

CODE OF CONDUCT AND ETHICS



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1.0 Statement From Managing Director

Dear Colleagues,

Corporate Projects and Resources Limited set the code of conduct and the underlying values and principles to provide a framework for good business practices and approaches for preventing corruption, fraud, bribery, illegal acts, collusion, coercion, obstructive practices and violation of human rights and the environment.

This code of conduct provides guidance to enable us adhere to our values and relate in highly ethical and responsibly manner with key stakeholders including; our employees, our clients, our communities, and our environment.

Each of us is personally responsible to support our mission and values by making the commitment to strictly live by the code. Please review the code carefully and ensure you understand and practice it.

Sincerely,

Victor Dike



**Managing Director
Corporate Projects and Resources Limited**

Code of Conduct and Ethics

1.1 Objectives of Code of Conduct

Corporate Projects and Resources Limited introduced this code of conduct and ethics to provide a platform for ethical business practices and strategies for preventing bribery, illegal acts and infringements of human rights. The overall objectives of implementing the Code are to assist in meeting the targets of:

- Eliminating bribery and illegal business practices
- Full compliance with all legal and regulatory requirements in each area of operation
- Making a positive contribution to improving business standards of integrity, transparency and accountability wherever Corporate Projects and Resources Limited operates.
- Sustainability, good corporate governance and continual improvement in the effectiveness of our processes to reduce risk to the company's performance
- Achieving benefits in staff morale and positive feedback on our relationships with employees, business partners and the communities in which we operate
- Undertaking initiatives to promote greater environmental responsibility
- Full compliance with the obligations under the framework of international donors, and development partners

At Corporate Projects and Resources Limited, we recognize and understand that fraud, corruption, collusion, and coercive practices are not only unlawful but also weaken the business and distort performance and are therefore unsustainable. To this end everyone must operate all aspects of the company's business in an ethical manner with the highest integrity. This means treating our clients and their representatives, our subcontractors and suppliers and others with whom we work in a fair and honest way, dealing openly and reasonably with third parties and respecting the environment affected by our operations.

At Corporate Projects and Resources Limited, we are committed to fair business practices and to deliver and procure goods and services objectively. As a result, we do not allow our employees, those

acting on our behalf, or business partners to engage in any form of misconduct to obtain a favourable treatment or to influence the outcome of a negotiation in which we are interested. Doing so is illegal, will not be tolerated and will result in disciplinary action.

1.1.1 Our Core Values

Corporate Projects and Resources Limited complies with applicable legal and regulatory requirements. The company also treats her employees and business partners with the highest standards of ethics and integrity. Accordingly, all forms of misconduct by employees and business partners are prohibited, including fraud, corruption, collusion, and coercive practices. We also care for the environment. Our conducts are guided by our core values. The core values are the underlying principles that guide Corporate Projects and Resources' internal and external conduct and influence the strategic thrust of Corporate Projects and Resources' business decisions and practices.

Core Values

- Continuous Improvement
- Professionalism
- Responsiveness
- Innovation
- Impactfulness

1.2 Prohibited Practices

The Code of Conduct (“the Code”) prohibits all acts of misconduct including involvement in fraud, corruption, coercion, collusion, obstructive practices and any other misconduct by company staff and other persons involved in company projects. These practices are expressed below.

- a. Misconduct denotes failure by company staff to observe the company's rules of conduct or standards of behavior;
- b. Fraud refers to any act or omission, including a misrepresentation, that knowingly and recklessly misleads, or attempts to mislead, a party to obtain financial or other benefit or to avoid an obligation;
- c. Corruption refers to the offering, giving, receiving, or soliciting, directly or indirectly, anything of value to influence improperly the actions of another party.
- d. Coercive practices, involve impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party;
- e. Collusive practices, means an arrangement between two or more parties designed to achieve an improper purpose, including influencing improperly the actions of another party.
- f. Obstructive practices means destroying, falsifying, altering or concealing of evidence material to the investigation or making false statements to investigators deliberately in order to materially impede investigations into allegations of a corrupt, fraudulent, coercive or collusive practice: and/or threatening, harassing or intimidating any party to prevent him/her from disclosing his/her knowledge of matters relevant to the investigation or from pursuing the investigations.

- g. Process ineffectiveness, system failures and any other activity which undermines the Company operations and missions.
- 1.2.1 The Code of Conduct demands company staff to avoid actions that would reflect unfavorably on their position as officers, employees of the Company. Company staff is required to exercise utmost discretion in official business and avoid situations of real or apparent conflict between their private interests and their Company related duties.
- 1.2.2 The Code of Conduct (“the Code”) requires Company staff to demonstrate integrity, honesty, priority and loyalty in the discharge of their functions and private affairs.

1.3 Complying with the Code of Conduct

Non-compliance with this code and other integrity compliance obligations of the company by any employee is an act of misconduct. It is noted that the code and the integrity compliance guidelines cannot address every situation staff might encounter, accordingly Corporate Projects and Resources Limited relies on staff good judgment and values to uphold the spirit and intent of the Code and all other integrity compliance programmes.

Where a staff is uncertain about how to handle a situation or what to do in a particular matter, the staff should discuss the issue with his/her manager and ask specific questions to obtain necessary guidance and appropriate actions.

All employees with decision-making authority are to certify annually, in writing, that they have reviewed and understood the code of conduct and other integrity compliance programme documents and agree to comply with them, and have complied with them.

1.4 Dealing with Clients

Corporate Projects and Resources Limited aims to offer quality services with good value, are reliable and innovative and meet contract requirements. We seek to keep clients truthfully informed about our capabilities and aspects of performance avoiding misrepresentation or exaggeration.

Excellences in customer satisfaction along with consumer confidence form the foundation of our business. We must all ensure that we behave equitably, honestly and transparently with clients. As a result, employees and business partners are prohibited from engaging in any form of misconduct with clients.

Corporate Projects and Resources Limited has built its reputation by listening to clients, understanding their needs, and delivering products and services that help them succeed. The clients of the Corporate Projects and Resources Limited expect the best and all employees must ensure that individual decisions and actions contribute to a positive perception of the Company, enhance clients’ satisfaction, and promote their loyalty. All employees must aim to deliver the highest possible value in the products and services offered to the Company’s clients.

The Company's clients should be readily provided with information appropriate to their inquiry and in accordance with any guidelines and policies of the Company and give every assistance in undertaking follow-up action if the information they require is not readily available.

1.5 Competitive Conduct

Corporate Projects and Resources Limited believes that fair competition is fundamental. Employees and business partners must avoid arrangements that restrict competition in dealings with competitors, dealers, suppliers and clients. There must be no arrangements or understandings with competitors affecting prices, terms upon which services are delivered, the quality and scope of services offered , or any other collusive behavior.

Corporate Projects and Resources Limited complies with antitrust laws wherever it does business. In general, we must guard against:

- Price-fixing or arranged market segmentation; or
- Monopolistic behavior that aims to reduce competition.

2.0 Responsibility

Corporate Projects and Resources Limited is committed to complying with the legal requirements applying in Nigeria and other countries where we do business. We have established policies and procedures to guide the proper management of operational compliance issues as well as systems dealing with financial, taxation and human resources management which enable employees to learn how to comply with all accountability standards, laws, rules and regulations. We maintain and continually improve these systems of management and shall ensure that all employees have the information available or are given instruction to know these standards, laws and regulations applicable to them. At the same time, each employee and business partner must make themselves aware of these requirements as they apply to them.

Corporate Projects and Resources Limited does not deal with corrupt and non-compliant employees, suppliers, partners and other third parties.

2.1 Leadership

The management has a responsibility to lead by example. Managers must be positive role models to inspire others to follow the company's Code and to conduct business according to the highest standards of ethics and professional behavior.

2.2 Individual Responsibility

Compliance with the Code of Conduct is mandatory. Members of staff are individually accountable of failing to adhere to this Code.

In addition, managers or supervisors are also responsible for the work-related acts and omissions of their staff. This does not mean that Managers or supervisors will be held responsible for every minor fault of their staff. It means that while exercising the level of leadership, management and supervision appropriate to their position, Managers or supervisors will be called upon to account for unsatisfactory acts or omissions by their staff.

If you are a manager, you are responsible for making sure that the personal and professional behaviour of staff reporting to you is in accordance with the principles and behaviour outlined in this Code. You must also make sure that they know:

- You will not tolerate unethical behaviour;
- what their duties are;
- how they should do their job;
- what outputs and results are expected;
- the limits of their administrative and financial delegations; and
- That their work will be regularly checked and their performance appraised.

2.2.1 Business Partner Responsibility

These principles in 2.2 apply at all times, without exception, to all business partners, as well as third parties (such as agents). Business partners are expected to adhere to the principles when dealing with or acting on behalf of Corporate Projects and Resources Limited.

2.3 Compliance Function

Oversight and management of the Code is the duty of the Corporate Compliance Officer (CCO). The Corporate compliance officer at Corporate Projects and Resources limited is directly recruited and appointed

by the managing director who is the top head of the company and the roles, powers and authority are forwarded to him/her by the managing director.

The CCO reports directly to the managing director at Corporate Projects and Resources Limited and has routine and direct access to the managing director. The CCO must exercise appropriate authority within the company with adequate autonomy from key business unit management, and sufficient resources to ensure that the company's compliance program is implemented effectively.

In order to establish and maintain independence, a CCO has a direct line of communication to the Managing Director for management purposes and not through layers of management. Adequate autonomy includes direct access to the board of directors. The compliance officer is sufficiently able to collaborate with HR and other key business teams. There is importantly a separation of the corporate compliance Officer from both the finance and administration department in the company.

The CCO cannot take on managerial responsibilities nor perform management tasks to sustain his or her independence. The compliance officer has all the power, resources and authority to monitor compliance with laws, regulations, and policies and ensure they all are followed at Corporate Projects and Resources as stipulated in the code.

2.4 Conflict of Interest

Conflict of interest can occur when your personal, financial, social or political interests or activities, or investments (or those of your immediate family) could affect or appear to affect your decision-making on behalf of Corporate Projects and Resources Limited or where your objectivity could be questioned because of these interests or activities.

When you allow your personal relationships or Interests to cloud your judgment and ability to make honest, ethical and sound business decisions, you may not only damage the Company's reputation but also your own.

Employees and those acting on our behalf must perform their duties conscientiously, honestly and put Corporate Projects and Resources Limited's interests ahead of their own personal interests when carrying out Corporate Projects and Resources Limited's business. Employees, officers, directors and their immediate family members may not provide goods or services to the company or own greater than 2.5 percent beneficial interest in an entity (e.g. corporation, partnership, estate, trust, or sole proprietorship) that supplies goods, services, or otherwise conducts business with the Company unless authorized by the Corporate Compliance Officer. "Immediate family members" means: a person's spouse, parents, children, stepchildren, siblings, mothers- and fathers-in-law, sons- and daughters-in-law, and anyone (other than domestic employees) who shares such person's home.

At Corporate Projects and Resources Limited staff hold a position of trust that involves the responsibility for ensuring:

- Staff must not be in a relationship at work where this could or does interfere with work or give the perception of bias
- Staff shall not directly or indirectly engage in a business activity that competes with the Company's core business or compromises the Company's business interests.
- You must not allow personal financial or business interests to compromise the impartiality of decisions made on behalf of Corporate Projects and Resources Limited
- You must not use your position with the Company to influence or bypass Company procedures for personal benefit or the benefit of friends, family or colleagues
- You must not acquire products or services from suppliers for personal use at less than fair market value
- You must select service providers or suppliers with the best overall package in terms of price, quality and value of products and services that will meet the Company's business needs
- Staff shall not undertake full time employment with another employer while still employed by the Company.
- Staff shall refrain from representing the Company to the press without prior permission and written approval by the Managing Director.
- Staff shall not accept any inducement or gifts whether in cash or kind in order to provide a service to a client or influence a decision, a business or other matter relating to the Company.
- Company staff are duty bound to disclose any situation or information they have which could reasonably be assumed to result in conflict of interest to the corporate compliance officer and the Managing Director not later than two (2) days after being aware of the current or potential conflict of interest. Failure of this duty shall be subject to disciplinary action. Furthermore, disciplinary action shall be taken against staff who knowingly prevent or cover-up any acts of potential conflict of interest
- Staff must avoid situations that may lead to an actual or perceived conflict of interest

All employees and those acting on behalf of the company must consult management where they feel that a conflict of interest exists, or that the appearance of such a conflict could arise

2.5 Public Communications

The public's acceptance of Corporate Projects and Resources Limited's conduct is just as important as clients' acceptance of the Company's products and services. Therefore it is imperative that Corporate Projects and Resources Limited responds to public inquiries from the media, governments, and others, with prompt, courteous, honest answers through employees who are authorized to speak publicly on behalf of Corporate Projects and Resources Limited.

3.0 Assessments, Reviews and Response

Corporate Projects and Resources Limited will undertake periodic reviews every year to determine potential areas of vulnerability to misconduct. Both internal and external risks will be assessed and evaluated based on the likelihood, level of impact, and resultant impact. Strategies and specific measures for mitigation of risk will be developed by the Managing Partner and Corporate Compliance Officer. The Corporate Compliance Officer is also responsible for amending this Code to address risks not effectively mitigated.

The External Risks considered will include:

- Country Risk: political, social, environmental, technological, legal, and economic
- Sector Risk: competition and regulations
- Transaction Risk: government projects, bureaucracy and delays in payment
- Business Opportunity Risk: high value projects, below market price projects, and projects with many intermediaries
- Business Partner Risk: reliance on third parties, reputation of third parties, capacity of third parties

The Internal Risks considered will include:

- Institutional: organizational structure, culture, capacity, and recruitment
- Process: Financial controls, procurement, audit function, contractual obligations, decision-making process, and workshop management

The Managing Director and Corporate Compliance Officer will review and update the risk assessment whenever necessary to meet changed circumstances.

3.1 Compliance Monitoring Mechanism

Since businesses constantly evolve with time, and regulations and the laws that govern industry and business operations change, the initial assessments of risks may possibly become obsolete. Accordingly, risks constantly change and evolve as should our compliance monitoring process. Corporate Projects and Resources limited will emphasize monitoring and review of compliance programme to ensure that as risks change our controls adapt accordingly. The corporate compliance officer must adopt an evaluative approach and ensure that the objectives set out by the compliance programme are achieved, and, whenever flaws or failures are detected, they are proactively addressed.

Monitoring compliance programme would guide in improving the effectiveness of the compliance programme.

3.2 Compliance Monitoring Plan

The company's systematic approach and practical guidelines on monitoring compliance with policies and procedures in the compliance programme include:

1. **Plan:** Putting a plan in place and following up on it, setting goals and ensuring measurement of results. This involves documenting the various policies- human resources, financial controls, code of conduct, whistle blowing, better workforce training, making sure we track the progress of the initiatives to figure out whether or not our compliance programme is evolving and keeping up with best practices.

2. **Capture data:** Collecting as much data on our compliance activity as possible and consolidating that information in accurate and useful ways.
3. **Be proactive:** Grooming and aggregating company data. Analysing and tracking trends in compliance activity and reporting it to management and the right executives. There would be framework for tracking trends in exception request submissions such that a greater number of exception requests, could attest to our success at making employees understand the policy and the process, or may be suggestive that we do have a bigger problem.
4. **Escalate:** Creating a clear and appropriate escalation system, so that the right managers or risk owners can quickly and adequately respond to any identified red flags or breaches.
5. **Remediate:** When flaws and failures are identified in the system they would be addressed through the development of internal controls to match and mitigate those risks.
6. **Train:** Training employees appropriately, as building a human firewall is considered as one of the most effective defence against compliance breaches. The training would include how employees would recognize a reportable event when they see it and know how to report it. This would help install a sound corporate compliance culture.
7. **Document:** Getting documentation in place is a primary concern of compliance stakeholders. Documenting all our efforts and keeping auditable records that prove all our compliance activities is a critical imperative. A strong reporting system will always allow the company to be prepared for any inquiry by regulatory or investigating authorities.
8. **Automate:** It is necessary to continuously improve technological resources as automated reporting and monitoring processes will allow the flow of data to be constant and human intervention minimal, leaving less room for human error.

4.0 Internal Policies

4.1 Due Diligence of Employees

The Human Resource and Administration Unit shall verify all current and prospective employee certificates and references to determine if they have engaged in misconduct or other conduct that is inconsistent with this Code. Current or prospective employees who have engaged in prior misconduct will be ineligible for employment.

4.2 Restricting Arrangements with Public Officials

Corporate Projects and Resources Limited and its employees and partners shall comply with all legal and contractual obligations in dealing with the various governments and regulatory agencies with which they are in contact. Employees and partners of Corporate Projects and Resources Limited who deal with government officials and negotiate contracts are responsible for knowing and complying with all applicable laws and regulations, including those pertaining to lobbying activities.

4.2.1 Employment of Current or Former Public Officials

National laws and regulations govern employment and obtaining services from former civilian government personnel and prohibit conflicts of interests. The company shall maintain a policy of not employing, the current and former employees of public officials and clients it has had dealings in the period up to five years including the relatives and entities directly or indirectly controlled by such public officials or staff of clients. The company will be guided by our General Counsel and Corporate Compliance Officer before initiating any employment discussions with a previous government employee, or entities or persons associated or related to them.

4.3 Gifts, Hospitality, Entertainment, Travel and Expense

At Corporate Projects and Resources Limited, offering, giving, soliciting or accepting an advantage in connection with your work is prohibited. We must follow these guidelines in respect of clients and others with whom we have or may have business dealings:

- i. Employees must not offer or accept any gifts, favour, hospitality, remuneration (above the prescribed nominal value -N2,500) from any source external to the Company without the Managing Director's permission.
- ii. Employees are prohibited from the offer or receipt of gifts, hospitality or expenses whenever such arrangements could improperly affect, or might be perceived to improperly affect, the outcome of procurement or other business transaction.
- iii. Employees are prohibited from offering or providing facilitation payments, unless not doing so would result in an imminent threat to life or liberty; in the event that a facilitation payment is made, who it was paid to, the amount, and circumstances requiring payment must be communicated to the Corporate Compliance Officer and documented.
- iv. Any gift, hospitality or entertainment offered or accepted by an employee or business partner must not be prohibited by local law or by the recipient's known business practices. In other words, if you are aware that the business partner or customer you would like to invite to a certain event has a 'zero-tolerance' gifts and/or hospitality policy, you must not invite him/her.
- v. Any gift, hospitality or entertainment offered or accepted by an employee must not create the appearance of undue influence. Even if there is no actual undue influence, certain situations might appear to do create this, especially during a contract negotiation or tender process

- vi. Only gifts of nominal value may be accepted by employees. Nominal (N2500 or less) gifts include items such as pens, mouse pads, calendars, caps, shirts and mugs.
- vii. Employees are to avoid situations of frequency of gift, hospitality or entertainment offered or accepted. Employees are restricted to accept maximum of two nominal gifts per year. The annual monetary threshold for gift, hospitality or entertainment per employee on aggregate shall not exceed N5,000; which is equivalent to the maximum value of two nominal gifts (of N2500 each) per year.
- viii. Any gift, hospitality or entertainment offered or accepted of nominal value of N2,500 or less must be reported to the compliance officer who keeps a record of all gifts, hospitality and entertainments.
- ix. All other gifts must be turned over to management, so that they can either be given to a charitable organization, auctioned off with the proceeds going to charity. Employees must report any gift, hospitality or entertainment offered or given to a third party, (irrespective of the amount or value) to the compliance officer. All gifts received must be disclosed to management so that they can be recorded in a log by the compliance.
- x. Employees are to turn over any gifts received for a personal appearance (such as a speech) to their Departmental Head for charitable or promotional use (we may keep prizes we win)
- xi. Employees are to accept invitations to meals, social events or any outside activities only if the occasion is business-related; they should also be moderate in value, in good taste and occur infrequently. Employees are to disclose all invitations accepted to management so they can be recorded in a log
- xii. Employees are to receive approval from management, in accordance with our travel policy, to attend business trips sponsored by clients before we accept the invitation
- xiii. While there are no restrictions on normal bank loans, any employee or his/her immediate family should not grant or guarantee a loan to, or accept a loan from or through the assistance of any individual or organization having business dealings with the Company.
- xiv. Employees are not to engage in gambling of any kind with persons having business dealings with the Company.

If anyone is ever unsure about what to do in a particular situation, please consult the Corporate Compliance Officer at Corporate Projects and Resources limited.

4.3.1 Business Partner Requirements

No bidder or any of their consultants or proposed subcontractors shall offer, give, or promise to offer or give, directly or indirectly, any bribe, gift or contribution to any employee, other commercial entity or public official.

No contractor or person doing business with Corporate Projects and Resources Limited, or any of their subcontractors, shall offer or give, directly or indirectly, to any employee any bribe, gift(s), consideration to influence our employees for a favour.

Any bidder, contractor or person doing business with Corporate Projects and Resources Limited caught giving any bribe, gifts or any considerations to any employee will be immediately suspended.

Reference is to section 2.2 – Individual Responsibility, section 2.2.1 – Business Partner Responsibilities, and section 5.3 – Reciprocal Commitment for further information regarding the required conduct of business partners.

4.4 Political Contributions

Corporate Projects and Resources Limited does not make donations to politicians or political parties. Payments to elected officials and public servants are prohibited. The Company, its employees or intermediaries shall not make direct or indirect contributions to political parties, party officials, candidates or organizations or individuals engaged in politics, as a subterfuge for bribery.

If employees choose to work on political or volunteer organizations, they must do so on their own time and without using Corporate Projects and Resources Limited property. Comments and actions must be stated to be a reflection of your own views and not be attributed to the Company.

Although the Company encourages involvement in community activities, employees shall discuss the nature of their planned involvement with their manager and the Corporate Compliance Officer to gain approval for and clarification of their role on such committees and associations.

4.5 Charitable Donations & Sponsorship

Corporate Projects and Resources Limited makes contributions to worthy organizations in the communities it operates.

Due diligence is exercised before donations and contributions are made to any charitable organizations. We take all the necessary precautions and steps to ensure that the item, money or gift being donated goes to intended beneficiaries. This also helps the company to keep safe its donations from identity theft and fraud.

Thorough enquiry is first carried out to ensure the qualified charity is not profit making but a legitimate non-profit making organization, the name, registration number, address, phone number and whether or not the charity organization is registered are also confirmed. The management and staff should ensure that charitable contributions, grants and sponsorships are not used as a subterfuge for corrupt practices. More Focus is put on the selection of the benefiting organization and how worthy is the donation in consideration which must be receipted. All charitable contributions and sponsorships should not exceed N50,000 and must be transparent and made in accordance with applicable law. All charitable contributions must be approved by the managing director and compliance officer who keeps records of such donations and ensures completion of the donation request form of the company by the recipient.

4.6 Facilitation Payments

At Corporate Projects and Resources limited, facilitation payments to secure a business or service is strictly not allowed and unacceptable as it is illegal and unethical.

Staff are not to make any facilitation payments no matter how small the payments are and are not allow others including agents, consultants, distributors, suppliers and other service providers to make facilitation payments on behalf of the company. For example, facilitating settlement of a contract or sale is prohibited.

However, where a facilitation payment is being extorted or a staff is being coerced to pay it and realizes his or her safety (family members and work mate) or liberty is under threat, then the staff should pay the facilitation payment and report this as soon as possible to the Compliance Officer indicating when and where the facilitation happened and the compelling circumstance.

The contact details of the corporate compliance officer of Corporate Projects and Resources limited are :Telephone: +234-8023899385, Email: info@corprojectsng.com

4.7 Recordkeeping

Maintaining records is essential to our work, and care must be taken to ensure that records are managed properly. These principles should guide us to:

- **Maintain records specifically required by law.** Some laws have specific record-keeping requirements, and we must faithfully maintain all records required by law.
- **Maintain records regarding all aspects covered by the Code.** Any outlay made for the matters or items listed in *Section 4.3 – Gifts, Hospitality, Entertainment, Travel and Expense*, *Section 4.4 – Political Contributions*, *Section 4.5 – Charitable Donations & Sponsorship*, or *Section 4.6 – Facilitation Payments* of this Code must be recorded and maintained.
- **Be alert to the need for accuracy—especially when documents are produced for an official purpose.** Employees should always try to ensure the accuracy of records, but this becomes especially important when documents are produced for an official purpose, such as litigation, contractual obligation or a government inquiry. Providing false or misleading records is wrong under any circumstances and doing so when records are produced and maintained for official purposes is a serious violation of law.
- **Retain any records related to litigation or an investigation.** If there is an investigation or litigation or one is anticipated, it is essential to retain any and all related records.
- **Keep only records that are required.** Although accurate records must be maintained, every business needs an orderly process for retaining them. It is also important that we ensure we do not retain unnecessary documents.

4.8 Company Property

We must protect all Company Property against theft, vandalism, sabotage and unauthorized use or consumption at business and at home. “Company Property” includes offices, office equipment and supplies, tools, vehicles, patents, copyrights, company logos, computer software and hardware, all forms of written and documented reports in any form or media, cellular and wireless devices, e-mail, instant messages and voice-mail. This provision applies even after staff have exited the company. The Company does not permit the unauthorized use of Company time, facilities or resources for activities other than recognized Company business.

Unless otherwise permitted by management, Company guidelines and procedures, the appropriation of Company property by employees for personal use or for resale is strictly prohibited. Similarly staff are not permitted to use their authority over other staff to use company resources for personal use. On termination of and at any other time during your employment when requested, you must hand over Company assets and records stored in whatever format.

4.9 Confidentiality

Unauthorized disclosure of confidential information can severely damage the Company. The directors, officers and employees of the Company are prohibited from disclosing or using Confidential Information except in the ordinary course of business.

“Confidential Information” means commercially or competitively sensitive, proprietary or private information concerning the business and affairs of the Company (including information concerning the finances, employees, technology, processes, facilities, products, suppliers, clients and markets of the Company) or its suppliers, and includes without limitation undisclosed Material Information.

The Company strictly prohibits any access, usage or disclosure of employees’ personal data without legitimate authorization. Staff should note that the company reserves the right to retrieve staff e-mails transmitted via the Company e-mail accounts or such other email accounts used for the business of the company and to monitor staff use of the Internet.

Corporate Projects and Resources Limited continued success depends on the use of its confidential information and its non-disclosure to third parties. Unless required by the law or authorization from management. Employees should be vigilant when storing or using confidential information to avoid unintentional disclosure.

4.10 Tax Compliance

Corporate Projects and Resources Limited ensures full compliance with all local tax laws and regulations making full reporting of all income and expenditure, completing and submitting timely tax returns and making timely payments of all tax liabilities.

Corporate Projects and Resources Limited remits all local taxes for remunerations paid to employees, clients and business partners.

4.11 Business Licenses

Corporate Projects and Resources Limited establishes, holds and maintains valid business registrations and operating licenses to carry out business activities in its environment and where applicable for each type of operation as required by local authorities and laws.

Corporate Projects and Resources Limited shall only carry out its operations within the scope and conditions of these licenses and registrations and in compliance with any local trade restrictions and export controls. Employees shall provide detailed and accurate information regarding themselves in furtherance of these compliances as may be required.

4.12 Insurances

Corporate Projects and Resources Limited shall arrange all required insurances through reputable insurance companies in accordance with local legislation and contractual requirements including where applicable comprehensive Employees’ Life Insurance for all employees and workers and third party vehicle insurance.

4.13 Legality of Workers

Corporate Projects and Resources Limited implements access controls to offices to prevent illegal immigrants or others who cannot be lawfully employed from working in or within offices under our control. We also monitor the presence of illegal workers by conducting frequent checks. The Company will ensure that all employees engaged have the necessary visas, work permits, specific registrations, licences and qualifications needed before they perform the duties assigned to them.

4.14 Harassment, Personal Security and Grievances

Corporate Projects and Resources Limited policies protect employees from harassment, bullying and victimization in the workplace, including all forms of sexual, physical and psychological abuse. Employees are entitled to, and expected to preserve, a positive, harmonious and professional work environment. In the event of grievances, the employees should raise their complaints of harassment or unfair treatment to management.

Reports of harassment will be treated in the strictest confidence and every effort made to ensure that the victim is protected and not disadvantaged in terms of his or her employment or working environment. The company is duty bound to investigate all complaints of harassment, and act decisively to ensure the complainant does not continue to experience such behaviour and any offender disciplined in accordance with laid down policy.

4.15 Health, Safety and the Environment

The occupational health and safety of employees and environmental protection are priorities at Corporate Projects and Resources Limited, where they are regarded as a fundamental corporate social responsibility. We strive to reduce the impact of our activities and of the performance of our services on the environment, and work towards a “total life-cycle” view in service design and delivery, while maintaining our competitiveness.

Corporate Projects and Resources Limited and its employees comply with all applicable laws and regulations. We adopt standards, procedures, contingency measures and management systems to ensure that our services and client field operations are managed safely, ecologically and in a sustainable way.

To protect their own safety as well as that of their colleagues and communities, employees undertake not to work under the influence of any substance that could impair their judgment or interfere with the effective and responsible performance of their duties.

The Company will not tolerate any unsafe work practices or serious infringements or the consumption of alcohol or taking of drugs during working hours. Should such behaviour be detected the staff involved will be subject to different levels of disciplinary action in accordance with laid down policy.

4.16 Hours of Duty and Remuneration

All employees are expected to devote time and energies necessary to fulfill the requirements of their appointment. Staff are expected to be available to provide a full range of services when at work during the company's nominated business hours. The Company's nominated business hours are 8.0am to 5.00pm from Monday to Friday. However, all employees should be aware that they might be expected to work outside the official hours in order to enable the Company to meet its objectives. Employees may work on a flexible time basis with the prior approval of Management.

At Corporate Projects and Resources Limited, we believe that our employees must be fairly paid for the work done. We make sure the remunerations are linked to performance and fit with the needs of our employees.

4.17 Standards of Dress and Appearance

Staff should project a professional image appropriate to the nature of the business in which they are engaged. Staff should be well groomed and attired neatly with tidy, clean clothing as a minimum. Dress should be appropriate to the work being done at the time. Staff should exercise discretion and consideration for both the public and your fellow officers in your manner and standard of dress.

4.18 Drugs and Alcohol

At Corporate Projects and Resources Limited, we do not tolerate the use of alcohol and drugs as it may risk the health, safety and welfare of individuals, work colleagues or third parties. We operate a random testing programme covering all employees and will, wherever possible, support any employee who is seeking rehabilitation for medically diagnosed drug or alcohol related dependency or addiction.

4.19 Secondary Employment

Corporate Projects and Resources Limited staff may for a variety of reasons seek to engage in other work, including participation in a family company, outside employment, directorships with other organizations and business investments. Before taking a second job or engaging in private work, staff must have the approval of the management, valid for 12 months and may cease if any details on the application change or it conflicts with their time and work or business of the company.

4.20 Insider Trading

Corporate Projects and Resources Limited prohibits inside trading. Insider trading means trading securities on the basis of material, non-public information or sharing material non-public information with another person so they can trade. "Material" information is information that a reasonable investor would likely consider important when making a decision to buy, sell, or hold securities. It is unethical and illegal to buy or sell stock or other securities on the basis of material non-public information. It is also illegal to communicate non-public information to any other person so that they may trade.

5.0 Policies on Business Partners

5.1 Due Diligence on Business Partners

We undertake due diligence following established guidelines before entering into any joint venture, partnership, or other business arrangement. Due diligence continues on an on-going basis during the period of the relationship as circumstances warrant. Outputs shall be authorized at the highest level.

Employees will undertake due diligence in evaluating business partners not only to ensure they can deliver the required services but also to ensure that they have proper employment practices and effective anti-misconduct policies and procedures to ensure legal compliance and to control any significant impacts they may have on the environment. All agreements must receive prior approval of management and the compliance officer. Corporate Projects and Resources Limited shall not award a contract to any person or entity that does not have an effective compliance program, is unwilling to abide by this Code, or is reasonably suspected to be engaging in misconduct.

At Corporate Projects and Resources limited, we carry out and evaluate our partners before entering into a business partnership. It's important to do more than scratch the surface when vetting potential, fit and ethical partners to do business with is solely on obvious factors like how successful and experienced the partner to be is.

5.1.1. Focus of background checks of Business Partners

The Management (Company) with the active involvement of the compliance officer has an obligation to gather all meaningful information on business partners who should have a good business profile and experience in the relevant industry and assess potential risks across that enterprise, and risk-mitigation actions accordingly.

a. Relevant issues of concern include:

- Whether the business partner we intend to do business with is owned by Corporate Projects and Resources Company employees and whether other potential conflicts of interest exist.
- Whether the business partner and its principals have a good track record of bankruptcy or solvency issues not to threaten the supply chain in future.
- Whether the business partner and its principals have history of serial litigation, criminal problems, counterfeiting, child labor, or product safety issues that affect our reputation. The business partner must not be associated and have no records relating with organized crime, terrorist groups, money laundering, bribery, or corruption

b. Key procedures of Business Partners background checks:

- Corporate Projects and Resources will obtain and review organization, directors and principal officers of business partners through watch lists, criminal databases, excluded parties' lists, politically exposed persons (PEP) screening etc., to obtain information about the third party's integrity profile and to identify flagrant problems which may be of public knowledge
- A thorough screening of media, in-depth internet searches on company, key executives, and closely related parties will be conducted to determine compliance with guidelines on third party (business partners, contractors) engagements
- Comprehensive background checks of key individuals and reference checking will be conducted
- Review of submitted documentation (licenses, financials, guidelines/procedures, statutory documents, etc.) for compliance will be conducted
- Site visit as necessary, to perform due diligence, inspections, test controls, processes, interviews, etc
- Evaluation of obtained information on business partner will be guided by the compliance officer and benchmarked against good practice procedures and stated guidelines.
- Corporate Projects and Resources will only establish business relationship with business partners that meet stipulated guidelines set for business partners engagement after the background checks and the approval of the compliance officer.
- Once a business partner has been engaged to provide services, due diligence is not complete. Ongoing supervision should be given to the conduct and activities of the business partner. The company will continue to monitor the business partner.

5.2 Inform Partner of Integrity Compliance Programme

Corporate Projects and Resources Limited clients, partners and other third parties must know and agree to comply with the Code. The Company shall make known its own policies and this Code

and seek to influence the conduct of business partners and shall impose contractual rights of termination in case of conduct inconsistent with this Code.

5.3 Reciprocal Commitment

Corporate Projects and Resources Limited business partners must know and agree to comply with the Code.

Any business partner that engages, or has engaged, in contravention of this Code will be subject to review of its continuing business relationship with Corporate Projects and Resources Limited. When the Company enters any business partnership a reciprocal commitment to compliance with this Code is required by all business partners. If business partners do not have an effective compliance programme, Corporate Projects and Resources Limited will encourage them to adopt a program suitable to their activities and circumstances.

The consultants, agents, advisors and other intermediaries are expected to:

- Not offer, solicit, or accept gifts, favours, bribes or other considerations of anything that could influence his judgement.
- Strictly observe the code of conduct laid down by the body governing his profession or trade.
- Be compliant to all laws and should not be under any suspension.
- Act in a fair and equitable manner towards all other parties in the procurement.
- Not gain any value from any other party to the procurement value chain or the client in fulfilling their obligations.
- Disclose any circumstance which may possibly be construed as constituting a conflict of interest.
- Not engage in practices that gives one tenderer/ bidder an improper advantage over another.
- Never disclosure Company secrets or confidential information and avoid negligence or improper conduct leading to damage of Company-owned or client-owned property
- Abide by all other provisions of the Corporate Projects and Resources Limited Code of Conduct and Ethics

5.4 Proper Documentation

All agreements with clients, partners and third parties must be in writing and must specify the services and goods to be provided and the fees to be paid.

Provision shall be included in agreements relating to access to records, co-operation in investigations and similar matters pertaining to the contract.

Reference is to section 4.7 – Recordkeeping for information regarding Corporate Projects and Resources Limited’s recordkeeping policies.

5.5 Appropriate Remuneration

All agreements with clients, partners and third parties must be in line with reasonable competitive and market practices, the principles established in this Code and relevant corporate policies.

Corporate Projects and Resources Limited will ensure that that any payment made to any business partner represents an appropriate and justifiable remuneration for legitimate services performed or goods provided by the business partner. The remuneration determined and paid to any business partner must reflect competitive and market related prices at the bidding date and must not exceed the market value of the goods or services provided and certified by the compliance officer. The remuneration payment must be made through authorized banking channels.

The Company procures goods and services that represent good value and are obtained on fair and competitive terms using an open and transparent selection process and objective selection and performance evaluation criteria.

Unless otherwise agreed by the compliance officer and the managing director, employees are to conduct this process using Corporate Projects and Resources Limited's central procurement services to leverage on the greater purchasing power and collective information obtained across the business in order to secure lower rates and charges and potentially less risky, better, safer and environmentally more sensitive services. The requirements for payments to any business partner include receipt of supporting documentation from the business partner (e.g., an invoice); verification by the responsible business person or user department as to the effective performance or delivery of the services/goods that are the subject of the payment request; (iii) verification by responsible finance and compliance function personnel; (iv) proper recording in the financial books, in auditable form; and (v) payment by cheque or electronic bank transfer directly to the business partner's bank account

5.6 Monitoring/Oversight

Corporate Projects and Resources Limited will accept bids and proposals for contracts and procurement of goods or services only from compliant firms or entities.

Corporate Projects and Resources Limited shall seek to reach agreement with the consultant, agent, advisor or other intermediary to comply with this guideline and subsequently monitor their conduct retaining a contractual right of termination in case of conduct inconsistent with this Code.

Corporate Projects and Resources limited has a process that takes place throughout all the year as it does and monitors for the proper performance of contracts.

Monitoring of contracts and business partner's performance will be done by the responsible project manager and the compliance officer. Contract performance monitoring meetings will always be held periodically usually on a weekly or monthly basis depending upon the consultancy or contract value and time to ensure proper completion, risk or length of time the contract has been running.

The project teams reserve the right to vary the frequency and type of meeting to be held if issues of concern are identified, e.g. complaints received or poor performance identified. In this instance the service provider will be given appropriate notice and a meeting will involve a member of the contractor team and the Contract manager from the service provider and any other authorised staff member as need may necessitate.

The entity identifies and documents each contract deliverable, quality of personnel and inputs, expected results and outputs, timeframe, budget and performance measurement which also ensures that subcontractors can be monitored well to deliver quality and standard work.

Corporate Projects and Resources Limited shall carry out and conduct project inception meetings with the clients and establish a regular meeting schedule and follow the schedule specified in the contract to always discuss on the progress for quality control.

Corporate Projects and Resources Limited shall maintain an effective system of internal controls, comprising proper and accurate records, accounting and record keeping practices, tax compliance,

and other business processes related to implementation of this Code. The internal control systems shall be subjected to regular audits to verify compliance

5.7 Offers of Employment

No service provider, bidder, contractor or subcontractor shall offer, or promise to offer, either directly or indirectly, any future employment or business opportunity to any Corporate Projects and Resources Limited employee if such offer of employment is conditioned to the awarding of a present or future contract or preference in the awarding of a contract to anyone at any time by Corporate Projects and Resources Limited.

5.8 Contract Information

Prior to a contract award, no service provider, bidder, contractor or subcontractor shall solicit or obtain, directly or indirectly, from any Corporate Projects and Resources Limited employee, any information relating to current or future contracts, or a specific pending procurement, unless such information has at the time been made public and available to all other bidders and contractors.

5.9 Use and Disclosure of Confidential Information

At no time shall any contractor who obtains confidential company information in the course of doing or seeking to do business with Corporate Projects and Resources Limited disclose any such information to any person not authorized by management to receive such information or use such information for any personal gain except as necessary to fulfill its contractual obligations to Corporate Projects and Resources Limited.

5.10 Conflicts of Interest

Each bidder, contractor, and each of their consultants and subcontractors, seeking to do business, or doing business, with Corporate Projects and Resources Limited should avoid any situation that could raise any conflict of interest.

The contractors / bidders have an obligation to promptly disclose in writing to management any of the potential conflicts of interest. This can be done prior to and during any employment or contract and regardless of whether the facts actually constitute a conflict of interest under any law.

5.11 Negotiated Contracts

When circumstances do not allow staff to follow the prescribed tender process, a basis of selection and authority shall be maintained and approved by the management. In all cases staff must ensure that the Company is receiving good value on fair and competitive terms.

5.12 Collective Action

The company will work together with other stakeholders to achieve some common objective within the confines of this code and to further the objectives of the company and its integrity compliance programme. The company will endeavour to engage with business organizations, industry groups, professional associations and civil society organizations to encourage and assist other entities to develop programmes aimed at preventing misconduct. The actions to be

supported by the company will have the same goals as social accountability interventions. The objective is to have interventions or activities that can contribute to a range of positive outcomes including, increased state or institutional responsiveness, lowering of corruption, increased spaces for citizen engagement, empowering local voices, better budget utilisation and better delivery of public services, if not always at the macro level, at least at the local level.

The company's strategic approach is to ensure it collaborates with coalition actors who do not potentially cause issues to members of the collective action coalition. The company will avoid the possibility of reputational risks which can negatively impact the cause of the collective action. The company realizes that such reputational damage can foster calls that the work the coalition does is tainted by the influence of corrupt partners and is therefore illegitimate. Since this is particularly true for anti-corruption work, Corporate Projects and Resources must ensure it does not work with collective action coalition members and individuals with questionable integrity compliance challenges.

6.0 Internal Controls

6.1 Financial

Management, creditors, and others have a legitimate interest in the Corporate Projects and Resources Limited's financial and accounting information. The integrity of the Corporate Projects and Resources Limited financial reporting and accounting records is based on validity, accuracy, and completeness of information supporting entries to the Corporate Projects and Resources Limited's books of account. Corporate Projects and Resources Limited will ensure every accounting or financial entry accurately reflects that which is described by the supporting information. Corporate Projects and Resources Limited expects employees involved in creating, processing, or recording such information to be personally responsible for its integrity. Employees have a responsibility to ensure that false or intentionally misleading entries are not made. The same standards of integrity that apply to external financial reporting also apply to the financial statements that are used as internal management tools.

Corporate Projects and Resources Limited shall maintain an effective system of internal controls comprising financial and organizational checks and balances over the company's financial, accounting and recordkeeping practices, and other business processes. The company subjects the internal controls systems, including the accounting and recordkeeping practices, to regular, independent, internal and external audits to provide an objective assurance on their effectiveness and compliance. The controls ensure that the conduct of business is in orderly and efficient manner, safeguard the company's assets and secure as far as possible completeness and accuracy of the records are concerned.

The various components of controls which are most especially internal includes the following

- The recording of company transactions is allocated amongst staff in manners that ensure checks and balances. This has minimized/ eliminated the possibilities of fraud, error and irregularities in the company's records.
- The internal compliance office conducts regular audit and enjoys independence. It is a continuous kind of review of all the operations and records undertaken within the business of Corporate Projects and Resources limited.
- There is an installed whole system of internal controls in financial, operations and others established by the management in order to carry on the business operations of the entity in an orderly manner, safeguard the assets and also to secure as far as possible the accuracy and reliability of the records. The controls cover purchases and creditors, controls on stationeries and other stock, controls on cash receipts and payments, controls on receivables, controls on wages and payments, and others.

- The Management of Corporate Projects and Resources limited also employs qualified, experienced, knowledgeable, educated, skilled and competent staff and sub-subconsultants deployed to the right positions and jobs. This has minimized the possibilities of substandard work and delays in work delivery.
- At Corporate Projects and Resources, there is supervision of all transactions and work being done by a responsible senior worker. The responsible personnel checks the day to day progress of all assignments.
- All major transactions are authorized and approved by the managing director. The purchases invoices are approved before any payment is made to those suppliers, the same goes to the payment of wages.
- There is also segregation and division of duties/ work and no employee especially in the sales/ purchases and accounts area is allowed to record and process a complete transaction. This has helped to reduce the risk of manipulation and makes it difficult to make any fraud by the employees.

6.2 Decision-Making Process

Corporate Projects and Resources Limited has a decision-making process that ensures that the seniority of the decision-maker is appropriate for the value of the transaction conducted and perceived risks of misconduct. All management officers and any personnel with decision-making authority or in a position to influence business results are required (at least annually) to certify, in writing, under the guidance of the compliance officer, that they have reviewed and complied with the company's code of conduct. Personnel in decision making position are mandated to communicate to the corporate compliance officer any information they may have relating to a possible violation of the code by other personnel or business partners

The company's decision-making is guiding by ethical principles and the code of conduct. In Corporate Projects and Resources Limited ethical decision-making refers to the process of evaluating and choosing among alternatives in a manner consistent with ethical principles. In making ethical decisions, it is necessary to perceive and eliminate unethical options and select the best ethical alternative. The process of making ethical decisions requires every decision-making officer of the company to demonstrate the following :

- **Commitment:** The desire to do the right thing regardless of the cost
- **Consciousness:** The awareness to act consistently and apply moral convictions to daily behavior
- **Competency:** The ability to collect and evaluate information, develop alternatives, and foresee potential consequences and risks

The company acknowledges that good decisions are both ethical and effective:

- **Ethical decisions** generate and sustain trust; demonstrate respect, responsibility, fairness and caring; and are consistent with good citizenship. These behaviors provide a foundation for making better decisions by setting the ground rules for our behavior.
- **Effective decisions** are effective if they accomplish what Corporate Projects and Resources Limited wants accomplished and if they advance our purposes. A choice that produces

unintended and undesirable results is ineffective. The key to making effective decisions is to think about choices in terms of their ability to accomplish our most important goals. This means the management needs to understand the difference between immediate and short-term goals and longer-range goals.

A seven step-by-step decision-making process is used and preferred in making more deliberate, thoughtful decisions at Corporate Projects and Resources through organizing relevant information and defining possible alternatives. The skills and technical expertise of management and other staff are useful inputs in arriving at optimal and ethical decisions. Making ethical choices requires the ability to make distinctions between competing options. Here are seven steps to help employees make better decisions:

Step 1: Decision or Problem Identification

There is the need to first identify the transaction or problem and need for a decision and definition of the nature of the decision to be made.

Step 2: Gathering relevant information and data

Collection of pertinent information before making decisions: what information is needed, the best sources of information, and how to get it. This step involves gathering information from both internal (company resources) and external sources. External sources of information include on-line materials, people, books, newspapers, magazines, journals and other sources for analyzing information before the decision is made.

Step 3: Identification of all the alternatives

All other possible paths of action or alternatives are identified based on information gathered. A detailed list of all possible alternatives and desired alternatives actions are available to the management or decision maker through the information gathered.

Step 4: Weigh the evidence

An evaluation and appraisal of all the actions is done and whether the need identified in Step 1 would be met or resolved through the use of each alternative. Alternatives that seem to have higher potential for reaching your goal are identified. Finally, the alternatives are placed in a priority order, based on the company's code and value system.

Step 5: Choosing among the alternatives

After appraising and weighing all the alternatives, the one that gives the best results and seem to have a higher potential for reaching Corporate Projects and Resources corporate goal is finally

Step 6: Taking the action

Action is taken and the management now begins to implement the best alternative aiming at reaching and achieving the objectives.

Step 7: Monitoring and control.

Monitoring and evaluation of the decision or action taken or progress of the project is now done, putting into consideration whether or not it has resolved the corporate objective.

If the decision taken has not met the identified need, the action can be repeated or certain steps of the whole process repeated to enable the management make a new decision. It may be necessary to gather more detailed or somewhat different information or explore additional alternatives.

6.2.1. Decision Process for Third Party Engagement

The company is concerned about its relationship with third-parties primarily for the purpose of assessing the ongoing behavior, performance and risk that each third-party relationship represents to Corporate Projects and Resources. Our due diligence review on third parties targets to assess whether the third party is unsuitable (that is, whether the third party is likely to engage in any improper practices that could expose Corporate Projects and Resources to liability or may be inconsistent with the company's business practices and ethical principles. If the third party is suitable, due diligence review should confirm that the proposed transaction with the third party is ethical and legal under applicable laws.

Third party due diligence process will typically involve the company obtaining and reviewing third party related information from different sources including: internally from the sponsoring individual/department, internal sources other than the person who has proposed to engage the candidate third party and obtaining information directly from the candidate Third party through a questionnaire and/or interview and requesting documentation supporting the answers.

Third party information would also be obtained from other sources outside the enterprise by : contacting, as far as possible, third party's references (e.g. commercial and bank references), searching publicly available news sources, internet databases, independent, reputable industry data companies, government databases of parties subject to sanctions, or engaging an enterprise that specializes in performing due diligence.

Corporate Projects and Resources would also seek information and focus on any matter or fact that suggests commercial, financial, legal or ethical irregularity that constitute a red flag. Red flags relate to circumstances that suggest corruption risks now or in the future from a third party.

The company's compliance officer will guide management in its decision process once the company is confident it has sufficiently robust information about the proposed third party and the specifics of the business relationship. The responsibility of the risk assessment using information obtained and due diligence processes should be with the compliance officer and those within the company who are looking to enter into a third-party relationship and. The officers responsible for the risk assessment are required to document the assessment in reasonable detail into low-risk, medium-to high-risk (as defined by the compliance officer) Once the risk assessment and due diligence processes are complete, the company applies a clear system of approval for determining whether or not to move forward with the third party:

- For low-risk assessed third parties, the management of the business unit and the managing director are responsible for approving the business relationship.
- For medium- to high-risk third parties, there should be approval by the management of the business unit and the managing director with the overriding consent of the compliance officer.

Once a third party has been engaged to provide services, the decision to that effect will be periodically reviewed. Ongoing supervision should be given to the conduct and activities of the third party. The company will continue to monitor the third party, and renew the assessment

periodically (at least once every three years) to decide on the whether or not to retain the relationship.

6.3 Employment Practices

Corporate Projects and Resources Limited treats all employees fairly, ethically, respectfully and with dignity.

The Company offers equal employment opportunities without regard to any distinctions based on age, gender, sexual orientation, disability, race, religion, citizenship, marital status, family situation, country of origin or other factors, in accordance with the laws and regulations of Nigeria.

We observe the rights of employees and subcontractors to a safe and healthy work place and we engage with communities to share concerns and identify risks as early as possible.

6.4 Employee Privacy

Corporate Projects and Resources Limited respects all employees' privacy and only collects information about employees for lawful reasons relevant to the business. Information in personnel files and medical records is strictly confidential. Access is available only to authorized persons.

Therefore, all requests for references or employment information must be referred to the management.

6.5 Illegal and Improper Payments

Corporate Projects and Resources Limited employees and business partners are strictly prohibited from offering or taking any form of illegal or improper payment. Corporate Projects and Resources Limited funds

and assets must never be used for any unlawful purpose. Staff must never approve, authorize or make any payment, gift or favour to any person in a position of authority, such as a government or corporate official, in order to obtain favourable treatment in negotiations or the awarding of contracts, or any other dealings

7.0 Training & Communication

The Training Process at Corporate Projects and Resources limited comprises a series of steps that are followed systematically to have an efficient training programme and are performed to modify the expertise, skills, attitudes and the behavior of the employee to perform a particular job.

- The first step in this training process is to assess the need for training the employees. The need for training is identified through a diagnosis of present and future challenges and through assessing the gap between the employee's actual performance and the standard performance.
- Once the needs are identified, the objectives for which the training is needed are established based on the gaps in the training programmes conducted earlier and the skill sets developed by the employees.
- The training programme is designed in line with the set objectives. Every training programme focuses and aims at the requirements of the trainees, the training methodology and level of training. A comprehensive training plan is designed which includes the training material, learning theories and content.
- On the completion of the training programme design, action is put in place and the training is conducted either outside or inside the company premises. The time for the training is set along by the trainer who conducts the training session. All trainees are monitored continuously throughout the training program to ensure it is effective and is able to retain the employee's interest.
- **Evaluation of the Training Program.** At the completion of the training, all employees are asked to give their feedback on the training session and whether they felt useful or not. During this feedback, the management determines the weak spots if available, and can rectify them in the next session. The evaluation of the training program is commonly done by a team headed by the corporate compliance officer who confirms if there is value for the amounts invested in the training programme.
- The trainings conducted within the company premises are mostly conducted by the corporate compliance officer and the managing director. Corporate Projects and Resources has no direct control over Business partners but the management always informs and encourages them to attend training sessions mostly organized by regulatory bodies and trade associations in Nigeria.

7.1 Public disclosure of the Code

Public disclosure will be done to make all the information or data about the Code readily accessible and available to all interested individuals and institutions at any time.

Full public disclosure will take the following mode; written statements released by the company on the code to the notice board situated at Corporate Projects and Resources premises. Publications in an official bulletin, gazette, report, or stand-alone document when such are made; The main source of disclosing the Code information is posting it on the company website.

7.2 Periodic recertification

The Code will be updated or revised from time to time at least once every year and all Corporate Projects and Resources employees and business partners will be encouraged and their responsibility to obtain the most up-to-date copy.

8.0 Job Performance and incentives.

8.1 Positive

Employees are selected and placed based on their personal qualifications, attributes and skills for the job. Corporate Projects and Resources Limited expects all employees to give their best efforts, learn from their successes and setbacks, and pursue opportunities to improve their performance on their own initiative, as well as through learning programmes offered by the Company.

In a way to show the appreciation to the employees for their adherence to the Code, a number of incentives will be given out to the outstanding employees for recognition.

- **Photo of Fame.** A photo of fame for the outstanding recognized employee will be created and placed at a prominent point within the company premises.
- **Thank You Note.** Saying thanks about complying with specific areas may be the ultimate reward.
- **Certificates of Achievement may be issued** to a deserving employee by management and presented in the presence of all staff.

8.2 Disciplinary Measures

Failure to respect the Code may lead to disciplinary measures in regard with the violation, including termination of employment. Breaching the Code may also in some circumstances lead to prosecution.

All employment agreements shall retain a contractual right of termination in case of conduct inconsistent with this Code.

For additional information regarding Company Disciplinary Policy, reference is to Corporate Projects and Resources Human Resource Policies §1.7 – Discipline and Chapter 6 – Disciplinary Policy and Procedures.

9.0 Reporting and Investigating Misconduct.

9.1 Duty to Report

Staff have an obligation to report what he or she you believes to be potential violations of law, regulation, this Code or Company policy. Accordingly, all employees, business partners, or third parties have a duty to report any actual or suspected violation of law, regulation, provision of this Code, or other Company policy.

9.2 Advice

Corporate Projects and Resources Limited communicates openly and honestly and believes that the views of our employees are important. We listen to feedback and try to continually improve the way we operate. Our goal is to help everyone succeed and we expect all employees to be open about their difficulties and be willing to ask for help when they need it.

If a staff is ever unsure about what to do in a particular situation, the issue should immediately be discussed with your manager.

Equally, if there are questions about the Code, or how to act ethically in a particular situation, such questions or consultation should be directed to the Corporate Compliance Officer.

9.3 Whistleblowing/Hotlines

Corporate Projects and Resources Limited provides many ways to report ethical, legal, and regulatory and policy concerns. Our compliance program also includes operation of the Corporate Projects and Resources Compliance Helpline which is +2348171235693 in addition to the compliance officer's phone number +234-8023899385 . These lines are available 24 hours a day, 7 days a week. Reports can be also be submitted by email at info@corprojectsng.com or by submitting a written compliant into the Reporting Box.

Staff have the option of reporting anonymously, where permitted by law, and, regardless of how you report, you are protected from retaliation whenever you speak up in good faith. All reports will be reviewed and, if necessary, investigated.

All reasonable steps will be taken by the company's' management to ensure and maintain that the confidentiality of a Whistleblower is in place. Details concerning a Whistleblower will only be given to those that would be reasonably required to know in order to support the investigation of the matter and they will also be bound in this confidentiality protection towards the Whistleblower.

Whistleblowers who wish to remain anonymous may do so, but it should be noted that this may delay and impact the effectiveness of the result if not all the information is provided in a manner specific enough to take clear action.

Corporate Projects and Resources Limited is committed to supporting employees who make a genuine complaint about non-compliant, suspicious or unethical conduct by other employees of the Corporate Projects and Resources Limited Group, regardless of seniority of those involved in the alleged conduct. Corporate Projects and Resources Limited's commitment includes the promise to protect the anonymity of employees wishing to raise serious matters that affect the integrity of Corporate Projects and Resources Limited.

The person accused is entitled to information but not the source of information. Therefore, the company will maintain as confidential, the whistle blower or complainant's identity except under the following situations:

- Such person agrees to be identified;
- Identification is necessary to allow the company to investigate or respond effectively to the disclosure;
- Identification is required under the company's rule and regulations, where a false accusation has been maliciously made; and
- The company is required by law to provide such information.

In the above eventualities, the Company shall inform the whistle blower or complainant prior to revealing his or her identity.

Retaliation shall not be permissible against any whistle blower or complainant. "Retaliation" means any act of discrimination, reprisal, harassment, or vengeance, direct or indirect, recommended, threatened or taken against a whistle blower or complainant by any person because the whistle blower or complainant has made a disclosure pursuant to this policy.

9.3.1 Reporting Harassment

Corporate Projects and Resources Limited policies protect employees from harassment, bullying and victimization

in the workplace, including all forms of sexual, physical and psychological abuse. All employees are entitled to, and are expected to preserve, a positive, harmonious and professional work environment. In the event of grievances, the employees should raise their complaints of harassment or unfair treatment to the compliance officer and the managing director.

Reports of harassment will be treated in the strictest confidence and every effort made to ensure that the victim is protected and not disadvantaged in terms of his employment or working environment. If a staff raises a complaint of harassment, the matter shall be investigated and acted upon to ensure the staff does not continue to experience such behavior.

9.4 Investigating Procedures.

It is company policy to ensure that all suspected, alleged, attempted or actual misconduct is appropriately investigated. All persons working for or on behalf of Corporate Projects and Resources Limited is expected to behave in accordance with the Code of Conduct and Ethics and to be vigilant in preventing fraud or corrupt business practices.

Review the allegations & Maintain past and present evidence

At Corporate Projects and Resources limited, we start by conducting an investigation to make sure we understand what is being alleged. Attention is focused on all information or data very carefully to ensure that no important detail is missed. This investigation process is conducted and headed by the corporate compliance officer.

Reports of misconduct are organized containing detailed descriptions of who did it, what was done or not done, when was it done or not done, where and why was it done or not done as well as a list of possible witnesses. A collection of associated documents corroborating the allegations are analyzed.

An investigation plan is drafted.

After receiving an allegation of workplace misconduct, The Corporate compliance officer writes down an investigation plan. This plan includes, a list of the resources to perform the investigation, including the individuals to work with, the selection and review of relevant company policies and procedures to consider. A list of possible sources of evidence like witnesses, physical evidence, photographs, videos, emails, electronic and paper files and steps that are taken to perform the investigation. At Corporate Projects and Resources limited, the investigation takes not more than seven days to enable the CCO gather all the necessary information about the alleged misconduct reporting.

Executing the investigation plan.

In conducting the investigation, the corporate compliance officer keeps an open mind rather than jumping to conclusions. As his or her role is not to prove that the allegations are true or false, but simply to determine what happened in an objective and professional manner, the corporate compliance officer takes good notes and keeps the evidence gathered well-organized and stored in a secure place in his or her office.

Analyzing the evidence to reach on a conclusion.

Once all the evidence is gathered, it is sorted through and conclusions are drawn about what have been discovered and not discovered. In doing this attention is given to the relative credibility of witnesses who have differing accounts of events and the weight of other pieces of evidence based upon their nature and reliability.

Recording the analysis in a report.

Written report is compiled regardless of how the conclusions about the allegations of misconduct are. A formal investigation report that contains the key elements.

- A summary of the allegations;
- A summary of steps taken to investigate the allegations;
- Analysis of the evidence gathered;
- Conclusions reached; and
- Recommended responsive actions.

Submitting the final investigation report to management.

After the report is finalized, the corporate compliance officer submits it to the Management through the managing director of the company for action to be taken depending on how the investigations have been concluded, an upload of the final investigation report is done and the case status and outcome indicated on the company website.

Follow up with the reporter

Regardless of the investigation's outcome, getting and communicating back to the reporter to let her or him know that the investigation has been completed and appropriate steps have been taken in response to the findings. However, by letting the reporter know that his or her report

was taken seriously and that an investigation was conducted, helps in building confidence in firm's ethics hotline and reporting and encourage its use.

10.0 Code Certification

I, _____, acknowledge that I have received the Corporate Projects and Resources Limited Code of Conduct and understand that I am obligated to read the Code and to comply with the principles, policies and laws outlined in the Code.

I understand that my agreement to comply with this Code does not constitute a contract of employment.

_____ Employee's Signature

Date _____

I, _____, declare that I have discussed the Corporate Projects and Resources Limited Code of Conduct and Ethics with the Employee whose signature is noted above.

~~Signature of Corporate Projects and Resources Limited Management~~

CONTACT INFORMATION

At Corporate Projects and Resources Limited we have many different contacts where you can direct questions and get help. You are encouraged to contact management using any of the resources below whenever you have any concern;

Telephone: +2349093792531.

Mobile: +234-8023899385

Email: info@corprojectsng.com



**17B, Allen Avenue Ikeja, Lagos.
Tel. + 234- 8171235693. Website: www.corprojectsng.com**