



FOOD CONCEPTS PLC

Corporate Governance Manual

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A. Introduction

The purpose of this Code of Corporate Governance (“Code”) is to summarize the Company’s key corporate governance policies and provisions. By adopting this Code, Food Concepts Plc. (the “Company”) confirms its commitment to demonstrably lead, adhere to and promote good corporate governance throughout the Company.

The Company defines corporate governance as a set of structures and processes for the direction and control of companies, involving a set of relationships between the Company’s shareholders, board and executive bodies for the purpose of creating long-term shareholder value.

In order to foster the confidence of its shareholders, employees, investors, and the general public, this Code is based on internationally recognized corporate governance principles and practices.

The Company’s corporate governance framework is broadly based on the following principles:

- **Accountability:** This Code establishes the Company’s accountability to all shareholders and guides the Company’s Board in setting strategy and guiding and monitoring the Company’s management.
- **Fairness:** The Company obligates itself to protect shareholder rights and ensure the equitable treatment of all shareholders, including minority shareholders. All shareholders are to be granted effective redress for violation of their rights through the board.
- **Transparency:** The Company is to ensure that timely and accurate disclosure is made on all material matters regarding the corporation, including the financial situation, performance, ownership and governance of the company, in a manner easily accessible to interested parties.
- **Responsibility:** The Company recognizes the rights of other stakeholders as established by laws and regulations, and encourages co-operation between the company and stakeholders in creating sustainable and financially sound enterprises.

Following is a summary of the Company’s key corporate governance policies and practices related to:

- Board Governance
- Management Control
- Shareholder Rights & Relations
- Transparency & Disclosure

B. Board Governance

The Company strives to maintain an effective, professional, and well-functioning board of directors (the “Board”) given its key role in ensuring corporate governance.

1. Board Roles and Responsibilities:

The Board’s full scope of authority and responsibility is set forth in the Articles of Association and Board Charter. The Board shall bear overall accountability for the performance of the Company. The Board is elected by shareholders to oversee and guide management with the ultimate goal of creating long-term shareholder value for the Company, while taking into account the interest of its stakeholders. The following functions are the common recurring activities of the Board in carrying out its guidance and oversight responsibility:

- Reviewing, approving, and monitoring the Company’s long-term strategic objectives and business plans of management;
- Monitoring the overall performance of the Company’s and progress towards its strategic objectives;
- Assessing the major risks facing the Company and the steps taken by management to monitor and control such risks;
- Overseeing the integrity of the financial statements, the compliance with legal and regulatory requirements, the performance, qualifications, and independence of the external auditor, and the performance of the internal audit function;
- Overseeing and approving the human resource policies and framework of the Company;
- Selecting and recommending Director Nominees for election by Shareholders;
- Selecting, developing, and evaluating potential candidates for senior executive officer positions and overseeing the development of senior executive officer succession plans;
- Determining remuneration schemes for board directors and senior executives;
- Evaluating the overall performance and effectiveness of the Board and its members and taking corrective actions as needed; and
- Overseeing the Company’s corporate governance framework and ensuring compliance with agreed policies and provisions.

2. Director Duties:

The complete list of director’s duties is summarized in the Company’s Board Charter. Generally, members of the Board act in good faith, with due care and in the best interest of the Company and all its shareholders – and not in the interests of any particular shareholder – on the basis of all relevant information. Each director is expected to ensure full commitment to the director duties, attending all Board and applicable committee meetings. Each director shall ensure objectivity in performing his/her duties and help ensure the Company is upholding the highest standards of ethics and conduct.

3. Number and Terms of Directors:

Per the Company's Articles of Association, the number of directors shall be nine (9). Each director will be elected to serve a term of three years, which can be renewed. There is no maximum limit on the number of terms a director may serve, rather reappointment shall be based on the director's continued ability to perform the necessary director duties and maintain sufficient objectivity.

4. Board Composition and Director Qualifications:

The Board's composition (competencies, skills and appropriate mix) is such that it is adequate for oversight duties, and the development of the company's direction and strategy. Each individual member of the Board shall have the experience, knowledge, qualifications, expertise and integrity necessary to effectively discharge board duties and enhance the Board's ability to serve the long-term interests of the Company and its shareholders. This includes a broad range of expertise that covers the Company's main business lines, sectors, and geographical areas, and includes experienced risk management and financial experts who are non-executive, independent directors.

5. Board Independence:

To ensure the impartiality of decisions and to maintain the balance of interests among various groups of shareholders, at least 2 of the Board members are independent directors. The Company defines those directors who have no material relationship with the Company as independent. The definition of director independence is based on Code of Best Practice of Corporate Governance and summarized below. An independent director means a director who has no direct or indirect material relationship with the Company other than membership on the board and who:

- Is not, and has not been in the past five (5) years, employed by the Company or its Affiliates;
- Does not have, and has not had in the past five (5) years, a business relationship with the Company or its Affiliates (either directly or as a partner, shareholder (other than to the extent to which shares are held by such director pursuant to a requirement of Applicable Law in the Federal Republic of Nigeria relating to directors generally), and is not a director, officer or senior employee of a Person that has or had such a relationship);
- Is not affiliated with any non-profit organization that receives significant funding from the Company or its Affiliates;
- Does not receive and has not received in the past five (5) years, any additional remuneration from the Company or its Affiliates other than his or her director's fee and such director's fee does not constitute a significant portion of his or her annual income;
- Does not participate in any share option scheme/plan or pension scheme/plan of the Company or any of its Affiliates;
- Is not employed as an executive officer of another company where any of the Company's executives serve on that company's board of directors;
- Is not, nor has been at any time during the past five (5) years, affiliated with or employed by a present or former auditor of the Company or any of its Affiliates;

- Does not hold a material interest in the Company or its Affiliates (either directly or as a partner, shareholder, director, officer or senior employee of a Person that holds such an interest);
- Is not a member of the immediate family (and is not the executor, administrator or personal representative of any such Person who is deceased or legally incompetent) of any individual who would not meet any of the tests set out in (a) to (h) (where he or she a director of the Company);
- Is identified in the annual report of the Company distributed to the shareholders of the Company as an independent director; and
- Has not served on the board for more than ten (10) years.

6. Structure and Committees:

The Company has established the following Board committees:

- **Audit Committee:** Oversees the Company's management control and financial reporting framework, with particular emphasis on the soundness of internal controls, compliance, and financial management; and the independence, and performance of the Company's external auditor and internal auditor.
- **Corporate Governance & Nominations Committee:** Oversees the Company's corporate governance framework, director nominations process, policies, Board and executive evaluation processes, board education.
- **HR & Remuneration Committee:** The HR & Remuneration Committee oversees the evaluation and determination of compensation policies, including level and form, for all corporate and divisional officers and certain employees, and the recommendation of compensation for Non-Executive Directors, and the policy and strategy regarding succession planning and the development and retention of senior executives and management teams.
- **Board Strategy, Investment & Risk Management Committee:** Oversees the review of business processes of the company and brings judgment to bear on issues of strategy, budgets, performance, resources, transformation, diversity, employment equity, standards of conduct and evaluation of performance, contributing to the formation of policy and decision-making through their knowledge and experience.

The Committees have charters containing provisions on the scope of authority, competencies, composition, working procedures, as well as the rights and responsibilities of the committee members. Final authority and decision-making on all Board-designated matters ultimately rests with the full Board. Yet, the Board may delegate certain responsibilities to a committee for review and recommendation back to the full Board for decision. After each of its meetings, the committee shall report on the meeting to the board, including proposals/recommendations on particular issues.

Membership of the committees is to be decided by the Board members. Likewise, the Board's chairman will assign each committee chairperson. Membership of each committee should be reviewed and reconfirmed each year by the board.

7. Director Nomination Process:

All directors are subject to re-election by the shareholders at the annual general meeting at least every three years. The board proposes a slate of nominees to the shareholders for election to the Board. The Board's recommended nominees shall be based on an objective process, whereby director nominees are assessed against skill and composition criteria defined by the Board. The Board may also determine the number of directors on the Board provided that they are between 5 to 9 directors subject to any agreements in force between the shareholders of the Company. Between annual shareholder meetings, the Board may elect directors to serve until the next annual meeting.

8. Director Remuneration:

The HR and Remuneration Committee shall oversee the non-executive director remuneration policy for the Company. The remuneration policy shall seek to attract, motivate, reward, and retain directors of high integrity and superior ability who are focused on enhancing long-term shareholder value. Further, the remuneration policy shall be such that it does not jeopardize a director's independence or encourage unjustified short-term risk taking. The remuneration package will be based on the following components:

- Annual director fee;
- Bonus fee for committee membership;
- Bonus fee for committee chairmanship; and
- Per meeting fee to cover expenses.

The Company will publicly disclose the remuneration of each director in its Annual Report.

9. Key Working Procedures:

The Board meets according to a fixed schedule, which enables it to properly discharge its duties. The Board shall meet no less than four times a year.

The Board shall develop an annual plan that highlights key topics to be covered over the course of the year. Individual Board agenda should then be set in alignment with this annual plan, together with any other timely issues that need to be discussed. Directors are urged to make suggestions for other agenda items or additional pre-meeting materials as needed.

Detailed procedures for calling and holding meetings of the Board are defined in the Board's Charter and generally overseen by the Company secretary.

All directors are provided with a concise, but comprehensive set of information by the Company secretary in a timely manner, as much in advance as possible (according to Articles of Association seven (7) days in advance). This includes: an agenda; minutes of the prior board meeting; issue papers to be discussed, and other reports prepared by management. Issue papers should be clear, succinct, insightful, and include recommendations for action based on proper analysis. The Board keeps detailed minutes of its meetings that adequately reflect Board discussions, signed by the chairman.

10. Self-Evaluation:

The Board conducts a yearly self-evaluation to identify ways to strengthen its overall effectiveness. Once per year, each board director will independently and anonymously evaluate the board's performance as a group and the performance of each individual director. The evaluation shall be based on pre-defined evaluation tool and the results will be summarized by the company secretary or other designed party and then discussed with the full board. This evaluation process is to be overseen and facilitated by the Corporate Governance Committees. If required, independent consultants may also be invited to assist the Board in this process.

11. Board Continuing Education:

The Company offers an orientation program for new board members on the company, its business and on other subjects that will assist them in discharging their duties. The company also provides general access to training courses to its board members as a matter of continuous professional education. The board should annually determine what training needs are required for the board as a group and for individual members and then decide, based on its budget, training that should be undertaken each year.

12. Board and Management Interaction:

The Company encourages open dialogue between the company's board and management. In that spirit, the board shall have unrestricted access to the company's management and its employees, including for questions or request for information. The company secretary plays a key, overall role in facilitating this process. Likewise, senior executives shall be given ample opportunity to present during board meetings, so that managers gain the necessary exposure and experience in interacting with the board and the board in turn can obtain direct information and better gauge the next generation of managers and future leaders.

13. Access to Independent Advisors:

The board and its committees shall have the right at any time to retain independent outside accounting, financial, legal or other advisors, and the Company shall provide appropriate funding, as determined by the board or any committee, to compensate such independent outside advisors, as well as to cover the ordinary administrative expenses incurred by the board and its committees in carrying out their duties.

14. Company Secretary:

The Company employs a full-time company secretary to assist with its governance matters. The company secretary possesses the necessary qualifications and skills to ensure that the governing bodies follow internal rules and external regulations, facilitates clear communications between the governing bodies in-line with the company's Articles of Association, Code of Best Practice of Corporate Governance, charters, by-laws and other internal rules, and keeps the board and the company's key officers abreast of the latest corporate governance developments.

15. Succession Planning:

The Board based on recommendation from the HR and Remuneration Committee, is to adopt a succession plan that outlines how it will effectively prepare the next generation of Company executives. This includes the roles of the CEO, CFO, and other key executive positions deemed necessary by the board. To assist in this process, the CEO shall work with the board to identify a list of individuals best suited to replace the company's key executives. The succession plan goes beyond simply naming potential leaders, but also identifying plans to professionally develop the Company's leadership pipeline. The board should update this plan on a regular basis.

16. Senior Management Remuneration and Evaluation:

The HR and Remuneration Committee oversee the processes for setting remuneration policy of the CEO and members of the senior management. The remuneration package shall be based on various components, including fixed salary plus defined performance incentive bonuses. The executive remuneration policy shall be approved by the Board each year and disclosed to the shareholders in the annual report. The committee shall evaluate the performance of the CEO and determine compensation in light of the goals and objectives of the remuneration policy. The CEO and the committee together assess the performance of the other executive officers and determine their compensation, based on initial recommendations from the CEO.

C. Control Environment Practices

The Company strives to maintain sound management control frameworks to ensure integrity of its operations and provide assurance to its shareholders and stakeholders.

1. Risk Management:

The Company shall place great importance on risk management and it is the Board's Strategy, Investment and Risk Management Committee that is tasked with ensuring that appropriate risk management systems are established. Among other things, the Committee recommends for Board approval:

- (i) Risk management procedures and ensure compliance with such procedures;
- (ii) Recommends improvement of the internal risk management procedures on a regular basis;
- (iii) Incentives for the executive bodies, departments and employees to apply internal control systems; and
- (iv) Ensures that the company complies with legislation and charter provisions.

2. Internal Control:

The Company shall place great importance on internal control and its Board is charged with ensuring the Company has effective framework of internal control. The internal auditor through the Audit Committee shall conduct on going assurance reviews of the internal control framework, using a risk-based approach, and provide feedback to the board and management. The Company shall also require its external auditor to review its framework of internal controls on a periodic basis.

3. Internal Audit:

Food Concept PLC shall have an internal auditor that provides assurance to the board through the Audit Committee as to the effectiveness of the company's internal controls. The internal auditor shall be staffed by a highly respected and reputable person[s], and report to the Audit Committee functionally and to the CEO administratively. The internal auditor's authority, composition, working procedures and other relevant matters are regulated in its charter.

4. Compliance:

The Company shall have an active compliance function that ensures proper compliance with all applicable external laws and regulations as well as internal codes and policies. The compliance function shall monitor activities of the Company and its staff to ensure compliance and report to senior management and the board on a regular basis.

5. External Audit:

The Company shall engage a publicly recognized, independent auditing firm, which is fully independent from the company, the company's management, and major shareholders. The remuneration of the auditor shall be disclosed to shareholders. The external auditor shall be selected by the general assembly upon the recommendation of the board. To ensure objectivity, the external auditor is required to rotate its lead audit partner after three years. The external auditor is replaced at least every five years.

D. Shareholder Rights and Relations:

The Company ensures that all shareholders have the right to participate in the governance and the profits of the company.

1. The Annual General Meeting:

The Company's Articles of Association include particular provisions about the conduct of the Annual General Meeting. Key provisions include:

- At least twenty one days' notice of a general meeting should be given, by advertising, both, in a newspaper that is circulating in the area of the registered location of the company and by registered mail sent to the shareholder's address as registered in the register of the company.

- The meetings shall be conducted professionally, fairly and expeditiously.
- The Annual General Meeting is to be headed by the chairman of the Board or any other person appointed as proxy.
- The Annual General Meeting shall discuss the matters mentioned in the agenda attached to the notice of meeting.
- The chairman shall decide the logical order of the agenda before the start of the meeting.
- The shareholders may send written questions to the Board prior to the meeting.
- Every shareholder whether attending personally or by proxy has one vote for each share owned.
- The shareholders must listen to the auditor's report during the Annual General Meeting. In order for shareholders to approve the company's accounts, shareholders have the right to question the auditor with regard to any of the matters reported in these accounts.
- The Annual General Meeting shall be composed of a number of shareholders present in person or by proxy holding shares representing fifty percent (50%) of the voting shares of the company. In the absence of a quorum, a second meeting will be held with the same quorum requirements provided that after if 2 consecutive meetings are inquorate, the quorum for the next meeting shall be reduced to members holding thirty percent (30%) of the voting shares.
- The Annual General Meeting is held at a place that is easily accessible for the majority of shareholders and the date and time of the meeting are also convenient. The registration procedures are convenient and allow for quick and easy admittance to the general meeting.

2. Minority Shareholder Rights Protection:

The Company shall have a system of registering shareholder complaints and effectively regulating corporate disputes. Moreover, the company shall put in place the following minority shareholder rights protection mechanisms:

Pre-emptive rights: The Company has adopted pre-emptive rights, allowing the company's shareholders to maintain a proportionate share of the ownership of a corporation when the company issues new shares and thus avoiding dilution.

3. Dividend Policy:

The Company shall follow the dividend policy as set out in the articles of association of the company. The Company's dividend policy establishes a transparent, understandable and predictable mechanism for determining the payment procedure and the amount of the dividends; ensures that the dividend payment procedure is easy and efficient; and provides for the complete and timely payment of declared dividends.

4. Adherence to CG Manual Code of Business Conduct, and Applicable Laws:

The Company's directors and employees shall understand this CG Manual as their joint obligation, and accordingly, obligate themselves to ensure that its provisions and its spirit are adhered to and acted upon throughout the Company. Further, all the Company's directors and employees shall agree to act in accordance with all applicable laws and regulations and ethical standards of business conduct as defined by this Code. The Corporate Governance Committee shall have primary responsibility for ensuring the development of, compliance with, and periodic review of corporate governance policies and practices in the Company, including the regular update of this Manual.

5. Insider Trading:

Board members and executives shall not divulge or use confidential or insider information about the Company and shall comply with the Insider Trading Policy (the "Policy"). The Policy of the Company explains when you may and may not buy, sell or transfer securities issued by the Company. The Policy applies whether the buying, selling or transferring is carried out by or for Board members or their associates, including their spouse and dependent children and people or entities where they have any influence over investment decisions. It is the responsibility of Board members and executives to comply with this Policy. Compliance with this policy will be regularly monitored. A breach of this Policy will result in disciplinary action which may include the termination of employment. In addition, severe criminal and civil penalties may be imposed for breach of extant insider trading laws.

6. Conflict of Interest:

All the Company's directors and employees are expected to act ethically at all times and to acknowledge their adherence to the Company's Code of Business Conduct.

- Directors and employees shall abstain from actions that will or may lead to a conflict of interest with the company.
- All directors and employees shall immediately report to the chairman of the board any conflict of interest or potential conflict of interest and shall provide all relevant information, including information concerning his or her spouse, registered partner or other life companion, foster child and relatives by blood or marriage up to the second degree. When such a conflict exists, members of the board shall abstain from deliberating and voting on such issues. The Audit Committee shall resolve any such conflicts. If a significant conflict exists and cannot be resolved, the director/employee should resign.
- The chairman of the Board or any members of the board must not have a direct or indirect interest in the contracts, projects and commitments made by the company or made on its account by others.
- The Board, and other interest groups such as external auditor, founder of Food Concept PLC, or any other person that has access to critical information of the Company or any person who owns directly or indirectly 10 percent or more of the Company's capital has the right to compete in the company's contracts, bids or procurements which are open to the public where all concerned compete openly against each other on equal footing. Should a member of the board win a bid, he should have the best offer and the Board must approve it with a two-thirds majority, excluding the concerned member.

- The chairman of the Board and Board members must not be involved in jobs in competition with the company's activities and also those that are in conflict with the Company's interest.

7. Related Party Transactions:

A potential conflict of interest exists if the Company intends to enter into a transaction with a related party. When such a conflict exists, members of the board and management shall disclose information about the conflict of interest to be presented at the immediately following Board meeting and shall abstain from deliberating and voting on such issues. The Audit Committee shall resolve any such conflicts. A related party means any person:

- That holds a material interest in the Company or any Subsidiary;
- In which the Company or any Subsidiary holds a material interest;
- That is otherwise an Affiliate of the Company;
- Who serves (or has within the past twelve (12) months served) as a director, officer or employee of the Company; or
- Who is a member of the family of any individual included in any of the foregoing?

For the purpose of this definition, "material interest" shall mean a direct or indirect ownership of shares representing at least five per cent (5%) of the outstanding voting power or equity of the relevant Person.

8. Personal Loans:

The Company will not make any personal loans to any director and executive officers without the approval of the Board. No non-executive director may provide personal services for compensation to the Company, other than in connection with serving as a director. The Board will not permit any waiver of any ethics policy for any director or employee.

9. Director and Employee Confidentiality:

Unless required to do so by law, no Board member or employee shall, during his or her membership on the Board or afterwards, disclose any information of a confidential nature regarding the business of the Company and/or any companies in which it holds a stake, that came to his or her knowledge in the capacity of his or her work for the company and which he/she knows or should know to be of a confidential nature. A Board member shall not use such confidential information for his or her personal benefit.

10. Anonymous Reporting of Conduct Concerns:

The Board shall establish the following procedures to enable anyone who has a concern about the Company's conduct, or any employee who has a complaint about the Company's accounting, internal accounting controls or auditing matters, to communicate that concern directly to the audit committee chairman or other audit committee member. Such communications may be confidential or anonymous, and may be e-mailed, submitted in writing or reported by phone to special addresses published on the Company's website. All such communications shall be promptly reviewed by the Audit Committee.

The Audit Committee may direct that certain matters be presented to the full Board and may direct special treatment, including the retention of outside advisors or counsel, for any concern addressed to them. The Company further prohibits any director or employee from retaliating or taking any adverse action against anyone for raising or helping to resolve an integrity concern.

E. Information Disclosure and Transparency

The Company strives to maintain a high-standard of corporate transparency to its shareholders and stakeholders, including timely and accurate information disclosure.

1. Disclosure Policies and Practices:

The Company's policy is to disclose all material information, including the financial situation, performance, ownership and the governance structure of the company to its shareholders and the broader public as appropriate, including:

- **Financial Information.** The Company shall keep records and prepare a full set of financial statements in accordance with International Financial Reporting Standards (IFRS). Detailed notes accompany financial statements so that the users of the statements can properly interpret the Company's financial performance. A management discussion and analysis as well as the opinions of the external auditor, shall complement all financial information.
- **Non-Financial Information:** The Company shall strive to disclose key non-financial information such as: Risk management and control frameworks, qualitative and quantitative disclosure of risk; management summary of operations, including forward-looking commentary; capital adequacy status; governance and management frameworks; Board composition, structure, and functioning information; related party transactions; other non-financial information, and Board meeting decisions.
- **Ownership Structure:** The Company shall ensure that beneficial owners of five per cent or more of the voting shares are disclosed. Any corporate relations in case of groups of companies are also clearly identifiable and disclosed to the public.

2. Annual Report and Website:

The Company shall publish a comprehensive annual report that includes a corporate governance section. The company shall also strive to disclose its corporate governance practices, corporate events calendar and other material information on its internet site in a timely manner.

The Corporate Governance section of the annual report shall include:

- The date the Board was formed; names of its members; its chairman and his deputy; other key post holders; the person(s) who is (are) delegated to sign for Food Concept PLC, if any; a list of the company shares owned by each member, his wife or his children or associated firms by the end of the year; a resume of each member including his qualifications and experience; identification of independent member(s) and if the member had been pursued in a court case due to negligence in carrying out his duties.

- Board committees, their chairpersons and members, date of formation, their delegated authorities, and activities undertaken during the year; also, ways of releasing them from their responsibilities.
- Number of board meetings and board committee meetings along with names of members who did not attend.
- Performance evaluation results of the Board, its committees and its members and the extent to which the board has taken them into account.
- Remunerations of board members and executive managers.
- Names of major shareholders who own, directly or indirectly, more than five per cent of the company shares, in addition to a brief description of the changes that occurred in the company's capital structure.
- A report on the adequacy of the company's internal monitoring and control structure on financial disclosure, including the following:
 - A note on the responsibility of the executive management in establishing monitoring and control systems internally and the maintenance of such systems.
 - The work plan of the executive management to evaluate internal monitoring and control systems.
 - The evaluation of the executive management of the effectiveness of the company's internal monitoring and control systems at a time coinciding with the financial statements of the annual report.
 - Disclosure of critical weaknesses in the Company's internal monitoring and control systems, which may result in the potentiality of not being able to prevent or disclose inaccurate, critical reports.
- The degree to which corporate governance rules are followed and applied, especially as they relate to the company's governance guideline, if any, which includes governance policy, principles and procedures; the structure of the institutional governance inside the Company, especially as it relates to the distribution of responsibilities among the executive management, the Board and shareholders; and the degree to which the management adhered governance code and the reasons for not abiding by any of them, the length of time during which the non-adherence lasted in case it should be applied at all times, and the remedies employed to avoid such infraction in the future .
- The self-evaluation of the Board's performance.
- Internal audit procedures and the extent to which the Board strictly follows their application. In case of non-compliance, the procedures that must be adopted to avoid such an occurrence should be mentioned.
- The degree to which the Company follows the disclosure requirements as stated in prevailing laws, systems and procedures during the last three years.

3. Confidentiality:

The Company shall take measures to protect confidential information as defined in its Policy on Information Disclosure. The Company is not required to disclose any information of Company confidentiality, such as that related to its clients, or the information of which the disclosure may damage or deprive the company of its competitive advantage. Any information obtained by the company’s employees and the members of the governing bodies may not be used for their personal benefit.

Version and Update History

Version	Date	Author	Change from Previous Version
2	March 2016	Josephine Johnson	1
3	January 2018	Adebola Gbalajobi	2

Table 2

APPENDIX