

RINGARDAS NIGERIA LTD

EMPLOYEE HANDBOOK

EMPLOYEE HANDBOOK

PART 1

YOUR CONDITIONS OF EMPLOYMENT

**UNDERSTANDING ALL HR MATTERS
RELATED TO YOUR EMPLOYMENT**

VERSION #2

05/08/19

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WELCOME TO RINGARDAS NIGERIA Limited.

On behalf of your colleagues and the Board of Directors, I welcome you to RINGARDAS NIGERIA Ltd and wish you every success here.

At RINGARDAS NIGERIA Ltd, we believe that each employee contributes directly to the growth and success of the Company and we hope you will take pride in being a member of our team.

Ringardas Nigeria Ltd sees itself as a law-abiding Corporate citizen of Nigeria. Therefore, all Company's employees are expected to equally follow and abide by the laws of Nigeria.

Your professional relationships will be easier when you and your colleagues are aware and share the same culture and values of our organization: **Integrity, Customer Service, Employee Engagement, Care and Innovation**

No business is free from day-to-day problems, but we believe our personnel policies and practices will help resolve such problems. All of us must work together to make the Company a viable, healthy, sustainable and profitable organization. This is the only way we can provide a satisfactory working environment that promotes genuine concern and respect for others including all employees and our customers.

This handbook was developed to outline the Company policies, programs, benefits available to eligible employees and to describe the expectations of our employees in terms of rights and obligations. It also highlights our stance on anti-corruption and compliance. Employees should become familiar with the contents of the Employee Handbook as soon as possible, for it will answer many questions about employment with the Company.

If you have any comments, queries or suggestions regarding the content of the Employee Handbook, please direct them to Human Resources Division.

This Employee Handbook supersedes any and all prior policies, procedures, and handbooks of the Company.

We hope that your experience at Ringardas Nigeria will be challenging, enjoyable, and rewarding.

Again, welcome!

Philippe GORON
Managing Director

RINGARDAS MISSION STATEMENT

"Our primary objective at RNL is to grow and maintain our leadership position in the supply of bitumen and bituminous products in Nigeria.

The reliable and timely delivery of best-in-class products all over the territory and customized solutions will enable us to reinforce longterm partnerships with our customers and road industry actors whilst continuously exceeding their expectations.

We strive to permanently carry out our operations according to the highest safety standards and utmost respect for the environment in which we operate in Nigeria.

We will achieve this mission by adhering relentlessly to our Core Values: Integrity, Customer satisfaction, Employee engagement, Care and Innovation"

RINGARDAS CORE VALUES

INTEGRITY	<p>We believe that the conduct of our Company in Nigeria must be pursued in a manner that is socially responsible and commanding respect for its integrity. Hereto we commit to</p> <ul style="list-style-type: none"> ➤ Act with honesty and morality ➤ Comply with our Company's Code of Ethics. ➤ Operate within the letter and the spirit of the law in Nigeria ➤ Encourage our partners to behave in the same way
CUSTOMER SATISFACTION	<p>We are dedicated to keep developing a sustainable and mutually beneficial partnership with our customers. To achieve this, we will</p> <ul style="list-style-type: none"> ➤ Satisfy their needs and exceed their expectations in a timely manner ➤ Offer high quality as well as outstanding customised services ➤ Keep promises and stick to commitments made
EMPLOYEE ENGAGEMENT	<p>Our people are the source of our strength and we are dedicated to providing a great work environment where we</p> <ul style="list-style-type: none"> ➤ Treat each other with respect, dignity and fairness and value diversity of people and thought ➤ Put the team ahead of our personal success and trust each other to deliver on our respective obligations ➤ Invest in continuous training, learning and personal development and promote staff on performance and merit
CARE	<p>As a Caring Company,</p> <ul style="list-style-type: none"> ➤ Everything we do, every decision we make take into consideration the health and safety of our staff, partners and concerned communities ➤ We are committed to continuous environmental improvement by promoting reuse and recycling, reducing waste and by complying with related regulations ➤ We contribute to the country development by supplying the infrastructure sector with added value products "Made in Nigeria" that use latest state-of-the-art technology
INNOVATION	<p>Innovation is an essential part of Ringardas DNA and enables us to get ahead of the pack. To keep the lead, we constantly</p> <ul style="list-style-type: none"> ➤ Strive to find the best solution, foster innovation in all domains: products and services, internal processes and procedures ➤ Encourage our staff to continually expand their knowledge and experience to become "life-long learners" ➤ Monitor risks, learn from failures and celebrate successful innovative achievements

PART 1

YOUR CONDITIONS OF EMPLOYMENT

1. PREAMBLE

1.1 PURPOSE OF THIS HANDBOOK

Part 1 of the Employee Handbook is designed to acquaint you with RINGARDAS Nigeria Ltd and provide you with information about working conditions, employee benefits, and policies applying to your employment and in line with your Appointment letter.

The Employee Handbook is not intended to create an employment contract, express or imply, and in no way serves to modify the "at will" employment relationship between the employer and the employee. Either party may choose to terminate employment relationship at any time, with or without notice.

Where a discrepancy arises between this handbook and a staff member's employment offer letter, then the Appointment letter will prevail. The contents of this manual are subject to local labor laws.

No employee handbook can anticipate every circumstance or question about policy. As the Company continues to grow, the need may arise and Ringardas Nigeria reserves the right to revise, supplement, or rescind any policies or portion of the Handbook in the future, as it deems appropriate, in its sole and absolute discretion. Employees will be notified of such changes to the handbook in due course and in compliance with Nigerian work regulations.

1.2 CONDITIONS

The Labour Act – Chapter 198 – Laws of the Federation of Nigeria 1990 establishes the minimum relationship between employer and employee and this Handbook not only incorporates same, but also goes further in providing better conditions for the employee.

The terms and conditions set out in this handbook are subject to changes as may be determined by the socio-political and socio-economic factors in the country and at the discretion of management.

Any modifications and additions to the Handbook shall be approved by the Management of the Company in writing. Such modifications shall be communicated to the employees.

1.3 ABOUT RINGARDAS

1.3.1. Products and services provided:

RINGARDAS NIGERIA Limited also known by its commercial brand ASCA is a trading and manufacturing Company, basically specialized in trading Bitumen & Bituminous products for over two decades. We have been most successfully supplying both bulk Bitumen and Bituminous products within Nigeria to almost all top-ranking road contractors who are busy in serving the nation for a long time. ASCA has been known for its high and consistent product quality in Nigeria and have been serving customers.

In 2015, Rubies Energie, A France-based international oil Company specialised in the storage, distribution and sale of liquid fuel and liquefied petroleum gas (LPG) in over 30 countries acquired Ringardas together with its sister companies in Belgium, Senegal and Togo. The intention behind Rubis acquisition of Ringardas is to further build on the success of Ringardas in Nigeria by deploying its wealth of knowhow, experience and resources towards improving

the success Ringardas has achieved in Nigeria over the years. Rubis is listed on the PARIS stock exchange.

The Company has invested heavily in operational and supply excellence and have many years of experience in leveraging our core supply chain to our customer's advantage by delivering hot bitumen to their site. Our comprehensive quality assurance and consistency enables us to monitor the quality of the Bitumen throughout the supply chain. We have also been serving customers with other petroleum products AGO (Diesel), Bitumen Emulsions and Polymer Modified Bitumen.

Our major customers are major road contractors who are involved in Road Construction Business and have been on board with Federal Ministry of Works and all State Ministries of Works.

More importantly, Ringardas Nigeria is recognised as a Company with higher future values as we continue to conduct strategic investments and engage in independent technological developments.

1.3.2. Facilities and locations

- Head Office: 49, Mamman Nasir Street, Asokoro, Abuja FCT - Nigeria
- Operations: 2 terminal locations at Sapele and Port Harcourt and 3 fully integrated facilities at Gwagwalada, Sapele and Kano where we produce Bitumen emulsions with state of the art fully automated plants. Through this investment we are able to assure the regular and reliable supply of Bitumen to our customers at the right time and at the correct temperature for immediate use.

2. THE EMPLOYMENT

2.1 NATURE OF EMPLOYMENT

Employment with Ringardas Nigeria Ltd is voluntary and both the employee and the Company may terminate the employment relationship at will at any time, with or without notice or cause, so long as there is no violation of applicable federal or provincial law.

Policies set forth in this handbook are not intended to create a contract, nor are they to be construed to constitute contractual obligations of any kind or a contract of employment between Ringardas Nigeria and any of its employees. The provisions of the handbook have been developed at the discretion of Management and may be amended or cancelled at any time, at its sole discretion.

These provisions supersede all existing policies and practices and may not be amended or added to without the express written approval of the Managing Director of the Company.

2.2 EMPLOYEE RELATIONS

Ringardas Nigeria endeavors to offer work conditions, wages, and benefits to its employees that are competitive with those offered by other employers in this sector and in the industry. If employees have concerns about working conditions or compensation, they are strongly encouraged to voice these concerns openly and directly to their Line Managers.

When employees deal openly and directly with Line Managers, the work environment is excellent, communications are clear and attitudes are positive.

We believe that our Company demonstrates its commitment to employees by responding effectively to employee concerns within the limits of its financial capabilities.

In an effort to protect and maintain direct employer/employee communications, we will do anything we can, as approved by the law, to protect the right of employees to speak for themselves.

2.3 EQUAL EMPLOYMENT OPPORTUNITY

In order to provide equal employment and advancement opportunities to all individuals, employment decisions at Ringardas Nigeria will be based on merit, qualifications, and abilities. The Company does not discriminate in employment opportunities or practices based on race, gender, color, religion, sex, nationality, age, or any other characteristic protected by law.

Any employee with questions or concerns about any type of discrimination in the workplace are encouraged to bring such issues to the attention of their immediate Line Manager or the Human Resources Division. Employees can raise concerns and make reports without fear of reprisal.

Please refer to **Ringardas Equal opportunities policy** for more detailed information on this matter.

2.4 GRIEVANCES

Unresolved grievances may be damaging to the morale of employees and the effective operation of the Company.

The **Ringardas Grievance Policy and Procedures** provides guidance and common framework for all employees and the Company to deal with grievances raised effectively and at the earliest possible stage.

The Company commits to the following:

- Timely resolution of all grievances.
- Recognizing the employees' right to be represented by a fellow employee if he/she wishes to do so.
- Ensuring that Management handles grievances with the Human Resources Division acting in an advisory capacity.
- Creating an environment in which an employee may lodge a grievance without fear of being victimized or prejudiced.
- Ensure that all grievances are handled in a confidential manner.
- Ensure that each step in the procedure shall be subject to the stipulated time limits, unless otherwise determined by the parties through mutual agreement.

Usually a grievance procedure is initiated when, within the day-to-day work situation of an employee, an incident has occurred, or the employee's position is such that he is left with a general feeling of dissatisfaction or sense of injustice.

Depending on how serious or sensitive the nature of the grievance is, the case will be addressed either through an informal procedure with the Line Manager with a right to appeal by the employee or a formal two-phase grievance hearing chaired by the HR Director or his delegate.

Please refer to **Ringardas Grievance Policy and Procedures** document for more detailed information.

3. EMPLOYMENT STATUS AND RECORDS

3.1 RECRUITMENT

Selection of candidates for any recruitment leading to employment within the Company is done in strict observance of principles of equity, non-discrimination and transparency. Recruitment process shall have rules and principles that are known and applied by all. The equity principle implies that every individual can see their application processed according to a single process applied to all.

The non-discrimination principle guarantees any individual the right to apply and the fact that their candidacy is taken into account.

The transparency principle guarantees that any job offer is distributed as widely as possible in order to reach as many people as possible.

- By principle, all recruitments shall be made in accordance with the Company's Manpower Plan. In case the position is not included in the Manpower Plan, a request for a derogation shall be submitted for approval to the MD or his delegate.
- The Line Manager who needs new/extra staff shall submit a Personnel Requisition, through the Divisional Director, to HR Division for approval. A comprehensive job description and justification for the position shall be attached to the Requisition form.
- All recruitments are organized by the Human Resources Division, including internships. Furthermore, the HR Division shall also be associated to contracts related to consultancy or outsourcing of employees' administration as well as third party labor provider.
- Vacancy announcements will be distributed in such a way as to obtain a maximum response. However, if during the recruitment process, an internal candidate applies and meets the requirements for the position, priority will be given to him/her, subject to his/her Line Manager's approval taking into account also organizational constraints and his/her capabilities versus the job's requirements.
- The selection techniques used are objective. Pre-selected candidates are to be interviewed and subjected to additional tests, including medical and other measurable selection criteria. As for positions to be filled by expatriate employees, the progressive transfer of knowledge to the national staff is made through support and coaching on the work position, as well as through training, whether technical or not, enabling speeding up of the integration and contribution of the national employee to the Company.

Further details about recruitment procedures are available in the **Ringardas Nigeria Recruitment Policy** document.

3.2 EMPLOYMENT APPLICATIONS

As part of the employment process, all candidates are required to complete a “Staff Profile Form”, attach copies of their credentials and a passport sized photograph. The data will be used for various purposes including manpower/career planning.

Ringardas Nigeria relies upon the accuracy of information contained in the employment application as well as the accuracy of other data presented throughout the hiring process and employment. Any false information provided by a candidate in his/her application will make such application unsuccessful and will be rejected.

3.3 JOB POSTING

Ringardas Nigeria provides employees an opportunity to indicate their interest in open positions and advance within the organization according to their skills and experience. In general, notices of all regular, full-time job openings will be posted, although the Company reserves its discretionary right not to post a particular opening.

Job openings will be posted on the employee bulletin board and/or in the email system, and normally remain open for 15 days. Each job posting notice will include the dates of the posting period, job title, department, location, grade level, job summary, essential duties, and qualifications (required skills and abilities).

To be eligible to apply for a posted job, employees must have performed competently for at least 18 months in their current position. Employees who have a written warning on file, or who are on probation or suspension are not eligible to apply for posted jobs. Eligible employees can only apply for those posted jobs for which they possess the required skills, competencies and qualifications.

To apply for an open position, employees should submit a job posting application to the Human Resources Division listing job-related skills and accomplishments. The application should also describe how their current experience with Ringardas Nigeria and prior work experience and/or education qualify them for the position.

Job posting is a way to inform employees of openings and to identify qualified and interested applicants who might not otherwise, be known to the hiring manager. Other recruiting sources may also be used to fill open positions in the best interest of the organization.

An employee should submit the referral's resume and/or completed application form to the HR Division for a posted job. If the referral is interviewed, the referring employee will be notified of the initial interview and the final selection decision.

3.4 PROBATION PERIOD

The probation period is intended to give new employees the opportunity to demonstrate their ability to achieve a satisfactory level of performance and to determine whether the new position meets their expectations. Ringardas Nigeria uses this period to evaluate employee's capabilities, work habits, and overall performance.

All new and rehired employees work on a probation basis for a period up to six (6) months after their hire date. Any significant absence will automatically extend the probation period by the length of the absence. Internally hired or employees transferred/appointed into a new job function or role shall be subjected to a minimum of three (3) months' probation on the new role.

Generally, if the Company determines that the designated probation period (*for either new or old employees*) does not allow sufficient time to thoroughly evaluate the employee's performance, the probation period may be extended for a specified period. However, the overall duration of a probation period should not exceed nine (9) months.

Upon satisfactory completion of the probation period by a formal evaluation, employees receive a confirmation letter and assume the "permanent" employment classification. Management reserves the right to determine the appointment of employees with unsatisfactory probationary performance.

During the probation period, new employees are only eligible for those benefits that are required by law. Upon confirmation, new employees may be eligible to other Company provided benefits, subject to the terms and conditions of each benefits program. Employees should read the information for each specific benefits program for the details on eligibility requirements.

During this period, Line Managers are responsible for providing new employees with necessary information such as the duration of probation period, job description, communicate the standards for the job, observe work performance and provide feedback to the employee.

3.5 EMPLOYMENT CATEGORIES

It is the intent of the Company to clarify the definitions of employment classifications so that employees understand their employment status and benefit eligibility.

Permanent employees are those who are not in a temporary or probation status and who are regularly scheduled to work on a full-time schedule. Generally, they are eligible for Ringardas Nigeria benefit package, subject to the terms, conditions, and limitations of each benefit program.

Probationers are those whose performance is being evaluated to determine whether further employment in a specific position or with Ringardas Nigeria is appropriate. Employees who satisfactorily complete the probation period will be notified of their new employment classification.

Contractual employees are those who are hired as interim replacements, to temporarily supplement the work force, or to assist in the completion of a specific project. Employment assignments in this category are of a limited duration. Temporary employees retain that status unless and until notified of a change. While temporary employees receive all legally mandated benefits, they are ineligible for all of Ringardas Nigeria other benefit programs.

Casual employees are those who are assigned to work on an intermittent and/or unpredictable basis. While they receive all legally mandated benefits, they are ineligible for all of Ringardas Nigeria other benefit programs.

Employees are grouped into the following categories: **Junior** (grade levels 1 to 4); **Officer** (grade levels 5 to 7), **Senior** (grade levels 8 to 13) and **Director** (grade level 14).

Each position grade level allows for up to 10 steps for employee's salary progression over time and experience gained in the role, subject to a satisfying and sustained performance delivery.

3.6 PERSONNEL DATA

Your personal file will be consulted when decisions in connection with promotions, transfers, layoffs, recalls etc. are to be taken.

It is in your benefit to ensure your personnel file contains information about completion of educational or training courses, outside civic activities, areas of interest and skills that may not have been part of the requirements at the point of your engagement.

3.7 ACCESS TO PERSONNEL FILES

Ringardas Nigeria maintains a personnel file on each employee. The personnel file includes such information as the employee's job application, resume, records of training, documentation of performance appraisals and salary increases, and other employment records.

Personnel files are the property of the Company and access to the information they contain is restricted. Generally, only Line Managers and Management personnel who have a legitimate reason to review information in a file are allowed to do so.

Employees who wish to review their own file should contact the HR Division. With reasonable advance notice, employees may review their own personnel files in the Company's offices and in the presence of an individual appointed by the Company to maintain the files.

3.7.1 Change of name or address

If an employee changes his/her name or address, he/she should inform the HR Division in writing. If, for a female member of staff, the change arises from her marriage, she should also advise whether she wishes a change to be made in recorded name and address of her next-of-kin. A copy of the marriage certificate should be made available also for the personal file. Where a male member of staff changes his name, such change should be clearly stated, with a sworn affidavit attached and or newspaper advert.

3.8 TERMINATION OF EMPLOYMENT

3.8.1. Confirmed employee

Termination of employment is an inevitable part of the employer-employee relationship within any organization, and many of the reasons for termination are routine. Below are examples of some of the most common circumstances under which employment is terminated:

- Resignation - voluntary employment termination with notice or payment in lieu of notice initiated by an employee
- Termination - involuntary employment termination with notice or payment in lieu of notice initiated by the employer.
- Dismissal or Immediate Termination: involuntary employment termination without notice initiated by the employer for serious/gross misconduct.
- Layoff - involuntary employment termination initiated by the employer for non-disciplinary reasons.
- Retirement - voluntary employment termination initiated by the employee meeting age, length of service, and any other criteria for retirement from the employer.

3.8.2. Probationer

A probationary employee may be terminated at any time during or at the end of the probation period with a notice period of seven (7) calendar days or payment in lieu thereof if the termination is not caused by misconduct.

A probationary employee may resign at any point in time during his probation period with a notice period of seven (7) calendar days or payment in lieu thereof.

3.9 EXIT INTERVIEW

It is Ringardas Nigeria Ltd standard policy that persons leaving the Company, whatever the reason, especially upon resignation, should be given the opportunity to share their experiences for the duration of their employment with Ringardas Nigeria Ltd.

The purpose of the exit interview is twofold:

- obtain feedback from employees in order to understand why they are leaving, what made them leave, whether or not they are going to another company and what that company offers them that their current Company does not.
- enable the Company to obtain a good insight into data collected from them which we intend to use to improve aspects of the organization, people management and a better retaining of our employees in the future.

The exit interview should be handled by the HR Division and should preferably take place at the end of the notice period. For more information, please refer to **Ringardas Nigeria Exit Interview Form.**

4. WORKING CONDITIONS AND HOURS

4.1 WORK SCHEDULES

The normal work schedule for all employees is 8 hours a day, Monday to Friday, from 8.00 am to 5.00 pm. Peculiarity of location, staffing needs and operational demands may necessitate variations in starting and ending times as well as variations in the total hours that may be scheduled each day and week.

4.2 MEAL BREAKS

All employees are provided with one meal break of 60 minutes each workday and may take up to 2x15 minutes breaks throughout the day.

In accordance with Nigerian Law, no employee may be required to work more than five (5) hours without a meal break. Meal break will generally be between the hours of 1:00pm and 2:00pm. However, Line Managers could schedule meal periods to accommodate operating requirements. Employees will be relieved of all active responsibilities and restrictions during meal periods.

4.3 OVERTIME

Employees are expected to manage their workloads to ensure adequate rest and leisure time. Occasionally, working overtime may be required to complete a task or meet a deadline.

All overtime work must receive the Line Manager's prior authorization.

Overtime compensation is paid to eligible employees in accordance with federal and state wage and hour restrictions. Overtime pay is based on actual hours worked. Time off on sick leave, annual leave, or any leave of absence will not be considered working hours for purposes of performing overtime calculations. **For more details, refer to Ringardas Nigeria Overtime Policy.**

4.4 PAYDAYS

All employees are paid on a monthly basis on every other 25th day of the month. If a regularly scheduled payday (*25th day of the month*) falls on a day off such as a weekend or holiday, employees will receive pay on the last day of work before the day off. Employees will be paid directly into their bank accounts which they must have provide in advance to the Company. Employees will receive a monthly itemized pay slip.

4.5 ADMINISTRATIVE PAY CORRECTIONS

Ringardas Nigeria takes all reasonable steps to ensure that employees receive the correct amount of pay in their bank account every month and that employees are paid promptly on the scheduled payday.

In the unlikely event that there is an error for pay, the employee should promptly bring the discrepancy to the attention of the HR Division so that corrections can be made as quickly as possible.

5. ANNUAL LEAVE

5.1 LEAVE BENEFITS

5.1.1. Eligibility:

Paid annual leave is available to eligible employees to provide opportunities for rest, relaxation, and personal pursuits. All employees are eligible to earn and use leave time as described in this policy. The leave calendar runs from January to December.

To be eligible for leave, the employee must

- Be a permanent and full-time employee
- Have completed at least one (1) year of service
- Be no longer under probation period

5.1.2. Entitlement:

Unless otherwise stated in his/her employment contract or by other communication from Management, all employees are entitled to a maximum of twenty (20) working days annual leave each year. An employee earns but cannot proceed on an annual leave until his/her first twelve (12) months (i.e. anniversary) of his/her continuous employment unless personal conditions demand.

Paid leave can be used in minimum increments of Five (5) days.

5.1.3. Leave period:

Annual leave should be taken imperatively within the calendar year or immediately in the following year where the leave entitlement has been earned. If not, leave accruals for the period shall be forfeited, unless the employee has been requested by Management to do so for operational reasons.

In such case, leave accruals may be carried forward but shall not exceed the first quarter (March 31st) of the following year. Latest resumption in this case must be the first working day of April.

5.1.4. Accumulated leave:

The Company considers annual leave to be essential to employees' wellbeing, hence there shall be no accumulated leave or commuting of leave to cash except with approval of the Management for specific reasons but must not exceed the first quarter of the following year.

In the event that available leave is not used by the end of the reference period without valid reason, the balance of unused leave will not be paid out to the employee.

5.1.5. Leave Administration:

For ease of annual leave administration, each department/division should submit its annual leave proposal for the year before the end of January. Line Manager would compile the departmental annual leave proposal and forward to the HR Division who would prepare the organization's annual leave calendar.

5.1.6. Leave application:

Prior to going on leave, each employee has to obtain approval from his/her Line Manager and consequently from the HR Division. To this end, their leave application form should be submitted to the Line Manager latest, two (2) weeks before date of departure. Requests will be reviewed based on a number of factors, including business needs and staffing requirements.

Upon termination of employment, employees will be paid for unused leave that has been earned through the last day of work.

Probationary employee will accrue leave but cannot use vacation time until the end of probation has been met. A new employee may be allowed a maximum of five (5) days leave immediately after confirmation.

5.2 PUBLIC HOLIDAYS

Ringardas Nigeria will grant paid holidays based on government and religious holidays as follows:

- | | |
|-----------------------------|---------------------------------------|
| • New Year's Day | January 1 |
| • Good Friday | Subject to change |
| • Easter Monday | Subject to change |
| • Eid-El-Fitri | Subject to change (2 days) |
| • Labor/Workers Day | May 1 |
| • Democracy Day | As declared by the Federal Government |
| • Eid-El-Kebir | Subject to change (2 days) |
| • Eid-El-Maulud | Subject to change |
| • National/Independence Day | October 1 |
| • Christmas Day | December 25 |
| • Boxing Day | December 26 |

The Muslim holidays are moveable and are subject to ratification by the Federal Government. In the event that a public holiday falls on a weekend, the holiday may be taken on the preceding Friday or following Monday, or the day may be used as a floating holiday at a later stage.

Ringardas Nigeria will grant paid holiday time off to all permanent employees including probationers.

To be eligible for holiday pay, employees must work the last scheduled day immediately preceding and the first scheduled day immediately following the holiday.

If a statutory holiday falls during an eligible employee's paid absence (such as vacation or sick leave), the number of days will accrue to the employee and be added to his annual leave days.

5.3 SICK LEAVE

The Company provides payment of sick leave when an employee is away from work due to illness. Amounts due for sick leave will be equal to the employee's regular salary.

However sick leave shall only be granted to an employee on the production of medical certificate issued by an approved medical practitioner. Such certificate should be produced within twenty-four (24) hours of absence from duty due to sickness.

If an employee feels she / he is too ill to come to work, she/he must inform her/his Line Manager and the HR Division latest by 9 am on the same day.

If a so-called sick leave is taken on a day adjacent to a public holiday or week - end (e.g. Friday) or on two (2) or more consecutive days and that a medical certificate cannot be handed out by the employee to the HR Division, such leave will be deemed as annual leave and converted accordingly.

A Prolonged Sick Leave up to a maximum of twelve (12) months may be granted by the Company, subject to the justification by an approved medical practitioner and provided that the employee demonstrates he/she follows the prescribed treatment/therapy:

- An initial prolonged sick leave of up to three (3) months with full pay in any one calendar year.
- An additional period of up to three (3) months with half pay, at the discretion of the Management.
- A final period of up to six (6) months without pay, at the discretion of the Management, with a subsequent review to determine suitability or otherwise of continuation of employment on medical ground.

5.4 MARRIAGE

Three (3) paid working days off are allowed for the marriage of the employee or one of his children. An employee may take one (1) day leave of absence for the marriage of a parent, brother or sister.

5.5. MATERNITY

5.5.1. Maternity Leave Admissibility

All female employees are entitled to four (4) months maternity leave in the event of their giving birth. Unless otherwise prescribed on medical grounds, maternity leave may not be taken earlier than six (6) weeks prior to confinement date.

The amount of gross salary paid during maternity leave will depend on the employee's duration of service:

Duration of service in employment	Less than 6 months	6 to 12 months	13 to 24 months	Above 24 months
Percentage of gross salary paid	No pay	50%	70%	100%

5.5.2. Notice:

- a) The employee must provide in writing to the Company, at least three weeks in advance to the date of the beginning of her maternity leave and the date envisaged of her return to work. A medical certificate attesting of the date envisaged of the birth must accompany the notice.
- b) The notice can be less than 3 weeks if the medical certificate attests need for the employee to cease working within a less time. If physical dangers are possible, the employee will be assigned to other tasks while preserving the rights and preferences connected to her regular position.

5.5.3. Return to work:

- a) The employee must provide in writing to Management the expected date of her return to work three (3) weeks before returning from her maternity or parental leave.
- b) The employee who does not present herself to work five (5) days after the expiration of her maternity or parental leave may be known to have resigned.

- c) At the end of the maternity leave, the employee will be reinstalled in her regular function and she will be entitled to all the advantages of which she would have profited if she had remained with work.
- d) The employee may be permitted to resume at 9:00 am and close from work at 4:00 pm for eight (8) weeks after resumption from maternity leave.

5.5.4. Miscarriage:

- a) In the event of miscarriage, the employee must as soon as possible send to the HR Division a notice accompanied by a medical certificate attesting to the miscarriage.
- b) When a danger of miscarriage requires a stop of work, the employee is entitled to a special maternity leave of the duration prescribed by the medical certificate, which attests to the existing danger.

5.5.5. Adoption leave:

In the event an employee adopts a child, the following leave entitlement will apply:

Age of the child (months)	Less than 6	6 to 12	13 and above
Leave entitlement (months)	3	2	1

5.6. PATERNITY LEAVE

Male employees shall be entitled to two (2) paid working days off during their wives' childbirth or of the adoption of a child.

Also, the employee can avail himself of a leave without pay of three (3) days. This leave can be split but must be taken in the 15 following days of the arrival of the child at the house.

5.7 COMPASSIONATE AND BEREAVEMENT

The Company understands that there may be some unexpected events in a staff's life that are grounds for compassionate leave such as but not limited to, the death of an employee's close family member, e.g. spouse, parent, sibling or child (listed in employee's file as dependent); a serious family problem or sickness of a dependent child.

The nature of each staff's need for compassionate leave will vary greatly, so each case will be treated individually, at the discretion of the Management.

However, employees - having worked at least sixty (60) calendar days for Ringardas Nigeria - who require taking time off due to the death of an immediate family member will be provided paid leave as follows, depending on the relationship between the employee and the deceased person:

Immediate family of the Employee	Number of Working Days leave
Spouse	5
Child	
Spouse's child	
Father / Mother	5
Brother / Sister	
Grandfather/Grandmother	
Uncle/Aunt	2
Nephew/Niece	
Son-in-law/Daughter-in-law	
Father-in-law/Mother-in-law	
Brother-in-law/Sister-in-law	
Grandson/Grand-daughter	

Bereavement leave will normally be granted unless there are unusual business needs or staffing requirements. Employees may, with their Line Manager's approval, use any available paid leave for additional time off as necessary.

5.8. STUDY AND EXAMINATION

The purpose of this policy is to encourage employees to take responsibility for their own development and provide enablers for employees to further their studies.

The proposed employee study areas must:

- Fall within the critical skills requirements of the Department/Division and Ringardas Nigeria strategic objectives.
- Be relevant to the employee's current or possible future role and development needs.
- Be aligned with the employee's personal development plan.

Leave for study and examination purposes is a privilege - not a right - that may be granted by the Head of Department/Division at his/her sole discretion.

For more detailed information, please refer to **Ringardas Leave for study & examination policy.**

5.9. COURT WITNESSING

Employees who are subpoenaed to attend Court for the purpose of giving evidence as witness in a Company related case/suit will normally be granted leave of absence with pay.

6. BENEFITS PROGRAM FOR NIGERIAN STAFF

Eligible Ringardas Nigeria national employees are provided a range of benefits. A number of the programs cover all employees in the manner prescribed by law.

Benefits eligibility is dependent upon a variety of factors, including employee classification. Your Line Manager can identify the programs for which you are eligible. Details of many of these programs can be found elsewhere in the Employee Handbook as well as in the HR electronic Policies Manual that can be consulted on Ringardas Nigeria Intranet.

6.1. HEALTH BENEFITS

The following benefit programs are available to eligible employees:

6.1.1. N.H.I.S.: All employees are registered under the National Health Insurance Scheme (N.H.I.S) or other Medical scheme.

6.1.2. Medical Insurance

Ringardas Nigeria private Health Insurance plan provides employees and their eligible dependents access to medical insurance benefits.

The medical insurance covers the employee, the spouse of the married employee and his/her duly official declared children up to maximum of four (4). Detail of Ringardas Nigeria Health program are available from the HR Division.

Details of the Health Insurance plan will be provided in advance of enrollment to eligible employees. Contact the Human Resources Division for more information about Health Insurance benefits.

6.2. GROUP LIFE INSURANCE

Group Life Insurance: In line with the Pension Act, the Company enrolls each new full-time employee on the Group Life and Accident Insurance policy with a licensed insurance company. It covers death and permanent disability risks for the employee.

Accidental Death and Dismemberment (AD&D) insurance provides protection in cases of serious injury or death resulting from an accident. AD&D insurance coverage is provided as part of the basic life insurance plan.

Only regular full-time employees are eligible to participate in the Group Life insurance plan: Contact the Human Resources Division for more information about Life insurance benefits.

An employee who resigns from the Company shall automatically be withdrawn from the Company Group Life Insurance and shall not be entitled to any insurance benefits.

6.3. PENSION PLAN

In this plan, the Company contributes ten (10)% of employee's gross emolument (basic + housing + transport) and the employee eight (8)%. Details of these benefits can be obtained from the HR Division.

6.4. RELOCATION BENEFITS

When Ringardas Nigeria asks employees to relocate to a new area, certain relocation benefits, including temporary free accommodation in a guesthouse (where available) and or a relocation allowance may be provided to facilitate the transition. Because each employee's relocation situation is specific, the HR Division will review them case by case. For detailed information, please contact the HR Division. *Relocation allowance may not apply if relocation is initiated by the employee.*

The Company extends these relocation benefits to contribute to the success of every employee's relocation. However, if an employee resigns from the Company's service within one year of the relocation, the amount of the relocation allowance and / or other relocation benefits will be considered as a loan. Accordingly, the employee will be asked to reimburse the prorated unused part of the relocation expense.

6.5. RETIREMENT BENEFITS

Any employee leaving the service of the Company on retirement, resignation and termination (not summary dismissal) with a minimum of five (5) years of service shall be entitled to gratuity of one-month gross salary multiplied by the number of years completed.

Any employee who did not resign properly as provided in the conditions of service or dismissed for misconduct shall not be eligible for any gratuity. This gratuity comes in addition to his/her pension contributions which is managed and could be accessed in line with the stipulates of the Pension Act, as amended.

Based on the foregoing, normal retirement age for all members of staff shall be 65 years old. However, this could be extended to 70 years old, subject to case-by-case approval from Management.

Accrued gratuity will be paid to retiring employees with less than five (5) years' service with the company.

6.6. DEATH IN SERVICE

In the event of death of an employee that has served the Company for a minimum of 12 months, the Company shall be responsible for:

- Provision of a suitable 'coffin'
- Transportation of the corpse to the place of burial
- Transportation of the immediate family/property to their place of origin (hometown or village)

- Payment to the next of kin/lawful personal representatives or executors of the deceased's terminal benefits (i.e. gratuity + assistance with insurance claims and pensions)
- *Accrued gratuity of employee with less than five (5) years' service will be paid to the next of kin/lawful personal representatives or executors*
- There shall be at least a Company representation of the HR Division and a colleague at the burial

In addition, the family of a late employee who died in service represented by the next of kin will be paid ex-gratia according to the following schedule:

Staff category	Grade Level	Monthly gross salary
Junior	1 to 4	2
Officer	5 to 7	1.5
Senior and above	8 and above	1

7. YOUR REMUNERATION

7.1 JOB DESCRIPTION

Ringardas Nigeria makes every effort to create and maintain accurate job descriptions for all positions within the organization.

Each job description template includes the following sections: "Job information", "Job summary", giving a general overview of the reason for the job, "Essential duties and responsibilities", "Supervisory responsibilities", "Skills and knowledge" including education and/or experience and any certification required.

The job description (JD) is a core document for establishing hiring criteria, for determining the position level and therefore the corresponding remuneration, to aid in orientating new employees to their jobs, identifying the requirements of each position, and setting standards for employee performance evaluations.

The HR Division and the hiring manager prepare job descriptions when new positions are created. Existing job descriptions are also reviewed and revised regularly in order to ensure that they are kept up to date. All employees will be expected to help ensure that their job descriptions are accurate and current, reflecting the work being done.

Employees should remember that job descriptions do not necessarily cover every task or duty that might be assigned, and that additional responsibilities may be assigned as necessary.

Please contact the HR Division if you have any questions or concerns about your own job description.

7.2 PERFORMANCE EVALUATION

Line Managers and employees are strongly encouraged to discuss job performance and goals on an informal, regular basis.

Besides, the Company operates a formal performance appraisal system. Performance evaluations are conducted at least once a year to provide both Line Managers and employees the opportunity to evaluate employee's achievements versus job description duties for junior staff and officers or annual Performance Contract based on measurable objectives for senior staff/managers. It is a unique opportunity for both parties to discuss job tasks, identify means such as training to correct weaknesses, encourage and recognize strengths, and discuss positive, purposeful approaches for meeting goals.

The performance evaluation process shall afford the employee the opportunity to express his/her views where he/she disagrees with the comments or ratings of his/ her performance.

At the end of the performance evaluation process, the score granted by the Line Manager to the employee will have a direct impact on his/her gross salary when the annual merit increase - based only on individual performance - review takes place.

For more information on Performance Evaluation, please refer to **Ringardas Nigeria Performance Management Policy**

7.3 REMUNERATION PROGRAM

Ringardas Nigeria wishes to be regarded as an Employer of choice, capable of attracting, retaining and developing skillful and well-trained people while conveying its corporate values: **Integrity, Customer Service, Employee Engagement, Care and Innovation**

7.3.1. Eligibility:

The remuneration program applies to all national employees hired under a Letter of Appointment. The components that make up the set of remuneration, particularly relating to social benefits, may vary depending on the employee's position/grade level.

7.3.2: Elements used to determine gross salary:

The "gross salary" is the sum of Basic salary + Fixed allowances, in other words it corresponds to the employee's monetary part of its total compensation.

Gross salary for every position is determined by factors such as job analysis and evaluation, salary survey data and Company's budget constraints. Ringardas Nigeria reviews periodically its Remuneration program and restructures it as deemed necessary and feasible.

The progression of the employee's individual gross salary over time depends directly on his/her performance delivery and possible promotions into positions of a higher level.

7.3.3: The Job Description: an essential tool

As already mentioned, the job description is an essential document not only for recruitment purpose but also for job evaluation. Evaluating the position – not the jobholder – enables to grant it a "Grade Level" on a scale from 1 to 14 depending on the **scope, complexity, degree of initiative/delegation, education and experience required and impact on the "bottom line"** of the Company.

The grade level attributed to the employee's position will enable determining the employee's gross salary within the Company's salary scale agreed by the Management.

7.3.4: "Pay – for - Performance"

Besides, the job description, the tasks, duties, responsibilities of the jobholder is used as a critical point of reference by the Line Manager when it comes to assessing the employee's performance at the end of the year, as part of the Performance Review.

The result of the employee's individual performance evaluation will have a direct impact on the progression of his/her gross salary during the annual Merit Increase review.

The HR Division is also available to answer specific questions about the Remuneration program. For more information, please refer to **Ringardas Nigeria Remuneration Policy** document.

8. YOUR PROFESSIONAL DEVELOPMENT

8.1 PROGRESSION / PROMOTION

Ringardas Nigeria encourages internal mobility and the development of its employees. Mobility, be it through functional and/or geographical may create opportunities for progression and/or promotion. These are aimed at motivating and managing human resources.

8.1.1. A promotion is the possibility - under defined conditions - offered to a highly performing employee to reach a new and higher position, often with more responsibilities, in the same or another department/division.

8.1.2. A progression is a possibility for an employee in a position in one family of jobs covering several grade levels and steps to progress over the years by passing from one level/steps to the upper one within the same job family. Such progression is conditioned by the employee's gained experience in the position, his sustained performance delivery as the actual development of technical and professional skills needed and validated by the Line Manager. For more information, please refer to **Ringardas Nigeria Remuneration Policy**.

8.2 TRAINING & DEVELOPMENT

8.2.1. Company's commitment

Ringardas Nigeria employees are its major asset, hence training and development of these human resources is a key investment for individual and Company success.

The Company is committed to providing systems and resources to meet the training and development needs of its employees, to fulfill organizational skill requirements, and to provide individuals with career growth opportunities consistent with operational and skills requirements.

8.2.2. Objectives

Training and development activities are planned on a need and demand basis to enable employees meet one or more of the following objectives:

- Upgrade or maintain proficiency in their current jobs.
- Gain job-related knowledge, skills, and abilities in view of a new specific position or duty.
- Develop knowledge, skills, and abilities as part of the succession planning process.

8.2.3. Methods

Employees are provided with both formal and informal learning experiences that contribute to individual growth and improved performance in current or future jobs. Formal training and development systems are organized to achieve learning objectives in employees' knowledge, skills, abilities and behaviours.

8.2.4. Categories of Training and Development

Training and development programs and learning experiences fall under four basic categories,

- Job Training required by Management.
- Self-Development Training: taken in order to attain self-determined goals or career objectives but is not directly related to the employee's current job. This training is non compensable.
- Job Experiences e.g. task force assignments, special projects etc.
- Outside Current Job Assignment: temporary assignment of an employee to work or to a position outside his or her current job and location.

8.2.5. Responsibility

Training and development of Ringardas Nigeria employees is a shared responsibility between the employee, his/her Line Manager and the HR Division.

9. OTHER POLICIES

9.1 USE OF COMPANY PHONE, MAIL SYSTEMS, COMPUTER AND INTERNET DURING WORKING HOURS

The Company makes available to authorized employees, access to IT resources because they facilitate and support its business activities by making communication more efficient and effective. All computer users have the responsibility to use these resources in a professional, ethical, and lawful manner and should remember that electronic media and services provided by the Company remain its property

For more detailed information, please refer to **Ringardas IT Resources Policy; Ringardas Phone Policy and to Part 2 of the Handbook / Title 8 : Telecommunications, internet and computer software**

9.2 DOMESTIC AND INTERNATIONAL TRAVELS

All Company related travels must be approved in advance by the employee's Line Manager who will establish a mission order. International travels must have the express approval of the MD.

The Management places high premium on the comfort of the staff as they travel from one operational location to the other across the country on official assignment and would therefore stop at nothing in making those professional journeys reasonably comfortable.

To this end, **Ringardas Nigeria Domestic travel policy** and **Overseas Travel Policy** define the monetary conditions of traveling for authorized employees.

9.3 CONFLICT OF INTEREST

Ringardas Nigeria Limited recognizes the fact that certain relationships can present potential or actual conflicts of interest and may raise questions about whether transactions associated with such relationships are consistent with RNL and its stakeholders' best interest.

The Rubis Group Code of Ethics makes it clear that "Employees should avoid any situation generating (or potentially generating) a Conflict of Interest". RNL, being a fully owned subsidiary of the Rubis Group, has accordingly adopted this policy to define the procedures by which certain transactions that give rise to an actual or perceived Conflict of Interest must be viewed, approved and managed.

For more detailed information, please refer to **RNL Conflict of Interest Policy/Procedure.**

9.4 ACCEPTANCE AND GIVING OF GIFTS AND INVITATIONS

RNL recognizes its obligations under the law and the Rubis Group's Code of Ethics regarding failure to effectively manage the giving and receiving of gift and benefits as well as the potential implications for its reputation, image and future standing. It further recognizes that it has a duty of care to provide a safe working environment for its employees, in this regard protecting them from compromising situations and the possibility of prosecution. Importantly the giving of gifts can involve a conflict of interest or the perception of a conflict of interest, and while such conduct may not be corrupt it is inappropriate.

Kindly refer to **Ringardas Policy for Accepting and Giving Gifts and Invitations** for details.

9.5 INTERNAL WHISTLE BLOWING / ALERT PROCEDURE

As part of its commitment to comply with regulations and ethical standards in the conduct of its business the Rubis Group, of which RNL is a subsidiary has put in place a Whistleblowing / Alert Procedure designed to encourage anyone with information about mismanagement of Company's funds and assets, financial malpractice, fraud, theft and violation of the Rubis Group Code of Ethics to report it without the fear of being victimised.

For more detailed information, please refer to **Ringardas Internal Whistle Blowing / Alert Procedure.**

9.6 LOANS AND ADVANCES

This policy describes the various types of financial reimbursable assistance that the Company may grant to eligible employees under specific circumstances. It outlines for each of these loans its attached conditions.

Kindly refer to **Ringardas Loan and Advances Policy** for details.

9.7 PERFORMANCE MANAGEMENT POLICY

The Management of Ringardas Nigeria, does not in any way underestimate the value of having the right staff in the right position, possessing the right skill, performing the right task, with the right work tools, being supervised/supervising the right person(s), bringing the right feedback through the right channel and having the right motivation, at the right time. To achieve this goal, the company would therefore stop at nothing in providing Line Managers with the right tools /enabling environment for the efficient management of their direct reports' performances which form subsets of organizational goal.

To achieve these objectives, the Company must provide each Line Manager with fit for purpose tools for managing the performance of their staff so that each employee individually, contributes to the delivery of the Company's objectives with efficiency.

For more detailed information, please refer to **Ringardas Performance Management Policy**.

9.8 RUBIS GROUP CODE OF ETHICS

The Code of Ethics seeks to unite the employees of the Rubis Group behind a set of core values, consistent with the national and international standards in force in the countries where the Group operates. These values draw their inspiration from the United Nations Global Compact.

This Code intends to set out the basic rules and guidelines that employees must apply both in their decision making and in their conduct towards the Group, their colleagues, external service providers, public officials and competitors. It does not purport to detail at length all the rules governing the Group's operations in various countries.

Rubis is founded on values, which have shaped its culture and forged its success. Integrity, respect for others, professionalism and trust; these are just some of the principles that underpin the Group's operations. Rubis' slogan, "The will to undertake, the corporate commitment", emphasizes the fundamental principles of a management philosophy based on freedom of initiative and individual accountability.

The Code of Ethics applies to all companies in which the Rubis Group has a controlling interest, and to joint ventures wherever possible. The Code of Ethics concerns the managers of these companies, their employees – including those on secondment from other Group companies or third parties – and temporary staff (collectively referred to as "the employees").

Subsidiary and site managers are committed to sharing the Code of Ethics with each of their employees and making it widely available to all (for example, at the Company's premises or via its website).

Any employee who fails to uphold the ethical and anti-corruption principles enshrined in the Code of Ethics will be held personally accountable and could face disciplinary action. Depending on the nature of the violation, the offending employee could also face civil and/or criminal prosecution in France or abroad.

It is compulsory that all RNL employees read and understand the Rubis Code of Ethics. For any questions regarding the Code of Ethics, and any potential violation of its provisions, kindly contact your Line Manager, the Legal Department, the Compliance Manager or the HR division.