes of the Performance Reviews will be decided by the HR Manager and General Manager but subject to the approval of the GM OPERATIONS.
- The HR Manager will be required to regularly review the appraisal system in order to ensure responsiveness to changes in the company's strategy and focus. The GM OPERATIONS must approve any revisions before they become effective.
- The HR Manager must maintain a summary of historical appraisal results.

5.1.7. Promotions

- Promotion decisions will be on merit and vacancy based, with due consideration of employees' demonstrated skills and competence. Promotion decisions will be made at the end of the appraisal period and must be approved by the GM
- All promotions should be associated with a corresponding increase in responsibility and/or authority.
- The HR Manager & Accounts Manager will be required to determine the cost implications of promotions and ensure that promotions agreed are within budget

6. Smoking, Alcohol & Substance Abuse Policy

Smoking, Alcohol and Substance Abuse Policy	Policy Reference No: NIMCO-HR-06
	Effective Date: August 2021

NIMCO GROUP is committed to promoting a safe workplace in accordance with State and Federal Legislations, thereby enhancing employee health and well-being. This policy is intended to provide a guideline to establish rules, understanding and expectations regarding Smoking, Alcohol and substance abuse.

6.1.Smoking

NIMCO GROUP, in compliance with the Tobacco Product Control Amendment Act, 1999 (Act No.12), or any amendments to the Act thereafter, agrees to enforce a tobacco-smoke-free environment within its premises. This includes all offices, remote offices, meeting rooms, elevators and staircases, coffee rooms, toilets, canteens, kitchens, construction sites and operating sites. Employees are, therefore, expected to observe these practical guidelines to minimize the risk of fire, discomfort to others and health risks through passive smoking.

- NIMCO GROUP recognizes that it is the individual's right and choice whether to smoke or not. However, in cases where the needs of smokers and non-smokers conflict, the right of non-smokers will prevail
- .Employees who want to smoke during work hours must leave the premises during designated break times (i.e. lunch time).
- All employees are expected to adhere to this policy at all times.

6.2. Alcohol and Substance abuse

NIMCO GROUP is committed to promoting a drug and alcohol-free workplace and ensuring that all employees acknowledge the use of drugs and alcohol as threats and share the company's aim to minimize the risks involved in it.

- Substance abuse is detrimental to an individual's health and may jeopardize safety in the workplace. For this reason, the unlawful manufacture, distribution, storage, dispensation, possession, use or sale of any illegal drug or controlled substance by employees or visitors, as defined by State or Federal Law is prohibited on premises or during any business conducted in NIMCO GROUP premises.
- Any employee found to be under the influence of alcohol, or in possession of or under the influence of any hard drug such as marijuana, heroin, hashish or other illegal or controlled substance while working on any job site, including property/equipment under the control of the substance shall be dismissed from his/her employment with NIMCO GROUP.
- In the event of the discovery of such illegal or unauthorized items in the possession of an Employee, such items and/or materials will be confiscated, reported and released to the appropriate Law Enforcement Agencies.
- Alcohol is prohibited from internal events during work hours.
- The serving of alcohol at events after working hours must be approved in advance by the respective Department Head (or by Executive Management, in the case of a Company-wide function).
- Employees who will be required to drive or operate machine at least six (6) hours after such events are not permitted to take alcohol.
- Off-the-job use of alcohol that adversely affect an Employee's performance or jeopardizes the safety of property/Employee is prohibited.
- Employees who drive motor vehicles as a part of their work may have their employment terminated if they are found to have been driving under the influence of alcohol, whether on duty or off duty.

- The use, possession and distribution or sale of illegal drugs whilst on company premises or company business will be regarded as gross misconduct subject to immediate dismissal.
- Alcohol and controlled substance abuse may impede the productivity and efficiency of Employees or pose a health and safety threat to other employees, visitors, clients and members of the public. To this effect, employees must promptly report any violation of this policy.

7. Grievance and Discipline Management

Grievance and Discipline Management Policy	Policy Reference No: NIMCO-HR-07 Effective Date: August 2021
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Policy on discipline has been created to ensure the rapid, consistent and fair resolution of employee complaints and grievance which may arise within all levels of the organisation. It also encourages the use of informal counselling and progressive disciplinary measures to correct behavioural related issues effecting job performance. Disciplinary and/or corrective action is normally imposed on a progressive basis and includes consultation with Human Resources. Steps may be omitted or repeated depending on the frequency, severity and/or nature of the action in question. The progressive discipline matrix outlines the offenses and job deficiencies with the appropriate disciplinary action. Progressive discipline and/or corrective action may not be imposed in situations involving serious misconduct. Cases of serious misconduct may result in immediate termination of employment.

7.1. Grievance Resolution

- NIMCO GROUP shall operate a systematic process for hearing, evaluating and resolving employee complaints/conflicts in a manner that reflects progressive leadership order and assures them of a fair and consistent treatment. This is in line with its desire to promote an environment of transparency and equality.
- As regards any issues and complaints that might arise, all employees are guaranteed 'fair hearing', and in addition, are assured of protection against any form of victimisation or retaliation.
- The grievance procedure shall only be invoked if informal means of solving work-related problems have failed, and discussions and guidance sought from the HR Manager. Where informal discussions with management have failed to resolve the issue, a complaint by an

employee shall be made in writing and submitted to the HR Manager, including details of the complaint and desired outcome.

- Employees must notify their line manager/supervisor that they are invoking the grievance procedure. The objective of is to deal with any issue as quickly as possible. Any delay in reporting a grievance may hinder a thorough investigation.
- If an employee chooses to initiate the grievance procedure NIMCO GROUP will address the matter as confidentially as possible. If an employee raises a grievance, they are asked to keep the matter confidential to ensure any investigation remains unbiased. Raising a grievance will not prejudice an employee's employment or future career prospects.
- Employees raising a grievance will be invited to a grievance hearing session, put together by the HR Manager. At the hearing, the employee's grievance will be discussed and they will be given the opportunity to explain their grievance and desired outcome.
- The grievance panel will investigate the grievance and make any relevant enquiries before providing the employee with a letter in writing confirming whether or not the grievance has been upheld, subject to approval by the GM

7.2. Discipline

The general efficiency of NIMCO depends to a significant extent on the good discipline of all employees. It is in the interest of both the company and the employees that both parties should be clear as to how they stand in their relationship from one to the other. It is therefore important that proper disciplinary procedures are carried out where necessary.

7.3. Implementation of Disciplinary Procedure

It is the responsibility of the line manager to ensure that all employees conduct themselves in accordance with the company's procedures and expectations.

Where an employee fails to adhere to the company's procedures or expectations, the line manager or immediate supervisor will take necessary disciplinary action to rectify the situation, record measures/decisions taken and send a copy to the human resources department. Where a supervisor or line manager is unsure of the proper disciplinary procedure, the human resources department will provide guidance on the appropriate measures.

7.4. Nature of Offences

There are three types of offences: minor, major and gross misconduct. In some cases, the boundary between these categories is not clearly defined and the Head, Human Resources should be consulted for guidance. Any precedents established in this manner will be used to update the categorisation of offences. Each offence will be dealt with as specified in these procedures.

7.5. Minor Offences

Penalty for minor offences ranges from caution to warning (verbal or written). Examples of minor offences include, but are not limited to the following:

- Lateness to work
- Idling and loitering during working hours
- Avoiding work on account of feigned sickness
- Misuse of telephone
- Causing unnecessary commotion in the office premises.

7.6. Major Offences

Penalty for major offences ranges from severe reprimand to termination of appointment. Examples of major offences include, but are not limited to the following:

- Unauthorised absence from work without permission or acceptable excuse
- Non-disclosure of conflict of interest
- Breach of standing regulations
- Repetition of minor offences
- Insubordination
- Contravention of traffic laws while using company vehicles
- Abuse/misuse of company vehicles e.g.:
 - Carrying unauthorised personnel
 - Driving without a valid driving license
 - Using company vehicle without authorisation
 - Permitting non-NIMCO personnel to drive the vehicles

7.7. Gross misconduct offences

Penalty for gross misconduct offences may result in a summary dismissal. Examples of gross misconduct offences include, but are not limited to:

- Absence from work for a period of over 4 days without authorization
- Repetition of major offences
- Wilful neglect to perform official duties or to carelessly and improperly perform any work which is in one's line of duty
- Sexual harassment
- Wilful misuse/damage of NIMCO's property
- Physical violence on self or other employees
- Soliciting, giving, or accepting bribes or commissions. This includes accepting gifts from suppliers. If a supplier gives a member of staff a gift, irrespective of whether the gift is a result of orders awarded, such

gifts whether in cash or other forms must be declared to the HR Manager and GM Operations. It will be considered as a bribe or a “kickback” if an employee fails to declare such presents.

- Misappropriation and theft of NIMCO’s property. Theft in this regard also includes colluding with other staff or with suppliers of goods and services to secure individual monetary or material rewards, payment “kickbacks”, gifts connected to any financial or material transaction. The company also views misuse of office stationery as theft;
- Fraud and obtaining money by false pretences.
- Writing or publishing any official information which has not been cleared for publication by management.
- Issuance of information of confidential nature to third parties.
- Any offence by an employee that could be deemed to jeopardise NIMCO and the public.
- Use of abusive language or behaviour deemed inappropriate to both NIMCO and the public.
- Being under the influence of alcohol or harmful drugs during hours of duty to the extent of not being capable of discharging one’s duties effectively and efficiently and;
- Criminal offences in cases where a member of staff has been convicted of a serious crime.

7.8. Disciplinary Process

Details of the disciplinary process have been outlined below.

7.8.1. Counselling

The first stage of the disciplinary process is counselling. Where circumstances indicate that there is no need to resort to the formal procedures, the supervisor should talk the matter over with the employee.

If it becomes obvious the matter is more serious, discussions should be adjourned and the formal disciplinary procedure would apply.

7.8.2. Formal Disciplinary Process

The formal disciplinary procedure starts with a Show Cause Letter. The employee will be informed by the appropriate supervisor in writing, of the nature of the complaint/allegation.

7.8.3. Guidelines for administering disciplinary cases :

- The employee will be issued with a Show Cause Letter citing the nature of the offence and requiring him/her to show cause as to why disciplinary action should not be instituted.
- The employee will within the stipulated time of receipt of the Show Cause Letter state his/her defence in writing
- An employee who is facing a disciplinary action will be allowed the right of appeal.
- The grounds for appeal will be reviewed by the next higher level of authority and the decision will be communicated to the employee within 3 days.
- If the explanation is acceptable, the employee will be so advised in writing.

7.9. Verbal Warning

The immediate supervisor will issue a verbal warning in respect of the first instance of minor offences or any failure to reach minimum standards of conduct or performance on the job, or for breach of NIMCO's rules. The supervisor will note any verbal warnings for future reference.

7.10. Written warning

If the explanation is not acceptable to the supervisor or departmental manager judging the case, this will be so stated in a warning letter to the employee, copied to human resources.

- A warning letter will be valid for 3 months.
- First written warning will be applied in case of repetition of an offence for which a verbal warning has been given.
- Second written warning will be given to an employee who has committed a minor offence repeatedly over a period of time.
- If the offence is repeated or the employee does not correct failure, disciplinary action will take the form of a final warning initiated by the line manager and issued by the Head, Human Resources.
 - Before a final warning is given to an employee, the action contemplated will be made known to the employee in writing, and he/she will be provided with an opportunity to answer within 24 hours upon receipt of the letter.
 - If the offence is repeated or the failure not corrected, the employee will be summarily dismissed.
 - The warning will lose effectiveness after 3 months following satisfactory improvement in performance or behaviour but the warning will be maintained on the employee's file during his/her service with the company.
- There may be exceptions to the formal disciplinary procedures in cases where misconduct is serious enough to justify only one written warning, which will act as the first and final warning. Examples (which are not exhaustive) of offences in which this exception may apply include gross insubordination, sexual harassment, verbal abuse, refusal to obey lawful and reasonable instructions and unauthorised absence.

- A warning must be issued to the errant employee within 48 working hours of the offence, in case of minor offences. Where thorough investigations are required, the warning letter must be issued within 7 days on submission of the final findings.

7.11. Suspension

- This formal disciplinary measure will be applied to major disciplinary offences where investigation is required, and the period of suspension is to facilitate such investigations. Payment of allowances will be treated on a case-by-case basis.
- While on suspension, the employee will be required to report to his/her supervisor and sign a register once a week, unless directed otherwise by human resources.
- In the event that the employee fails to sign in during any given week, his/her suspension may automatically be commuted to dismissal. Effort should however, be made to ensure the matter is resolved within the shortest period possible but not more than 30 days except in cases which involve police investigations.

7.12. Summary Dismissal

- In the event of failure to heed to a final written warning, an employee will be advised that he/she may face summary dismissal.
- A dismissed employee will forfeit all entitlements, except employee's salary and allowances (up to the date of its dismissal).
- A note detailing the facts of the case and giving reasons for recommended dismissal will be sent to the individual and a copy placed in his/her personal file.

7.13. Criminal Proceedings

- In the event that criminal proceedings are instituted against an employee for offences that do not directly relate to the company, but are likely to cast doubt on the officer's integrity as an employee, NIMCO may suspend the employee and he/she may be dismissed or requested to resign on grounds that such criminal charge and subsequent proceedings might bring the officer and/or NIMCO into disrepute.

8. Absence Management

Absence Management Policy	Policy Reference No: NIMCO-HR-08
	Effective Date: August 2021

NIMCO Group aims to regulate all forms of absences which accrue to employees as a benefit, and to outline procedures to be followed for the granting and taking of such leave. This policy articulates the framework that governs the administration of absences in the company. NIMCO group recognises six categories of leave: Annual Leave, Maternity Leave, Paternity Leave, Compassionate Leave, Exam Leave and Sick Leave.

8.1. Annual Leave

Annual Leave: this shall be considered an entitlement and be planned in advance to take place within the calendar year at a time convenient to the employee and their superior officer, with sufficient arrangements made for a relief officer. The holiday year starts on January 1st and ends on December 31st. Annual Leave shall be granted to employees in line with the provisions in their offer letter.

Any leave not taken within the calendar year or by the end of the 1st quarter of the following leave year will be forfeited unless a period of deferred leave is granted. It is the responsibility of every employee embarking on leave to ensure that necessary arrangements are put in place prior to their departure.

8.2. Maternity Leave

- Maternity leave is the authorized absence from duty of a serving female employee on account of pregnancy covering the prenatal and postnatal periods. The employee is entitled to 3 months continuous maternity leave beginning not less than four weeks from the expected delivery date with

full pay. A medical certificate showing the expected due date must be given to the HR Manager not less than 2 months before the due date.

- The annual leave for that year will be regarded as part of the maternity leave. In circumstances where this annual leave has already been taken prior to embarking on the period of maternity leave, this annual leave equivalent will be taken without pay during the period of maternity leave.
- On resumption of duty after the birth of a child, female employees will be entitled to two hours off work and can be taken in the morning or end of day for a period of three months.

8.3. Paternity Leave

- Male employees who have or expect to have responsibility for their child's upbringing, are entitled to a maximum of 3 consecutive days paid paternity leave, providing they meet the following criteria:
 - Biological father of a child
 - Mother's husband who expects to have responsibility for the child's upbringing
- A medical note must be submitted to the HR Manager in advance of the request for paternity leave confirming the male employee's partner is pregnant and their expected due date.
- Paternity Leave can start on any day of the week following the child's birth but must be completed within 30 days of the actual date of birth of the child. Paternity leave cannot be taken after this date. One period of leave is available to employees irrespective of whether more than 1 child is born as the result of the same pregnancy. Male employees are not entitled to more than 3 days' paternity leave in a single calendar year. Employees wishing to spend time with additional children born in the same calendar year shall use part of their annual leave for such purposes

8.4. Examination Leave

An employee may be granted examination leave for the purpose of taking a compulsory and approved examination which they are required to pass by condition of their appointment. Under certain circumstances an employee may also be granted special leave with full pay to take a non-compulsory examination, providing permission is first granted by the HR Manager and Executive Management and the examination meets the following criteria:

- That the employee has a strong performance record
- That the passing of the exam will enhance the value of the employee to the business
- That evidence of course admission is first provided
- That the exam is directly relevant to the employees' role
- That evidence of the timetable for the examination is first provided.

8.5. Compassionate Leave

An employee may be allowed special leave from duty on full pay on compassionate grounds for a period of up to 1 week in any given calendar year for the burial of a spouse/child/parent or parents of a spouse. Extension of this period will be at the discretion of management.

8.6. Sick Leave

- All staff failing to report to work on health grounds must communicate such to their line manager at least two (2) hours before resumption time and follow up with appropriate documentation on resumption to their duties if sick leave extends more than one day.
- A medical certificate received from the approved hospitals will be produced for any such absences that are due to illness or disease.
- All staff will be entitled to 5 days sick leave with pay and a maximum of 12 days as stipulated by the law. Any sick day granted in excess of this will be at the discretion of management.

- The company reserves the right to deduct from staff salary, the cost of all absent days that have no medical certificates.

9. Training & Development

Training and Development Policy	Policy Reference No: NIMCO-HR-09
	Effective Date: August 2021

NIMCO GROUP is committed to enabling its employees acquire and develop competencies to perform effectively on assigned job responsibilities, and prepare for even greater ones, improving their overall contribution to the organisation.

9.1. Training Administration

- Training shall be based on need and used to address a specific area for development highlighted by the superior officer as part of the performance appraisal process.
- Informal development interventions shall be offered in addition to formal training structured on-the-job training
- Employees can require training for a variety of reasons, which usually fall into two categories:
 - a) Training to fill a "performance gap" as identified during the performance management process.
 - b) Training to fill a "growth gap", that is, to be promoted or be able to fill another open position in the organization

9.2. Training Plan Development

- As an Organisation, learning activities within shall be continuous. However, a definite plan for training/learning shall be prepared annually.
- The Training Plan and budget would be developed by the HR Manager with input from Heads of Departments, it shall be based on identified learning needs prioritised in line with the specific needs and constraints (e.g. budget constraints) of the business.

- Training Plan would be updated with special/contingent training on a need basis.
- Employees shall have access to a copy of the approved Training Plan such that they are aware of any planned learning activities/programmes for the year and they are informed on any changes on the training plan.
- The HR Manager is responsible for tracking the training plan to confirm execution

10. Information & Data Management

Information and Data Management Policy	Policy Reference No: NIMCO-HR-10
	Effective Date: August 2021

In order to operate efficiently, NIMCO GROUP has to collect and use information about the people with whom it works. These may include current, past and prospective employees, clients and customers, and suppliers. In addition, it may be required by law to collect and use information in order to comply with the requirements of the Federal government. NIMCO Group aims to maintain complete and accurate records regarding each employee and position, to comply with legal requirements regarding retention and release of personnel records, and to preserve the confidentiality of employee records. This policy also provides guidance for employees' use of social media, which should be broadly understood for purposes of this policy to include Instagram, Twitter, Facebook, Snapchat, online forums, social networking sites, and other sites and services that permit users to share information with others.

10.1. Employee Records Management

- i. The human resources department is responsible for maintaining records of each employee's work history and for maintaining some biographic information, including educational background, home and office address, and emergency notification information.
- ii. On engagement, it is mandatory that every employee should submit photocopies of their credentials and bring in the originals for sighting.

All new employees are expected to complete the listed forms:

- ✓ Employee information form
- ✓ ID Card form
- ✓ Other forms as required by the HR Department
- ✓ NHF form
- ✓ Pension form

- iii. It is the responsibility of line managers to notify the HR Department of changes in job duties, work schedule, or other position-related information.
- iv. Employees are responsible for notifying the HR Department of changes in name, marital status, address and telephone number by completing a Personal Change Notice Form. This information will be treated accordingly.
- v. Only the following information concerning active, inactive or ex-staff is released by the human resources department upon receipt of a written request:
 - ✓ Duration of employment at NIMCO Group
 - ✓ Job classification or title
 - ✓ Department in which the individual is or was an employee.
- vi. Supervisors do not have access to personnel files maintained by the HR Department. However, information on work record or employment history will be provided to supervisors by the HR Department on a need-to-know basis.
- vii. Upon written request, an employee may request information from his or her personnel file. This information will only pertain to his employment records.
- viii. A written request is also required from former employees when requesting information from their personnel files.

10.2. Confidentiality

During and after employment with NIMCO GROUP, each employee has a responsibility to protect and maintain the confidentiality of information belonging or relating to and its customers. Accordingly, an employee must not, except as authorized or required by their duties or Court of Law, disclose to any person whatsoever or otherwise make use of any

confidential information in whatever form an employee may have acquired in the course of their employment concerning the affairs and finance of NIMCO GROUP or personal details of its staff. All employees must use their best endeavours to prevent the unauthorized publication or disclosure of any such confidential information. This obligation continues after the termination of employment.

10.3. Use of Computers & Laptops

- The computers and laptops provided to the employees will strictly be for official purposes only.
- Any damage or loss of Organization equipment like laptop/computer, due to employee's negligence, unless proven otherwise, will be charged to the employee.

10.4. Social Media

The following principles apply to professional use of social media on behalf of NIMCO GROUP as well as personal use of social media when referencing NIMCO GROUP.

- Employees need to know and adhere to the NIMCO GROUP'S Code of Conduct, and other company policies when using social media in reference to NIMCO GROUP.
- Employees should be aware of the effect their actions may have on their images, as well as NIMCO GROUP'S image. The information that employees post or publish may be public information for a long time.
- Employees should be aware that NIMCO GROUP may observe content and information made available by employees through social media.

- Employees should use their best judgment in posting material that is neither inappropriate nor harmful to NIMCO GROUP, its employees, or customers.
- Although not an exclusive list, some specific examples of prohibited social media conduct include posting commentary, content, or images that are defamatory, pornographic, proprietary, harassing, libellous, or that can create a hostile work environment.
- Employees are not to publish, post or release any information that is considered confidential or not public. If there are questions about what is considered confidential, employees should check with the HR Manager and/or supervisor.
- Social media networks, blogs and other types of online content sometimes generate press and media attention or legal questions. Employees should refer these inquiries to authorized company spokespersons.
- If employees encounter a situation while using social media that threatens to become antagonistic, employees should disengage from the dialogue in a polite manner and seek the advice of a supervisor.
- Social media use shouldn't interfere with an employee's responsibilities. NIMCO GROUP'S computer systems are to be used for business purposes only. When using the computer systems, use of social media for business purposes is allowed (ex: Facebook, Twitter, and LinkedIn), but personal use of social media networks or personal blogging of online content is discouraged and could result in disciplinary action.
- After-hours online activity that violates the Company's Code of Ethics or any other company policy may subject an employee to disciplinary action or termination.

- If employees publish content after-hours that involves work or subjects associated with NIMCO GROUP, a disclaimer should be used, such as this: "The postings on this site are my own and may not represent NIMCO GROUP'S positions, strategies or opinions."
- It is highly recommended that employees keep company related social media accounts separate from personal accounts.

11. Exit Management

Exit Management Policy	Policy Reference No: NIMCO-HR-11
	Effective Date: August 2021

NIMCO GROUP has established a formal process for employees leaving the company's employment without disruption to business operations and in accordance with relevant labour laws. An Employee will be separated from the company in the following events:

11.1. Resignation

An employee who resigns will be liable to refund the company any sum of money which they may be owing or which may be refundable on account of the employee not discharging the obligations set out in any prior agreement. If an employee has taken more holiday than is proportionate at the date of resignation, the company will calculate the value of the excess days and deduct this sum from the employee's final salary.

11.2. Procedure

- An employee wanting to leave the services of the company will have to submit a resignation letter giving applicable notice period or as stipulated in his/ her appointment letter, to his/ her immediate supervisor and a copy of the same to the HR Manager.
- The notice period from the employee will be essential for the company to ensure timely and smooth hand over of existing responsibilities to another Employee. However, under special circumstances the organization may make an exception and accept salary in lieu of the notice period.
- On acceptance of resignation, a communication in writing will be given to the Employee with a copy to accounts unit for his/ her full and final settlement of dues.

11.3. Termination

An employee's services will be terminated according to the terms of appointment by giving a stipulated notice or salary in lieu of the notice period. The service of an employee on probation, whose performance is unsatisfactory, even after extension of the probation period, will be terminated at the end of such extension. In such cases no notice period will be given to the Employee.

NIMCO GROUP may also summarily dismiss, without any entitlement, employees who commit any of the following offences:

- Theft, fraud, forgery, corruption and other similar irregular practices
- Assault or battery committed on the company's premises.
- Wilful damage of the company's property.
- Removal of any records or forms pertaining to employee records or NIMCO GROUP'S business without appropriate authorisation.
- Divulging confidential information on the company's activities, co-worker's private and personal matters, or nature and status of company's accounts.
- Signing of documentation committing to a financial obligation without authority or approval.
- Presentation of false credentials.
- Conviction of criminal offence by legal process other than a minor misdemeanour

11.4. Redundancy

- Redundancy will be understood to mean the involuntary loss of employment through no fault of the employee caused by:
- Restructuring or elimination of employee's job due organisational or technological changes and inability of employee to be repositioned due to lack of training, experience or requisite academic qualifications

- Excess manpower
- Contraction of available work through outsourcing or other alternatives.
- Where an employee is declared redundant, a redundancy payment will be made for each completed year of employment.

11.5. Exit Interview

- The exit interview process is primarily to gather information from Employees who are voluntarily terminating or retiring from their employment.
- Prior to final separation, an Exit Interview will be conducted to assess the reasons for the employee leaving the and taking the employee's views on work in general as well as any "de-motivating" factors that might have caused the employee to resign. This interview would be documented by the HR Manager for the purpose of feedback from the exiting employee.
- The HR Manager will make use of an Exit Interview form to document findings from the Interview session.

11.6. Return of Office Property

On termination of employment with the company, Employees will be required to surrender all business-related documents, confidential data or the like which may have been entrusted to the employee.

11.7. Right Of Set-off

Where an employee is leaving the services of the company for any reason whatsoever, NIMCO Group may deduct from, or set-off against any salary and other entitlements due to the employee, all sums due from employee to the company.