



GLOBAL VILLAGE HEALTHCARE INITIATIVE FOR AFRICA (GHIV AFRICA)



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I. Introduction

The Global Village Healthcare Initiative for Africa (GHIV Africa) is a National humanitarian organization founded in 2014. We deliver emergency assistance to affected populations before, during and after crisis. We also deliver technical and professional assistance to Government (including trainings and handling of supplies) as well as community structures to strengthen their capacities for intervention and efficient service delivery to target populations.

The organization was founded to mitigate the health deficit in Africa and to provide all form of assistance leading to improved quality of life. Global Village Healthcare Initiative for Africa (GHIV Africa) is equally poised to support the delivery of healthcare services at the doorsteps of African villages, and to also bridge the gap between primary healthcare delivery and tertiary healthcare services through a robust referral system.

GHIV AFRICA aids is based on need to the most vulnerable communities, regardless of their religion, race, gender and or political affiliation. Our decisions as an organization are not based on political, economic or religious interests, but solely on the needs of the affected populations.

Vision:

An African continent where every village or community has access to preventive, curative and rehabilitative healthcare service, including all forms of assistance leading to improved quality of life.

Mission:

To provide equitable distribution of preventive, curative, rehabilitative services through assistance, education and information sharing for general wellbeing in every African community.

Core Values:

Accountability, Commitment, Diligence, Equity and Fairness, Integrity, Team Work



Programmes Areas:

Health, Education, Protection, Early Recovery and Livelihoods, WASH and Nutrition

II. Purpose of the Code of Conduct

Global Village Healthcare Initiative in Africa's objective in establishing this "Code of Conduct" is to promote ethics, honesty and professionalism within the Organization and among its employees. The Organization believes in being an integrated organization and that the action of every employee affects its entire organization and reputation. Any employee is obligated to strive for the extension of the organization's interests within legal limits and is responsible for preventing damages or loss to the GHIV Africa's interests. The organization expects all employees to abide by this Code in carrying out their duties and functions to preserve public trust and to ensure the Organization's sustainable growth and development.

Scope:

This policy and its related procedures and measures are applicable to all employees (including senior executives and officers).

Content:

1. Morality and integrity

1-1. The Organization dedicates itself to abide by commercial ethics and firmly believes in the values of an integrated organization. This guideline has been introduced to outline applicable legal requirements and Organization policy required of the Organization and all employees. Any Organization employee with any query concerning ethics or legal matters is advised to consult with his or her division head or the Organization's legal division for guidance.

1-2. Ethical standards shall not be confined to legal compliance. Each individual shall be obligated to conduct all businesses ethically and to avoid any activity that would lead to a conflict of interest.

1-3. The principles governing ethics and integrity are comprised of:

- 1-1-1. Conducting all business with integrity and truthfully recording the process of all business dealings.
- 1-1-2. Ensuring proper confidentiality of all commercial information when executing a mission and retaining complete commercial and operational records, as well as respecting the commercial assets and intellectual properties of the Organization, each client and each strategic partner of the Organization.
- 1-1-3. All Organization accounting ledgers, invoices, records, accounting entries, capital and assets must be securely catalogued and safeguarded to ensure that all Organization transactions and business dealings can be fairly and accurately reflected. It is strictly forbidden to fabricate, falsify or create misleading claims or to fabricate or falsify any accounting entries, records, financial reports or any other related documents, or to make any misleading claims or records, or intentionally hide or cover the state of the Organization's transactions; nor it is permitted to open, maintain or access any illegitimate accounts with any bank or a third party institution with which to conduct account transactions related to the Organization.
- 1-1-4. It is forbidden to destroy, alter or forge any pertinent records that may likely be linked to an investigation, litigation or legal related settlement proceeding.
- 1-1-5. When coming across incidents involving alleged unethical conduct or suspicions of violation to this rule, all personnel are obligated to inform the Organization's management.

2. Respect for individuals and customers:

- 2-1. The Organization respects the privacy and integrity of every employee and upholds strict standards of privacy and confidentiality for individual personal data. Treatment of customers and commercial data concerning other individuals shall also be bound by this principle of confidentiality.
- 2-2. Each employee should endeavour to deal fairly with the Organization's customers, suppliers, competitors and other employees. No employee should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other unfair-dealing practice.



2-3. The Organization is to maintain open communication channels that would encourage all employees to participate in Organization affairs and to express their opinions to supervisors of all levels.

3. Avoidance of conflict of interest:

3-1. Prior to engaging in any business, investment or related activity that may lead to a conflict of interest between personal and professional relationships, the employee must fully disclose such conflict of interest to, and the potential conflict must be subject to review by, the chairman & president's office. More detailed guidelines on conflicts of interest are set forth in the Organization's Rules of Integrity for the employees (as appendix I). All Organization personnel are obligated to file a report with the Human Resources Division of the Organization citing any probable conflict of interest that might concern the individual or the Organization.

3-2. Employees should avoid incidents that may involve a probable conflict of interest - for instance, an employee moonlighting at a non-affiliated Organization, or an employee negotiating or conducting business transactions with the Organization which would benefit such employee or the employee's family or relatives personally. Employees are prohibited to (a) take for themselves personal opportunities that are discovered using corporate property, information or position, (b) use corporate property, information or position for personal gain and (c) compete with the Organization.

3-3. Any action that may possibly transfer the Organization's resources or interests to employees, their relatives or friends is, in principle, prohibited. If such action is considered as beneficial for both the individual and the Organization, it may be exceptionally permitted and proceeds only after obtaining the Chairman's approval. Please file a report with Appendix II.

3-4. All employees are prohibited to provide or disclose openly Organization confidential information without securing proper authorization from the Organization. It is strictly forbidden to trade confidential or insider information for individual gain, or to benefit others or put the Organization's interest in jeopardy.

3-5. All employees are forbidden to engage in any of the aforesaid activities through an agent, partner or any representative only to circumvent this guideline.

- 3-6. All personnel that participate in the review, evaluation and selection of vendors should avoid any circumstance that has the potential to bias a fair decision.
- 3-7. Unless otherwise approved by the board of directors in advance and in compliance with all applicable laws, employees are not permitted to take out or accept Organization loans on behalf of oneself or one's relative or demand the Organization to issue a liability guarantee.
- 3-8. Unless for Organization business, advanced authorization shall be sought prior to accessing any of the Organization's services, equipment, facilities, properties or any other form of resources. All employees should protect the Organization's assets and ensure their efficient use. The Organization's assets, whether tangible or intangible, are to be used only by authorized employees or their designees and only for the legitimate business purposes of the Organization.
- 3-9. We request employees who have specific business and selected positions for management's needs and employees of designated departments to make an annual declaration of interests. If employees themselves or their relatives (up to the third degree) have investments in and/or are currently employed by GHIV clients, distributors, distributors' customers, suppliers, or competitors, the status of such investments and/or employment should be reported in the "declaration of interests" system. The Human Resources Division will then be responsible for data collection and summarization to report results to senior executives, the Founder and the Chairman. However, in the case where such investment is made on firms that the Organization invests in, have openly agreed to be invested in, or are of publicly listed companies, the report to superiors is not required.
- 3-10. All employees shall not exploit opportunities for information access (including but not limited to attendance at meetings related to sales and production, annual planning, policy launching) to disclose the Organization's confidential information to any external parties (including but not limited to the Organization's customers, suppliers, or any other parties who are not obliged to know).

4. Gratuity and business reception:

- 4-1. All employees are prohibited to accept from or give to any customer, supplier or contingent party related to the Organization any kickbacks or any other form of illicit gain.
- 4-2. All employees are strictly forbidden to accept gifts from the Organization's vendors valued at over fifty dollars (\$50), or any cash, or any equivalent in monetary goods, i.e. gift certificates, check, stock certificate and the like.
- 4-3. All employees are forbidden to accept lavish entertainment or reception.
- 4-4. For maintaining a normal business relationship, gifts that are to be presented to business counterparts should be imprinted with the organization's logo.
- 4-5. It is prudent to conform to the general practice of common business decorum when accepting or arranging any type of business reception, and all employees shall refrain from being excessively lavish and refrain from incurring significant or unnecessary expenses.
5. Full, fair, accurate, timely and understandable disclosure:
 - 5-1. It is crucial that all books of account, financial statements and records of the organization reflect the underlying transactions and any disposition of assets in a full, fair, accurate and timely manner.
 - 5-2. All employees who are involved in the organization's disclosure process are required to know and understand the disclosure requirements applicable to the organization that are within the scope of their responsibilities, and must endeavour to ensure that information in documents that the organization files with or submits to the Securities and Special Control Unit against Money Laundering, SCUML or that is otherwise disclosed to the public, is presented in a full, fair, accurate, timely and understandable manner.
 - 5-3. It is critically important that financial statements and related disclosures be free of material errors. Employees are prohibited from knowingly making or causing others to make a materially misleading, incomplete or false statement to an accountant or an attorney in connection with an audit or any filing with any governmental or regulatory entity
 - 5-4. No individual, or any person acting under his or her direction, shall directly or indirectly take any action to coerce, manipulate, mislead or fraudulently influence any of the Organization's auditors if he or she knows (or should know) that his or her actions, if

successful, could result in rendering the Organization’s financial statements materially misleading.

6. Safeguard Associated with the Implementation of Code of Conduct and Reporting of Fraudulent Act:

6-1. All employees are to comply with applicable governmental laws, rules and regulations, and the Organization’s regulations and procedures.

6-2. Employees, suppliers, customers or other related stakeholders can report illegal activity or major misconduct by GHIV Africa’s management or staff (“whistleblowing report”) through any of the following channels:

6-2-1. Send an email report to the email address: info@ghiv.orn.ng

6-2-2. Send an email report directly to any of the following: chairman@ghiv.org.ng

6-2-3. Report the issue by calling the whistleblowing direct phone line at: 08129234184

6-2-4. Once a whistleblowing report has been received, the Organization will assemble an investigation team to conduct a thorough inquiry into the allegations made in the report. More detailed guidelines on reporting processes are set forth in the Organization’s Whistle Blower Program.

For the person reporting a violation of the Code of Conduct or engagement in fraud as well as any other related employee involved in all subsequent investigations of the violation, the Organization will provide safeguard measures ensuring them against any unfair retaliation or treatment.

6-3. Those found violating or breaching the Code of Conduct are to face adequate corrective action by the Organization depending on the severity of the incident. It is the responsibility of each employee to carefully read, understand and comply with this Code of Conduct and, as needed, to seek clarification on any point. Questions regarding any legal or ethical requirements should be directed to the director of the Human Resources or the Organization’s legal division.

7. Waivers and amendments:

7-1. The Organization may waive application of this Code of Conduct to employees in certain limited situations. Any waivers of the provisions of this Code of Conduct for executive

officers may be granted only in exceptional circumstances by the board of directors. The Organization will promptly disclose to its shareholders any such waivers granted to any of its executive officers and the reason for such waiver.

7-2. Amendments to this Code of Conduct shall be promptly disclosed by the Organization. It is everyone's responsibility to maintain familiarity with this Code of Conduct as the Organization reviews and revises its content from time to time.

(Appendix) Rules of Employee Integrity

1. Objective: To maintain the common practice of integrity and business efficiency, the Rules of Employee Integrity has been specially stipulated.

2. While employees of the Organization are engaged in all sorts of business practices, they should conform to the following principles:

2-1. Any employee is obligated to strive for the extension of the Organization's interests within legal limits.

2-2. Any employee is responsible of preventing damages or loss of the Organization's interests.

3. Rules of Integrity:

3-1. Employees undertaking the business with vendors should adhere to the following principles:

3-1-1. Be honest and fair while selecting vendors. Select those who present products/services with the most competitive quality, prices, and delivery.

3-1-2. No accepting of rake-offs or other illegitimate interests from vendors.

3-1-3. Employees and relatives are strictly forbidden to accept any gifts, cash, or other valuables worth of N20,000 or above from vendors.

3-1-4. In principle, employees are prohibited from accepting entertainment reception apart from simple meals. For any question regarding this principle, ask a direct superior.

3-2. Employees in marketing or sales-related departments should adhere to the following principles when dealing with customers:

3-2-1. Be honest and fair while transacting with customers.

3-2-2. Customers' offer of gifts, cash, or other valuables should be courteously declined.

In the case where such offer cannot be declined or returned, and its value exceeds



N20,000 please turn the item to the Employee Welfare Committee to be handled on a case-by-case basis.

3-3. All employees should prevent any of the following from occurring and affecting the Organization's interests:

3-3-1. Through access to one's own duties, directly or indirectly seeking illegitimate interests or engaging in fraudulent activities.

3-3-2. Seeking illegitimate interests through one's authority or identity to access duties not run or supervised by oneself.

3-3-3. Defrauding others through access to one's own duties.

3-3-4. Invading or stealing equipment or property from the Organization.

3-3-5. Engaging in fraudulent activities such as over-filing for traveling expenses or overtime compensations or applying for inaccurate expenses.

3-4. All employees have the responsibility of maintaining a clean image of the Organization, which includes no gossiping about colleagues or superiors outside of the office.

3-5. All supervisors must possess the ability of judging the rights and wrongs on integrity issues and should never use not regulated as excuses for any debatable conduct. Besides being honest themselves, they should lead subordinates in establishing a work environment practicing integrity.

3-6. Acceptance inspectors or authenticator of each business operation as well as accounting examiners have the responsibility of reporting upon discover of those violating the Rules of Integrity.

4. Rewards and Punishment:

4-1. Rewards for reporting: Correcting or reporting on violations of integrity rules is an action of protecting the rights of employees, shareholders, and the Organization. Once found to be factual, suitable rewards will be given to the reporter.

4-2. Punishment:

4-2-1. Punishment will be administered under any of the following occurrences: A. When an employee violates the Rules of Integrity.

B. When a direct supervisor:

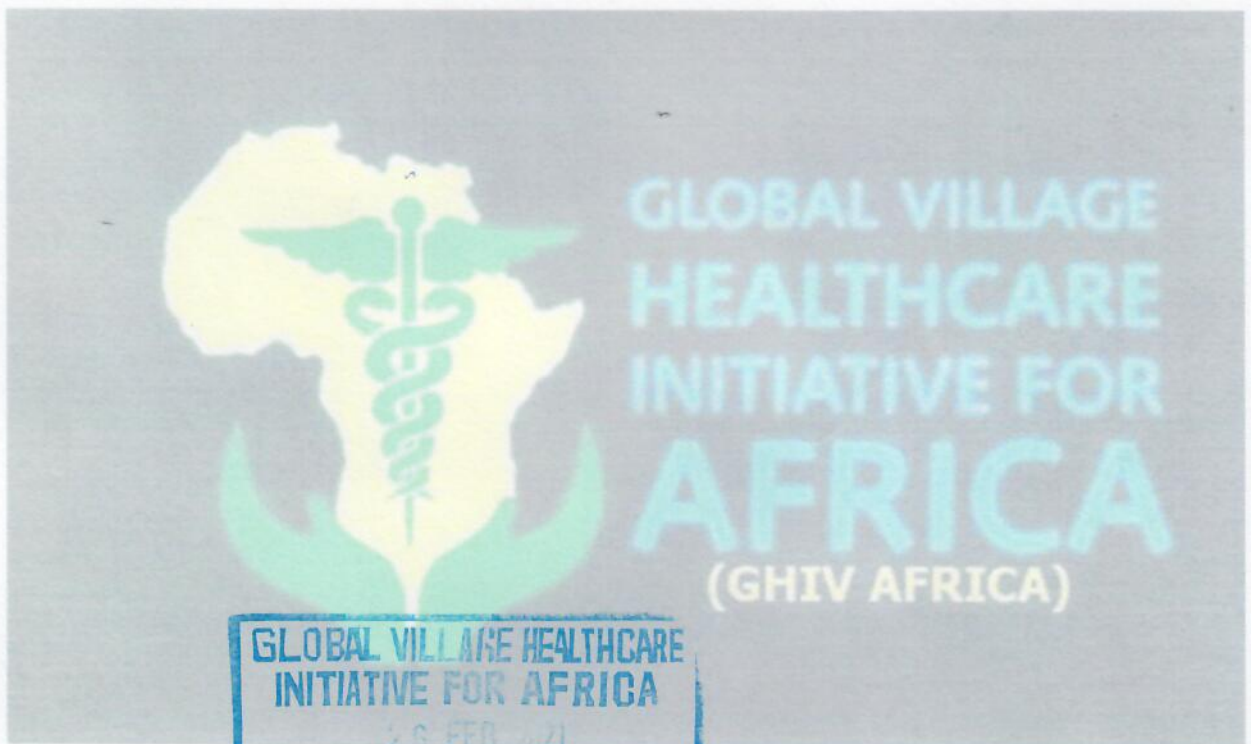
- a. Causes his subordinate's violation of the integrity rules due to his improper supervision and guidance.
- b. Shelters a violator of the integrity rules with knowledge of the incident.
- C. When an acceptance inspector, authenticator, or examiner of each business operation:
 - a. Overlooks a violation of the integrity rules due to his negligence on the job.
 - b. Fails to report on any violation of the integrity rules found during acceptance inspecting, authenticating, or examining.

4-2-2. Provisions on Punishment: In addition to recovering and returning the illegitimate benefits to the original owner or Organization, violators of the integrity rules will be inflicted, in proportion to the weight of the incident, with the following different punishments or the combination of them.

- A. According to internal punishment regulations
- B. Withholding of the performance cash award, year-end award and bonus
- C. Demotion of job grade
- D. Removal from post
- E. Legal action
- F. 4-3. Confession

4-3-1. In the case where the violator of the integrity rules makes the confession afterwards, his punishment may be reduced or waived.

4-3-2. In the case of a group violation of the integrity rules, the first one making the confession may be waived from his punishment.



GLOBAL VILLAGE HEALTHCARE
INITIATIVE FOR AFRICA
26 FEB 2021
SIGN *[Signature]* 26/02/2021

Jude Shagba
Board Chairman, GHIV Africa
Approved on behalf of the Management and Board of Trustee