

# **CODE OF CONDUCT POLICY**

**Document Reference:** POL-COC-001 **Version:** 2.1 **Effective Date:** January 1, 2025 **Review Date:** January 1, 2026 **Classification:** Internal

---

## **1. PURPOSE**

This Code of Conduct establishes the standards of professional and ethical behaviour expected of all employees in compliance with Nigerian labour laws and international best practices.

## **2. LEGAL FRAMEWORK**

This policy is established in accordance with: - **Nigerian Labour Act (Cap L1 LFN 2004)** - Sections 7-9 (Terms of Employment) - **Employees Compensation Act 2010** - **Nigeria Data Protection Regulation (NDPR) 2019** - **Nigeria Data Protection Act (NDPA) 2023** - **Criminal Code Act** - Provisions on fraud and theft - **Cybercrimes (Prohibition, Prevention, etc.) Act 2015** - **Companies and Allied Matters Act (CAMA) 2020**

## **3. SCOPE**

This policy applies to all employees, contractors, consultants, and temporary staff engaged by the Company, regardless of location or employment status, in accordance with Section 7 of the Nigerian Labour Act.

## **4. CORE VALUES**

### **4.1 Integrity**

- Act honestly and ethically in all business dealings
- Maintain transparency in communications
- Report any unethical behaviour promptly
- Comply with anti-corruption laws including the Independent Corrupt Practices Commission (ICPC) Act and Economic and Financial Crimes Commission (EFCC) Act

### **4.2 Respect**

- Treat all colleagues, clients, and stakeholders with dignity
- Value diversity and promote inclusion
- Avoid discriminatory language or behaviour
- Uphold constitutional rights as per Chapter IV of the 1999 Constitution (as amended)

### **4.3 Accountability**

- Take responsibility for your actions and decisions
- Meet commitments and deadlines
- Acknowledge and learn from mistakes

#### **4.4 Excellence**

- Strive for quality in all work outputs
- Continuously improve skills and knowledge
- Contribute positively to team objectives

### **5. PROFESSIONAL CONDUCT**

#### **5.1 Workplace Behaviour**

Employees shall:

- Maintain professional demeanour at all times
- Dress appropriately according to company guidelines
- Arrive punctually for work in compliance with agreed working hours (Section 13, Labour Act)
- Use company resources responsibly

#### **5.2 Communication Standards**

- Use respectful and professional language
- Respond to communications within 24 business hours
- Maintain confidentiality of sensitive information per NDPR requirements
- Avoid gossip and rumour-spreading

#### **5.3 Conflict of Interest**

Employees must:

- Disclose any potential conflicts of interest to HR in writing
- Avoid personal relationships that may compromise objectivity
- Refrain from accepting gifts exceeding ₦50,000 in value (approximately \$30 USD)
- Not engage in competing business activities as per employment contract terms
- Declare all outside business interests annually

#### **5.4 Anti-Bribery and Corruption**

In compliance with the Corrupt Practices and Other Related Offences Act 2000:

- Do not offer, give, solicit, or accept bribes in any form
- Report any bribery attempts to the Compliance Officer
- Facilitation payments are strictly prohibited
- Accurate records must be maintained for all transactions
- Violations may result in prosecution by EFCC or ICPC

### **6. WORKING HOURS AND ATTENDANCE**

#### **6.1 Standard Hours**

In accordance with Section 13 of the Nigerian Labour Act:

- Normal working hours: 8 hours per day
- Maximum working week: 40 hours (excluding breaks)
- Overtime must be approved in advance by supervisor

#### **6.2 Overtime Compensation**

As per Sections 13 and 14 of the Labour Act:

- Overtime rate: 1.5x normal hourly rate
- Sunday/Public holiday work: 2x normal hourly rate
- Written consent required for overtime exceeding statutory limits

### **6.3 Rest Periods**

- Minimum 1-hour lunch break daily
- Minimum 24 consecutive hours rest per week
- Annual leave as per Leave Policy

## **7. DIGITAL CONDUCT**

### **7.1 Email and Internet Usage**

- Use company email for business purposes primarily
- Avoid accessing inappropriate websites
- Do not download unauthorized software
- Protect login credentials per IT Security Policy

### **7.2 Social Media**

In compliance with the Cybercrimes Act 2015:

- Do not speak on behalf of the company without authorization
- Maintain confidentiality of company information
- Separate personal opinions from company positions
- Report any negative mentions of the company
- Do not post defamatory content about colleagues or the company

### **7.3 Data Protection**

In compliance with NDPR and NDPA:

- Handle personal data in accordance with lawful basis
- Report data breaches within 72 hours to the Data Protection Officer
- Obtain consent before processing personal data
- Maintain confidentiality of customer and employee data

## **8. COMPLIANCE**

### **8.1 Nigerian Legal Compliance**

All employees must comply with:

- Nigerian Labour Act (Cap L1 LFN 2004)
- Pension Reform Act 2014
- Employee Compensation Act 2010
- Nigeria Data Protection Act 2023
- Companies and Allied Matters Act 2020
- Personal Income Tax Act
- Federal Character Commission Act (where applicable)

### **8.2 Industry-Specific Regulations**

As applicable:

- Central Bank of Nigeria (CBN) Regulations
- Securities and Exchange Commission (SEC) Rules
- Nigerian Communications Commission (NCC) Guidelines
- National Information Technology Development Agency (NITDA) Regulations

### **8.3 Reporting Violations**

Suspected violations should be reported to:

- Immediate supervisor
- Human Resources Department
- Compliance Officer
- Anonymous whistleblower hotline: 0800-XXX-XXXX
- Email: ethics@company.com

Whistleblower protection is guaranteed as per company policy and applicable Nigerian law.

## **9. CONSEQUENCES OF VIOLATION**

### **9.1 Disciplinary Procedure**

In accordance with Sections 7(1)(g) and 11 of the Labour Act: 1. Verbal warning (documented) 2. First written warning 3. Final written warning 4. Suspension without pay (maximum 14 days) 5. Termination of employment

### **9.2 Summary Dismissal**

The following may result in immediate termination per Section 20 of the Labour Act: - Gross misconduct - Fraud or theft - Willful disobedience - Habitual neglect of duties - Violent or abusive behaviour - Breach of confidentiality

### **9.3 Legal Consequences**

Serious violations may result in: - Report to EFCC or ICPC for corruption offences - Report to Nigeria Police for criminal matters - Civil litigation for damages - Regulatory sanctions where applicable

## **10. TERMINATION PROCEDURES**

### **10.1 Notice Periods**

As per Section 11 of the Labour Act:

Period of Employment	Notice Required
3 months or less	1 day
3 months - 2 years	1 week
2 - 5 years	2 weeks
5 years or more	1 month

*Or as specified in individual employment contracts if more favourable.*

### **10.2 Terminal Benefits**

Upon termination, employees are entitled to: - Outstanding salary to date of termination - Pro-rata annual leave pay (Section 18, Labour Act) - Outstanding expense reimbursements - Certificate of service upon request - Transfer of pension RSA to new employer

## **11. GRIEVANCE PROCEDURE**

### **11.1 Internal Resolution**

In accordance with Section 7(1)(f) of the Labour Act: 1. Raise issue with immediate supervisor 2. Escalate to HR if unresolved within 5 working days 3. Appeal to MD/CEO if still unresolved

### **11.2 External Resolution**

If internal procedures are exhausted: - Industrial Arbitration Panel (IAP) - National Industrial Court of Nigeria - Federal Ministry of Labour and Employment

## **12. ACKNOWLEDGMENT**

All employees are required to read, understand, and acknowledge this Code of Conduct: - Within 14 days of employment commencement - Within 14 days of any policy update - Annually during performance review

Failure to acknowledge does not exempt employees from compliance.

---

**Approved by:** Chief Executive Officer **Company Secretary:** [Name] **Date:** December 15, 2024

**Regulatory References:** - Federal Ministry of Labour: [www.labour.gov.ng](http://www.labour.gov.ng) - EFCC: [www.efcc.gov.ng](http://www.efcc.gov.ng) - ICPC: [www.icpc.gov.ng](http://www.icpc.gov.ng) - NITDA: [www.nitda.gov.ng](http://www.nitda.gov.ng)

*This policy supersedes all previous versions and should be read in conjunction with the Employee Handbook.*