

Communication

Communication on Progress

Julius Berger Nigeria Plc | 2020

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MANAGING DIRECTOR'S STATEMENT

I am pleased to confirm that Julius Berger Nigeria Plc supports the ten principles of the United Nations Global Compact in respect to human rights, labour rights, the protection of the environment, and anti-corruption.

With this Communication on Progress (COP), we express our intent to support and advance those principles within our sphere of influence. We commit to making the Global Compact and its principles part of the strategy, culture and day-to-day operations of our company and undertake to make a clear statement of this commitment - to our employees, partners, clients and to the public.

We support public accountability and transparency and will report on progress made in a public manner.



Engr. Dr. Lars Richter

Managing Director
Julius Berger Nigeria Plc

OVERVIEW

COMPANY PROFILE

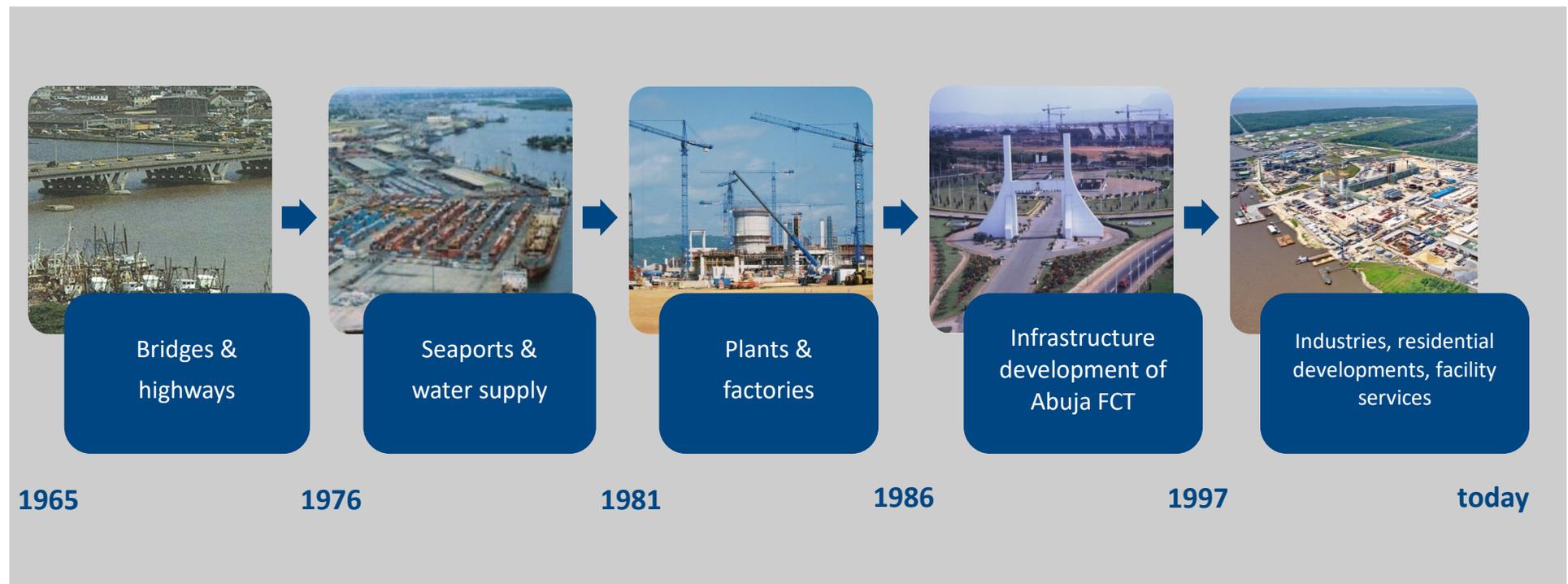
Julius Berger Nigeria Plc is a leading construction company offering integrated solutions and related services.

Julius Berger specializes in executing complex works that require the highest level of technical expertise and Nigeria-specific knowhow. The company utilizes state-of-the-art construction methods and technologies to ensure that quality and innovation are prioritized for the benefit of clients. Core competencies include planning, design, engineering, construction, maintenance and operation, for infrastructure, industry and buildings throughout all phases of clients' projects.

Julius Berger's business is supported by vertically integrated operations, which augment efficiency and timely project execution. Subsidiaries and additional facilities make it possible to realize multifaceted construction projects at the highest level of performance. Excellence in health, safety and environmental protection, investment in the professional development of staff, as well as sustainable business practices are fundamental components of Julius Berger's corporate culture. International Organisation for Standardisation (ISO) certification demonstrates that the company's management systems are well equipped to consistently meet clients' needs and that quality is continuously improved. Furthermore, Julius Berger is capable of developing green buildings that comply with the Leadership in Energy and Environmental Design (LEED) requirements.

HISTORICAL MILESTONES

The brief historical overview below illustrates the milestones of our corporate development in relation to the development of Nigeria:

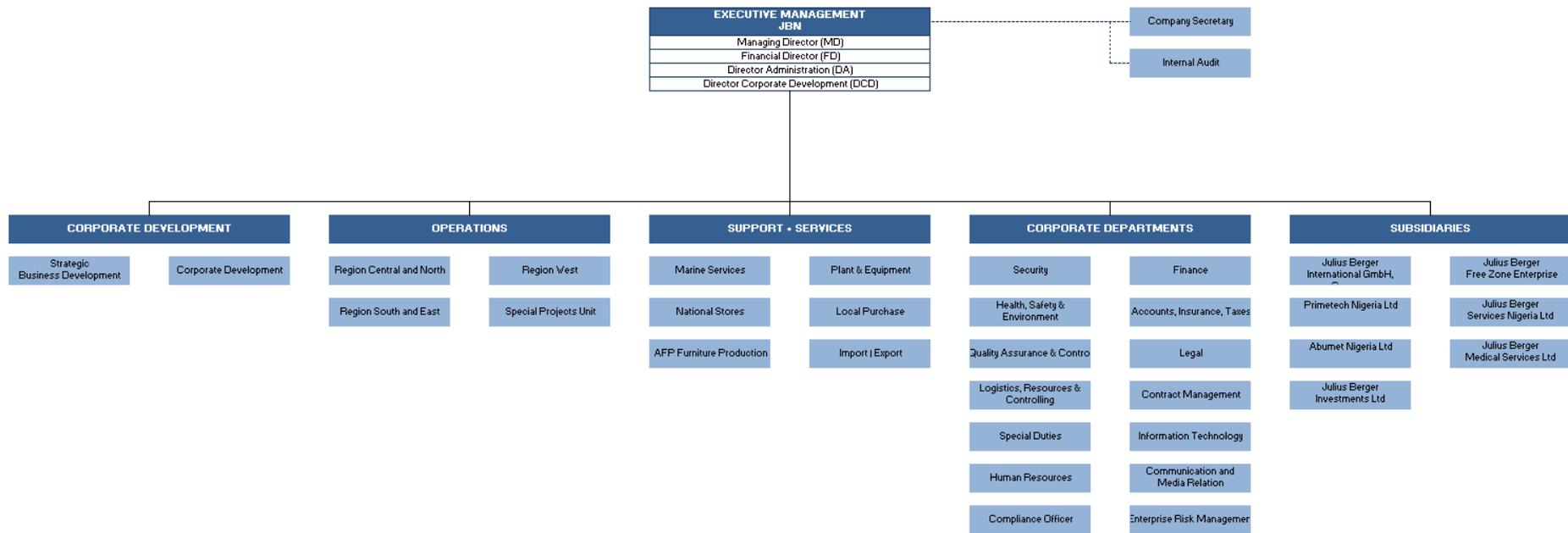


COMPANY VISION

At Julius Berger Nigeria Plc, our vision is to be Nigeria's most dynamic construction company

- We seize opportunities for both our company and the country.
- We work with dedication to maintain our clients' trust.
- We operate with a holistic approach and a solutions-driven mindset.
- We seek efficient methods to deliver on our clients' requirements.
- We integrate our multiple resources, including specialized personnel and production and service facilities, to achieve the best results.

ORGANISATIONAL STRUCTURE



FOCUS ON QUALITY

Quality is the degree to which a set of inherent characteristics fulfils requirements. It is also defined as fitness for purpose. At Julius Berger Nigeria Plc the economic fulfilment of our customers' requirements is the basis of our success. To achieve this, a Quality Management System in accordance with ISO 9001:2015 is implemented, maintained and continually improved.

The system provides assurance that our know-how and experience is providing solutions for building, infrastructure and industry with consistently superior quality, which defines the standards necessary for the achievement of our corporate goals.

The key elements of our quality management system are:

- Responsibilities and authorities are well defined to enable clear leadership at all levels of our organization.
- Process monitoring and process improvement are facilitated by setting of measurable objectives for main processes.
- All our employees are committed to continuous improvement of our quality management systems' effectiveness and efficiency and to financial success.

To this end compliance of our quality management system with ISO 9001:2015 requirements strongly demonstrates our commitment and ability to consistently fulfil customer requirements.

AWARDS

External awards

Julius Berger Nigeria Plc has consistently been recognized for its excellence as a construction firm, both domestically and internationally. The company has been awarded for its unfailing delivery of high quality and reliable solutions, for its unmatched contribution to the technological developments and economic growth of the Nigerian economy and various additional accomplishments.

Awards include: The International Quality Summit Award in the Gold Category in recognition of the company's commitment to quality, leadership, technology and innovation; award of "Best Company in the Building and Construction Sector" by the Lagos Chamber of Commerce and Industry, in recognition of the company's significant contributions to the advancement of the Nigerian economy; the "Enterprise Development, Wealth Creation and Employment Generation" award by the African Business Roundtable; the Nigerian Stock Exchange Merit Award; the Performance, Earnings and Returns Leadership (PEARL) award in the category construction.

In addition, the company has received various Health, Safety and Environment (HSE) Awards from Clients including Chevron, NLNG and Saipem.

Internal awards

The company’s Corporate HSE Award Scheme is designed to acknowledge and reward excellence in HSE management on our Project sites.

Criteria for achieving Corporate HSE Safety Helmet Award are as follows:

- Bronze Helmet: 1 year 1 million man-hours without a Lost Time Injury.
- Silver Helmet: 2 years 3.5 million man-hours without a Lost Time Injury.
- Gold Helmet: 3 years 5 million man-hours without a Lost Time Injury.
- Platinum Helmet: 5 years 7.5 million man-hours without a Lost Time Injury.

Below are some Julius Berger Nigeria Plc Projects that have achieved various Safety Awards

Projects	Award	Man hours	Period of Achievement	Date of Achievement
LNG Bonny Project	Platinum	10 million	5yrs	December 2010
Escravos Gas To Liquid Project	Platinum	10 million	3yrs 3mths	June 2011
Ajaokuta – Agbor Railway Completion	Bronze	2.3 million	1yr	May 2012

Abuja Airport Road Expressway	Silver	3.5 million	2yrs	January 2013
Chevron Twin Lake Estates Lagos	Gold	5 million	5yrs	June 2013
Edo Cement Plant, Okpella	Bronze	2.7 million	1yr	July 2014
Uyo Stadium	Bronze	2.8 million	1yr	August 2014
Uyo Abak Bridge	Bronze	1 million	1yr 7mths	December 2014
2 nd River Niger Bridge	Gold	5 million	3yrs	December 2019
Bodo-Bonny Road	Bronze	1 million	1yr	January 2019
Lagos – Shagamu Expressway	Bronze	1 million	1yr	May 2019
Lagos FAMFA Tower	Bronze	1 million	1yr	May 2019

It is now the general rule that Julius Berger Nigeria Plc Projects achieve in excess of 1 million man hours Lost Time Incident free, not the exception and as a company we are proud of this achievement.

CERTIFICATIONS

Julius Berger Nigeria Plc implements and maintains a Quality Management System with a scope covering conception, integrated design and engineering, procurement and construction of civil, building, infrastructure and industry projects, facility service and maintenance and provision of technical and administrative services associated with the project-realization, which is certified to comply with ISO 9001:2008.

Julius Berger Nigeria Plc Health, Safety and Environment policies commit the company to the principles of OSHAS 18001 and ISO 14001. At present we do not have an external certification.

ANALYSIS AND IMPROVEMENT

Julius Berger Nigeria Plc's value system is built on the belief that the company's duty, apart from delivering the highest quality standards in work, is to support and advance the development of its staff, host communities and the country of Nigeria itself.

The company aspires to operate its business in a manner that exceeds the ethical, economical and public expectations of society. Values such as innovation, integrity, reliability and partnership drive Julius Berger Nigeria Plc's corporate culture. Excellence in health, safety and environmental protection, investment in the professional development of staff, as well as sustainable business practices are fundamental components of the company's operations.

Julius Berger Nigeria Plc holds itself accountable for being honest, fair and respectful in all aspects of its business, and operates in a zero tolerance atmosphere for any actions that could be perceived as contrary to these standards.

HUMAN RIGHTS AND LABOUR STANDARDS: Principles 1, 2, 3, 4, 5 and 6

CHILD LABOUR AND FORCED LABOUR

Julius Berger Nigeria Plc does not engage in any form of illegal employment and un-declared employment. Compliance with all statutory requirements and provisions has top priority in our employment relationships with our staff.

This applies particularly to compliance with the standards set under labour law and to the obligations we are under in respect to social insurance agencies and pension benefit institutions. Accordingly, we also bear responsibility for our subcontractors, as we believe that violations of statutory requirements that they commit may place us at risk.

Anyone involved in deploying subcontractors must adhere to the statutory framework conditions put in place to guard against illegal employment, and is required to keep updated on amendments made in that regard.

DISCRIMINATION

Julius Berger Nigeria Plc is committed to the principles of respect, fairness, and integrity in our dealings with one another. Personal credibility and honesty are important principles underlying the success of our company; they are of supreme importance for everything we do.

It is the policy of Julius Berger Nigeria Plc that there should be no discrimination in considering applications for employment. All employees are given equal opportunities to develop their experience and knowledge, and to qualify for promotion in furtherance of their careers.

No one may be placed at a disadvantage for reasons of race or ethnic origins, gender, religion or philosophical beliefs, disability, or age.

If such a case should arise, employees are encouraged to contact their supervisor or the Chief Compliance Officer to report any violations of these principles.

TRANSPARENCY OF INFORMATION

Julius Berger Nigeria Plc is committed to sound business conduct and therefore manages its business according to the international Standards and its' Business Principles, which require an ethical and transparent way of conducting business. Therefore, we provide full, fair, accurate and timely disclosure in our reporting, and we communicate openly and transparently about our business while respecting confidentiality.

LEGISLATION

Julius Berger Nigeria Plc abides by Nigerian law and regulation, with consideration of the developing legal framework of industry-specific legislation, ordinances and regulations and other requirements to which the company subscribes.

The company's Compliance System aims to identify non-compliant events, which are actively confronted and seriously investigated.

INFORMATION SECURITY AND PROTECTION AGAINST INTERNET ABUSE

Julius Berger Nigeria Plc recognize the importance of access and availability of comprehensive information for our employees and parties doing business with us. We are committed to ensure communication on relevant information to legitimately interested parties, subject to any overriding consideration of business confidentiality and cost.

As such, the company has adopted systems to meet the fundamental objective of ensuring the security, confidentiality, integrity and availability of its information assets. In order to prevent unauthorised access or data loss and to guarantee the permanent availability of systems, resources are allocated to technical installations that protect the company's information technology. Information technology structures are largely standardised, software products in use are those of leading producers and applicable security guidelines are regularly adapted to the latest technical developments.

COMMUNICATION

At Julius Berger Nigeria Plc, we believe that information and communication are key elements to achieving business objectives and provide the basis for adequate response to customer needs.

Systematic control and full documentation of business processes is the tool to maintain and enhance the company's capability to swiftly respond to such needs and to safeguard contractual rights.

Standardized procedures and forms of communication establish and maintain a corporate image that is consistent with Julius Berger Nigeria Plc's corporate policies and vision and our standing in the industry.

SUPPLIER/SUBCONTRACTORS EVALUATION

Julius Berger Nigeria Plc evaluation of suppliers and subcontractors are carried out to ensure that key objectives of timely delivery and conformity of supplies and services with requirements at optimal prices are met. The adverse impact, which any failure meeting those objectives may have on the overall project success is assessed and considered.

The evaluation of ability of supplier/subcontractor to meet requirements is based on the following criteria:

- **Schedule:** Does the supplier/subcontractor have sufficient resources, equipment and material available to satisfy construction schedule requirements.
- **Quality:** Does the supplier/subcontractor have a documented Quality Management System? If yes, on which standard is it based? If no, is the supplier/subcontractor prepared to follow the QMS stipulated by Julius Berger Nigeria Plc.
- **HSE:** Has the subcontractor completed the Julius Berger Nigeria Plc HSE Evaluation Questionnaire.
- **Cost:** Does the supplier/subcontractor financial proposal represent a reasonable and competitive option.
- **Past Experience:** Is the supplier/subcontractor able to provide convincing evidence on satisfactory completion of similar project.

HEALTH AND SAFETY

Within Julius Berger Nigeria Plc, effectively managing Health, Safety and Environmental processes is a top priority. As such, HSE is fundamental to the company's corporate culture and a pre-requisite for achieving business objectives. Such objectives are predicated on a "Responsible Growth" philosophy, which means protecting the health and safety of employees and customers, supporting communities where we do business and minimizing impact on the environment, while also maintaining the sustained growth and profitability of the company.

Julius Berger Nigeria Plc has adopted the principles laid out in the OHSAS 18001 standards and operates an HSE Management System that encourages continual improvement of our HSE performance.

Health and Safety Statistics

	2016	2017	2018	2019
Number of fatal accidents	3	2	0	0
Number of Lost Time Accidents	11	9	9	8
Number of Fatal Road Traffic Accidents (third Party and JBN)	9	8	24	10

FREEDOM OF ASSOCIATION AND RIGHT TO COLLECTIVE BARGAINING

Julius Berger Nigeria Plc encourages Freedom of Association amongst her employees with terms and conditions of service prescribed and recognized by the Nigeria Labour Law on the platform of the National Joint Industrial Council (NJIC), the Federation of Construction Industry (FOCI) and the Construction & Civil Engineering Senior Staff Association (CCESSA) on one hand and the National Union of Civil Engineering, Construction, Furniture & Wood Workers (NUCECFWW) on the other hand.

The staff associations and the management of Julius Berger Nigeria Plc meet together in a peaceful and harmonious atmosphere in the interest of good industrial relations to review the Internal Terms and Conditions of Service of her employees precisely every two years.

These Internal Conditions of Service are the standard upon which all Construction Sites of the company shall operate and it forms part of the individual employee's contract of employment.

COMMUNITY AFFAIRS POLICY

Julius Berger Nigeria Plc recognises the role of host communities and is committed to achieving and maintaining a good working relationship with communities throughout Nigeria, who may be impacted by company operations.

We consider the maintenance of good working relationships with Community stakeholders essential to safeguard the company's interests. Observance of the highest standards of ethics and conduct is expected from all our employees, in respect to interface with host communities.

We aim to act in a socially responsible manner, analytically considering the impact on others of everything we do and how it impacts those around us. We act within the laws and respect customs and traditions of the country and the communities in which we carry out our business, and contribute in a responsible manner to society.

Opportunities for involvement in societal matters are appraised and attended to, depending on the occasion and the society concerned. As an indigenous company, Julius Berger Nigeria Plc promotes the proactive development of Nigeria Content within the economy.

WORKING HOURS

At Julius Berger Nigeria Plc all employees work forty (40) hours per week. Normal working hours Monday to Friday. Eight (8) hours a day plus one (1) hour break for lunch.

Any hours authorized by the company in excess of the forty hours are regarded as 'Overtime'.

RECRUITMENT

We seek to attract, develop, reward and retain outstanding individuals who appreciate the value of acting as a team. At Julius Berger Nigeria Plc, recruitment and careers are managed from a conviction that human resources investment will be most effective with an adjusted recruitment and selection process, which allows the selection of the best candidate for the vacancy to be occupied.

RECREATIONAL PROGRAMS

We define an annual plan of social and cultural activities at Julius Berger Nigeria Plc, such as long service awards, charities, golf tournament, and Christmas parties. These are means of reinforcing the involvement and inter-personal relationships within the company. The company owns and operates canteens, club houses, horse and country club, where meals are served and enjoyed by our employees.

WHISTLE BLOWING

Whistle blowing involves reporting of incidents of suspected irregularities involving or affecting an organisation to enable the organisation to take appropriate measures to deal with such incidents or their eventual outcome. An effective whistle blowing policy and procedure is regarded as a key element of good corporate governance.

As such, Julius Berger Nigeria Plc's Whistle Blowing Policy aims to create a framework to allow all employees and business partners of the company to raise genuine concerns in good faith without fear of reprisals, even if their concerns turn out to be mistaken, about suspected irregularities in the work place, in the knowledge that their concerns would be taken seriously and investigated as appropriate.

Julius Berger Nigeria Plc's success is based on the shared commitment of the men and women who define the company leadership, on developing new technologies and on discovering creative and innovative solutions to construction challenges. Julius Berger seeks excellence in all areas of the company's business and is committed to continuous enhancement and progress. One way the company works to achieve this goal is through the long term education and training of employees, who are the building blocks of the company's future.

TRAINING

Training is defined as a systematic way of developing the attitude and skill behaviour pattern of an individual/employee in the work place, in order to perform adequately a given task and, to stimulate efficiency and higher performance standard. This can occur through learning, as a result of education, instruction development and planned experiences.

At Julius Berger Nigeria Plc our training is designed to give employees practical guidance on how to deal with situations that may arise in their day-to-day activities. Employees understand the importance of the training and comply with training instructions, aims and objectives of the training and how it affects their works.

DISCIPLINARY ACTIONS

The Julius Berger Nigeria Plc Code of Conduct provide that any violation of its principles can lead to disciplinary measures, dismissal and, where laws are broken, civil or criminal prosecution.

In order to secure consistency and fairness, Julius Berger Nigeria Plc has a Disciplinary Matrix that is applied when making decisions on disciplinary action against employees breaching the code of conduct. Our disciplinary actions always comply with local laws and regulations and the proceedings are undertaken in accordance with local disciplinary procedure.

IMPROVEMENTS

Julius Berger Nigeria Plc employees' performance are assessed in the form of staff reviews, which are carried out at regular intervals. The staff reviews are set up and carried out to encourage communication between employee and superior with the objectives of;

- Securing dialogue between employees and superiors
- Arriving at a transparent agreed assessment of performance
- Supporting the employee's professional development
- Enhancing motivation and individual skill development

Individual employees receive feedback from their superiors as regards their strength, weaknesses and potential, providing the basis for the individual's development measures.

OUR PEOPLE

The success of our business depends on the full commitment and loyalty of all staff. We respect the human rights of all staff and are committed to provide them with a safe and healthy workplace and competitive terms and conditions.

We believe that competent employees are capable employees. They know how to do what needs to be done and they have the skill and knowledge to do it. As such, we encourage the development of employee's knowledge and skills to enable them to act, within prescribed limits and encourage involvement of employees in the planning and direction of their work.

At Julius Berger Nigeria Plc, strong teams are built on a shared drive for success, trust and genuine caring for one another. These teams are maintained through open communication and a transparent work environment.

ENVIRONMENT: Principles 7, 8 and 9

Environment is the surroundings in which an organisation operates, including air, water, land, natural resources, flora, fauna, and humans. Managing environmental issues is about identifying and controlling the impact of business operations on the environment.

Julius Berger Nigeria Plc is committed to minimising any potential adverse effects to the environment arising from our company operations with reference to the Environmental Management System requirements and in compliance with ISO 14001.

MODERNIZING THE VEHICLE FLEET

Julius Berger Nigeria Plc fleet modernization is to provide a disciplined process to deliver operational and technical modifications to the fleet in the most operationally and cost efficient way.

Our fleet generation takes into account, reduction of fuel consumption, exhaust emission and low cost effective maintenance.

To keep an efficient equipment park Julius Berger Nigeria Plc is using a “New against Old Program”.

FLEET MANAGEMENT

Fleet management is a function which allows Julius Berger Nigeria Plc to remove or minimize the risks associated with equipment investment, improve efficiency, productivity, economical usage, reducing greenhouse gas emission and fuel consumption and providing 100% compliance with government legislation.

The equipment gets maintained in accordance to the manufacturer's specification and HSE recommendations. These functions are dealt with by our in-house fleet management department.

RECYCLING AND WASTE MANAGEMENT

Julius Berger Nigeria Plc are fully compliant with the Environmental Laws of Nigeria and conduct Environmental Impact Assessments, Environmental Audits and regular Environmental Compliance monitoring for all its facilities. We are committed to protecting the environment, minimising the impact of our operations on the environment and promoting environmentally friendly method of works.

A Project Environmental Management Plan in compliance with the Nigerian Federal and State Environmental laws and regulations, Julius Berger Nigeria Plc Environmental policy and Employer's Environmental requirements is developed for each Project.

The Project Environmental and waste Management Plan is based upon the Waste Management principles of reduce, recycle and reuse. Our operations are planned in such a way to minimise waste. For example; set concrete and rock waste is crushed and used for road and street repairs. Old tyres are used as fenders on boats and barges. Waste wood is frequently recycled by being provided to host communities.

We identify and label all waste generated in the course of construction activity. We prepare a centralised waste storage area to store segregated and labelled waste prior to any further waste processing.

Julius Berger Nigeria Plc provide sufficient numbers of waste containers in order to encourage waste segregation and collection at source. These waste containers are clearly labelled and regularly emptied into the containers of the main waste storage area. Some specific waste such as liquid hazardous waste (i.e. oils, acids) or solid waste (i.e. tyres) will be temporarily stored in appropriate containers prior to final recycling or disposal.

ELECTRICITY, WATER AND PAPER CONSUMPTIONS

As a result of the implementation of ISO 14001, measures are being taken at our sites and head-office in order to take the necessary corrective and preventive actions at a lower level.

Other important actions:

- Turn-off computers and monitors at the end of the day
- Switch off lights and equipment in empty rooms
- Using recyclable materials every time it is possible

REDUCTION AND PREVENTION OF INJURIES

The Corporate HSE management system in place within Julius Berger Nigeria Plc is a robust system based on the principles of OHSAS 18001 and HSG 65 that supports the Divisions and the Business Unit HSE management system and standards. Julius Berger Nigeria Plc invest heavily in HSE and the company is committed to further improving our HSE performance for the benefit of all Company stakeholders.

In order to prevent adverse effects on the health of our employees and other persons who may be affected by our activities we;

- Conduct assessments to identify potential harmful substances / environments to which employees or other persons may be exposed.
- Conduct risk assessments for activities and implement required control measures to eliminate or minimise potential health risks where practicable.
- Ensure that exposure to potential hazardous substances and atmospheres is minimised where practicable and ensure that necessary Personal Protective Equipment (PPE) is provided and its usage enforced wherever necessary.
- Ensure that medical examinations are conducted on all employees in accordance with Julius Berger Nigeria Plc requirements.
- Ensure that Julius Berger Nigeria Plc health and hygiene standards are complied with at all work areas and facilities including offices.
- Ensure that qualified medical and first aid personnel and facilities are available to our staff at all locations.
- Conduct audits and monitor our occupational health performance.

We are proud of the fact that we have an HSE performance equivalent or better than our global industry competitors with a Lost Time Injury Frequency Rate of 0.23 per million man-hours, however, we realise that we must always strive for further improvement in HSE issues for the wellbeing of our employees and the company.

DONATIONS

We do not use donations to achieve any dishonest purpose.

As a Group that is well aware of its corporate social responsibility, Julius Berger Nigeria Plc supports institutions by donations, benefits in kind, and personal commitment. The focus of these activities is on education and health, as well as the arts, culture, and sports.

However, donations may be made exclusively by the Management or after having previously coordinated the matter with the Management.

The recipient of the donation and its specific purpose must be known. No donations are made in the intention of influencing decisions such that they are taken in our interests. All donations must be approved by the Chief Compliance Officer.

ELECTRONIC COMMUNICATION

Electronic communication is the preferred way of communication in Julius Berger Nigeria Plc.

ENVIRONMENTAL PROTECTION

Julius Berger Nigeria Plc is proactive in managing our facilities in full compliance with Federal Environmental standards and have undertaken Environmental Impact Assessments (EIA) on our Quarry and Marine facilities. In fact, Julius Berger Nigeria Plc were amongst the first construction sector operating companies in Nigeria to receive a full Environmental Certificate for Marine facilities.

Each Project develops its own Environment Management Plan in accordance with corporate HSE policies and requirements. During the EIA process there is consultation with the local community and the company actively seeks to ensure that disruption to the local communities is minimised so far as is reasonably practicable.

Environmental compliance is also monitored within the Company's Monthly HSE Report and as part of the Quarterly HSE Audit. Potential environmental hazards at Project sites are primarily fuel spillages, minor chemical spillages and dust generation. Spill control kits are available on Site and staff are trained on the required measures through briefings and toolbox talks.

FIGHT AGAINST CORRUPTION: Principle 10

The beneficiaries of corruption and bribery are decision-makers achieving personal gain, and competitors who are unable to prevail on the market by legal means, or who choose not to do so. The ones to suffer are healthy and high-performing enterprises, the market, and society as a whole. That is why, in Julius Berger Nigeria Plc, we actively take measures against corruption and bribery. All employees, and not only those in leadership roles, are called upon to do their share in this context.

BUSINESS PRINCIPLES

The purpose of our Statement of Business Principles is to provide direction to our employees in the execution of their day-to-day activities. The Statement is intended to serve as an important guideline and assist in our adherence to uncompromising standards of business ethics and integrity.

Our Business Principles form the foundation of our standards and reflect the way we want to do business and guide our employees and third parties to make responsible choices in line with these Principles. In the fight against corruption, we defined that:

- **Conflict of Interest:** Employees cannot take business opportunities for themselves that belong to the company. Our employees must report to management any transaction or relationship that could reasonably be expected to give rise to a conflict of interest.
- **Company Assets:** Our employees may not use company assets for unauthorized personal benefit. We do not tolerate fraud, theft, loss through recklessness or waste of company assets.

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- Gifts and Entertainment: Our employees must avoid improper personal benefits for themselves or family members that result from their association with Julius Berger Nigeria Plc Employees may not accept gifts or entertainment that might appear to place them under obligation.
 - Bribes: Our employees and subcontractors may not take or accept bribes to gain or render orders, services or financial or other benefits. They must immediately turn down and report any attempt at or opportunity for bribery.

PROCEDURE FOR WHISTLEBLOWING

The Julius Berger Nigeria Plc Procedure on Whistleblowing is an important tool to detect irregularities as it is designed to encourage people to report irregularities. A suspicion based on reasonable grounds with regard to the activities, operation or employees of Julius Berger Nigeria Plc in connection with:

- an (imminent) criminal offence;
- an (imminent) violation of laws and regulations or regulatory obligation;
- breach of financial instructions or financial reporting or recording keeping;
- (imminent) fraud;
- poor corporate governance;
- non-compliance with or inadequate controls resulting in deficient administration;
- abuse of office or responsibility;
- unauthorised activity for personal gain;

-
- a violation or abuse of the rules of conduct applicable within the Company and the Group companies; or
 - an (imminent) intentional misinformation or concealment, suppression, destruction or manipulation of information to public bodies or a higher authority within the Company.

POLICY ON FRAUD PREVENTION

Julius Berger Nigeria Plc Policy on Fraud Prevention has been developed, with the aim to instill a culture in which fraud is not tolerated and is pro-actively discouraged. A culture in which employees feel free to speak up, when needed.

Julius Berger Nigeria Plc seeks to ensure that:

- A culture is instilled where fraud is not tolerated and is pro-actively discouraged,
 - The risk of fraud for the company is minimized,
 - Fraud or suspected fraud is promptly reported and effectively investigated,
 - Julius Berger Nigeria Plc is supported by an effective internal control structure which is designed to prevent fraud,
 - Losses caused by fraud are prevented or recovered,
 - Consistent and effective action is taken against those persons proven to have committed fraud,
- No employee or organization is charged with fraud until and unless conclusive evidence of such wrongdoing has been established through an adequate investigative process.

GLOBAL COMPACT

The contact person responsible for liaison with the office of the Global Compact is:

Poul Nielsen
Chief Compliance Officer
Julius Berger Nigeria Plc

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