



Halcyon and Liber Limited's Anti-Corruption/Bribery Compliance Policy underscores our corporate commitment to the highest ethical standards in all business dealings and transactions.

The Policy is in accordance with the provisions of domestic and international anti-corruption guidelines which includes but not limited to the Corrupt Practices and Other Related Offenses Act, Foreign Corrupt Practices Act et al.

All our suppliers must also comply with this policy to prevent bribery & corruption within its supply chain. Halcyon and Liber Limited does not in any way encourage bribery or receipt of gifts within our supply chain and ensures adherence to this policy in every facet of our business operations.

To this end, the following prohibitions/provisions are applicable: -

- ◆ Direct or indirect Payment or offering anything of value to any Government Official to persuade that official to help the company obtain business or other benefits.
- ◆ A person is guilty of an offence if step one above was carried out with the intention of influencing the public official in exercise of the official's duties as a public official in order to obtain or retain business or obtain or retain business advantage which is not legitimately due.
- ◆ This policy also extends to all Halcyon and Liber Limited's financial record-keeping activities and is integrated with the obligations to which Halcyon and Liber Limited is already subject by virtue of all applicable laws. This entails adequate record keeping of all transactions and processes.

All Halcyon and Liber Limited personnel are expected to conduct the company's business legally and ethically. Improper gifts, payment or offerings of anything of value to public officials could jeopardize the company's growth and reputation.

Therefore, every employee of Halcyon and Liber Limited must comply with this anti-corruption policy.

The use of company's funds or assets for any unlawful, improper or unethical purpose are prohibited. Specifically, it is the company's policy to comply fully with the code as more particularly enshrined in the Corrupt Practices and Other Related Offenses Act of the Federal Republic of Nigeria and the Foreign Corrupt Practices Act.

Signed for and on behalf of the Management.