EXHALE
Health Foundation

Anti-Bribery and Corruption Policy and Procedures

Policy reference EHF AB 03 | Version 1.0| Policy owner: Executive Lead | Prepared 1 June 2026

Purpose and commitment

Exhale Health Foundation (EHF) will conduct its work honestly and will not offer, promise, give, request or accept a bribe. This prohibition will apply to public officials and private parties, whether a benefit is provided directly or through an intermediary. EHF will not tolerate fraud, theft, kickbacks, improper commissions, collusive bidding, falsified records or misuse of funds.

No employee or representative will be penalised for refusing a bribe, even if EHF loses business or experiences delay. EHF will follow applicable Nigerian law, relevant contractual requirements and foreign anti-bribery law where it applies. Internal approval will not make an unlawful payment acceptable.

Scope and responsibilities

This policy will apply to trustees, staff, project workers, consultants, advisers and volunteers, and to agents or partners acting for EHF. The Executive Lead will oversee implementation; trustees will approve delegations and independently review leadership-related concerns. A designated finance or compliance focal point will maintain registers and support due diligence.

Everyone will disclose relevant interests and report concerns. Procurement requesters, approvers and payment reviewers will perform distinct checks. No one will approve their own payment or reimbursement. Where EHF cannot separate roles among staff, an unconflicted trustee will provide the additional authorisation and review.

Prohibited conduct and conflicts

A **bribe** will include money or any advantage intended to induce or reward improper conduct. It may include gifts, travel, jobs, scholarships, donations, favours or preferential access. **Facilitation payments** will mean unofficial payments intended to speed up routine actions; these will be prohibited, even where presented as customary. Legitimate published fees paid to an authorised institution, with a receipt, will not be treated as facilitation payments.

Staff will not offer personal advantages to win grants, secure approvals, recruit participants, influence research findings or obtain confidential information. Research participant reimbursement will follow an approved protocol and budget; it will not purchase a preferred answer, agreement to publicity or continued participation.

Actual, potential and perceived conflicts will be declared at appointment, at least annually and whenever circumstances change. A person with a conflict will withdraw from the relevant assessment or decision. An unconflicted decision maker will record the management arrangements. Financial interests, family relationships, previous employment and relevant outside roles will be considered. Disclosure alone will not authorise self-approval.

Gifts, hospitality, donations and sponsorship

Cash gifts, gift cards, personal loans, secret benefits and gifts linked to an active award, tender or regulatory decision will be prohibited. Staff will decline anything likely to influence, or reasonably appear to influence, a decision. Gifts to public officials will not be provided unless lawful, institutionally appropriate and independently approved in writing in advance.

Modest working refreshments or publicly distributed low-value promotional items may be accepted where lawful and without an expectation of favour. Other gifts, hospitality, sponsored travel or accommodation will require prior written approval from an unconflicted authorised person and entry in the gifts register. Repeated small benefits from the same source will be considered together. Where refusal would create a serious cultural difficulty, staff will seek guidance and declare the item; it will not automatically become personal property.

Donations and sponsorship will serve a documented charitable or project purpose. They will be checked for conditions, conflicts, financing restrictions and misuse as a route to a personal benefit. EHF funds will not be used for party-political donations. Staff may engage politically in a personal capacity, without using EHF resources or implying organisational endorsement.

Procurement and payment procedure

Specify the need. The requester will record what is needed, its project purpose, available budget, and required approvals. Technical requirements will not be written to favour an undisclosed related party.

Check the supplier. Due diligence will confirm identity, capability, relevant ownership, bank details, conflicts and financing restrictions. Agents and intermediaries will have a genuine documented role and reasonable remuneration. Unusual success fees, secrecy or requests for personal payments will be escalated.

Select fairly. Competitive quotations or a documented comparison will be obtained proportionate to value, risk and donor rules. Single-source selection will require a written reason and independent approval. Staff will not split purchases, manufacture competing quotations, or improperly share bidders' confidential information.

Authorise independently. A written purchase order or agreement will set out services, prices and deliverables. The authorised approver will confirm the budget and any conflict arrangements before commitment. Changes will be approved and recorded rather than concealed in later invoices.

Verify and pay. An appropriate person will confirm that goods or services were received. Finance will match the agreement, invoice and delivery evidence, verify the payee and obtain a separate payment authorisation. Bank-detail changes will be checked through an established independent channel. Exceptions and emergency purchases will retain a written audit trail and prompt independent review.

Reconcile and retain. Records will show the real purpose, beneficiary, project and value of each transaction. EHF will not maintain undisclosed accounts, falsely describe expenditure or charge the same cost to multiple clients. Active bank accounts will be reconciled monthly and unusual items investigated.

Responding to a demand or suspected breach

Staff will refuse an improper request where safe, explain that EHF cannot make unofficial payments, request the published fee or written requirement and seek the support of the project lead. They will not negotiate a disguised alternative or make the payment through another person.

Personal safety will take priority in a genuine threat of violence or detention. A person making a payment under immediate duress will move to safety and report the facts as soon as safe. EHF will record the event accurately, obtain appropriate advice and consider legal and client reporting; the event will not be concealed as a routine fee.

Concerns will be reported immediately to the Executive Lead or an unconflicted trustee. Reports may be verbal, written or anonymous. General contact will be exhalehealthfoundation@gmail.com or +234 815 546 5671; an independent direct contact will be communicated at induction. An honest report will be protected from retaliation, even if it is not substantiated. Knowingly false allegations may be addressed through a fair process.

The receiver will preserve evidence, protect affected people and consider pausing the transaction or restricting access. Staff will not conduct their own covert investigation or warn a suspected party in a way that may compromise lawful action. An independent, competent reviewer will assess the facts and recommend next steps. EHF will provide fair opportunities to respond, record decisions and apply proportionate disciplinary or contractual action where warranted.

The Executive Lead or independent trustee will consider reporting to ICPC, EFCC, another competent authority and the affected client as required by law or contract. Relevant incidents affecting clients' work will be reported immediately to an approved channel. Client consultation will not delay mandatory legal reporting. Where relevant, EHF will seek recovery of funds and review whether previous transactions may also be affected.

SCUML records and regulatory cooperation

EHF holds a SCUML registration certificate issued through the EFCC. Finance and compliance personnel will maintain complete transaction records, preserve an audit trail and submit required reports through the appropriate SCUML or NFIU channels, following the Counter Terrorist Financing and Sanctions Policy and Procedures. A suspicion of bribery, fraud or laundering will be assessed for statutory reporting without waiting for an internal investigation to finish. Staff will not alert a suspected party to a confidential suspicious-transaction report.

Records training and monitoring

EHF will maintain registers of conflicts, gifts and hospitality, procurement exceptions and reported concerns. Financial records and associated approvals will normally be retained for seven years after the relevant financial year or contract closes, unless a longer legal or contractual period applies. Personal information will be minimised and retained according to the Data Protection Policy; legal holds will override routine deletion.

Induction and periodic refreshers will use practical examples from grants, travel, procurement and research. At least annually, trustees will review training, conflicts, exceptions, unresolved

concerns and corrective actions. The policy will be reviewed after significant incidents or changes in law, clients or operating arrangements.

Practical records to maintain

- Conflict declaration: person and role; relevant relationship or interest; affected decision; mitigation and recusal; independent approver; review date.
- Gifts and hospitality register: offer or receipt; source and recipient; description and estimated value; context and frequency; decision and approver; final disposition.
- Procurement exception or concern record: facts and supporting evidence; financial value; immediate action; relevant people; reporting decision; independent review; outcome and corrective action.

Legal and professional references

ICPC overview of the Corrupt Practices and Other Related Offences Act 2000

UK Bribery Act guidance where applicable

Approval and implementation

This policy will take effect on the approval date recorded below. The Board of Trustees, or a trustee with documented delegated authority, will approve the policy and record the operational appointments. An implicated person will not approve or oversee a case concerning themselves.

Approved by: Dr Kelly Elimian **Position**: President/Executive Director

Signature:  **Approval and effective date**: 1st July 2026

Operational focal point: Dr Florence Amiewalan **Direct contact:** +2348035090922

Independent trustee or alternate: Prof. Nosa Eghafona **Direct contact:** +2348034468560

Next review due: 1st June 2027 **Adoption record reference**: Board resolution dated 1st July 2026

Before implementation, the Executive Lead will confirm named contacts and access permissions, brief the people covered by this policy, establish the required records and communicate relevant reporting routes. No activity requiring prior safeguards or approval will begin until those controls are in place. Staff will acknowledge the policy at induction and after material revisions.