CORPORATE POLICY

Code of Conduct and Business Ethics

EFFECTIVE DATE	VERSION	NEXT REVIEW
11 August 2026	1.0	12 months after approval

POLICY OWNER	APPROVED BY
Managing Director	Board of Directors, [date]

APPLIES TO
Boafo Nsa Ltd and anyone acting on its behalf

01 Purpose

Boafo Nsa means "the helper's hand". We build roads, drains, bridges and buildings that communities rely on for decades, so we must be trusted to build them safely, honestly and well. This Code sets the standard of behaviour expected of everyone who works for or with Boafo Nsa. It is the foundation for every other policy in this library.

02 Scope

This Code applies to directors, managers, employees, casual and daily-rated workers, interns and secondees ("personnel"). Subcontractors, suppliers, agents and joint venture partners must meet equivalent standards under the Subcontractor and Supplier Code of Conduct (BN-POL-14).

03 Our core commitments

01 **Safety first.** No job is so urgent that it cannot be done safely. Every person has the authority to stop work that is unsafe (BN-POL-06).

02 **Integrity.** We win work on price, quality and capability. We never pay or accept bribes (BN-POL-02).

03 **Quality.** We build to the drawings, specifications and the Ghana Building Code, and we do not hide defects (BN-POL-10).

04 **Respect.** We treat colleagues, workers and community members with dignity. Harassment, discrimination and sexual exploitation are not tolerated (BN-POL-11, BN-POL-12).

05 **Good neighbours.** We limit dust, noise, traffic disruption and damage to land and water, and we answer complaints promptly (BN-POL-09, BN-POL-13).

06 **Compliance.** We follow the laws of Ghana and the conditions of every permit and contract.

04 Standards of behaviour

Personnel must:

- Follow site rules, method statements, permits to work and the instructions of supervisors
- Report to work fit for duty: no alcohol, cannabis or other drugs on site, and no work while impaired
- Wear the personal protective equipment required for the task
- Keep accurate records of time, materials, tests, measurements and payments; never alter a test result, quantity or certificate
- Use company materials, fuel, vehicles and equipment only for company work, and report theft or loss
- Declare any conflict of interest (BN-POL-03)
- Protect confidential client, tender and personal information (BN-POL-15)
- Speak to the media or on social media about company projects only with the Managing Director's approval

05 Fair treatment

Boafo Nsa does not discriminate on grounds of ethnicity, tribe, religion, gender, disability, political opinion, HIV status or home region. Recruitment, pay, promotion and discipline are based on skill, performance and conduct.

06 Political activity

Personnel may take part in political life privately. They must not use company time, resources, vehicles or sites for political activity, and must not make political contributions on behalf of Boafo Nsa.

07 Speaking up

Anyone who sees a breach of this Code, or is asked to do something that seems wrong, should raise it with their supervisor, the Compliance Officer or through the confidential channels in the Whistleblowing Policy (BN-POL-04). Retaliation against anyone who reports in good faith is itself a serious breach.

08 Responsibilities

ROLE	RESPONSIBILITY
Board of Directors	Approves this Code and oversees compliance
Managing Director	Owns the Code, leads by example, provides resources
Project and site managers	Brief every worker at induction and enforce the Code on site
Compliance Officer	Advises, investigates concerns, reports to the Board

ROLE	RESPONSIBILITY
All personnel	Read and follow the Code; speak up

09 Training and acknowledgement

Every new joiner receives the Code at induction. Site workers receive it as a toolbox talk in a language they understand.

10 Breaches

Breaches may lead to disciplinary action up to dismissal, in line with the Labour Act, 2003 (Act 651) and company disciplinary procedures, or to termination of a contract. Serious matters may be referred to the authorities.

11 Review

The Managing Director reviews this Code at least every 12 months and after any significant incident or change in law.

END OF DOCUMENT