EXHALE
Health Foundation

Code of Ethics and Professional Conduct

Policy reference EHF ET 04 | Version 1.0 | Policy owner: Executive Lead | Prepared 1 June 2026

Purpose and commitments

Exhale Health Foundation (EHF) will conduct research, education, consultancy and public-health activities with honesty, respect, fairness and accountability. We will put people's rights, dignity and welfare ahead of organisational advantage. We will use evidence carefully, explain uncertainty and communicate in language appropriate to the audience.

This code will apply to trustees, staff, consultants, project workers, advisers, volunteers and anyone representing EHF. It will guide decisions alongside EHF's safeguarding, data protection, responsible AI, anti-bribery, financing and sanctions, modern slavery and environmental policies. Where law or a contract sets a stricter lawful requirement, that requirement will apply.

Standards of professional conduct

Respect and fairness. We will not tolerate discrimination, bullying, harassment, exploitation or retaliation. Recruitment, participation and professional opportunities will use relevant, transparent criteria. Staff will consider accessibility, language, disability, gender, unequal power and the circumstances of crisis-affected people. We will not portray a community as homogeneous or infer individual behaviour from group identity.

Competence and care. We will accept work within our competence, obtain appropriate support and disclose limitations that may affect delivery. We will maintain accurate credentials, affiliations and records of previous work. An individual's consultancy contract will not be represented as an EHF contract unless EHF was the contracting party. Advisory affiliations will not imply institutional endorsement, privileged access or guaranteed data permissions.

Integrity and independence. Findings will reflect the evidence, including inconvenient, negative or contradictory results. Staff will not fabricate or falsify data, plagiarise, conceal material limitations or allow a donor's preferred conclusion to determine an analysis. Gifts, financial interests and external pressure will be handled through documented conflict and anti-bribery procedures.

Responsible stewardship. We will use funds, time, equipment and information for their authorised purposes. We will not misstate expenses, duplicate invoices or conceal personal benefit. EHF holds a SCUML registration certificate issued through the EFCC's Special Control Unit Against Money Laundering. We will maintain transaction records and comply with applicable financial reporting and inspection requirements; registration will not be described as a guarantee that all activities have been approved by the regulator.

Conflicts of interest procedure

At appointment, annually and before a relevant decision, each person will declare interests that could influence or appear to influence their judgement. These will include financial holdings, paid outside work, close relationships, relevant previous employment, political roles and competing professional responsibilities.

The Executive Lead or an unconflicted trustee will record the interest and decide whether disclosure, restricted access, an additional reviewer, recusal or exclusion is needed. No one will decide how their own conflict is managed, assess their own application, or approve their own expenses. The register will record the interest, affected decision, action, independent approver and review date. Necessary declarations to a client or ethics committee will be made before the affected activity.

Ethical research and consultation procedure

Clarify the activity. Before recruitment or access to identifiable information, the project lead will document the purpose, methods, participants, data sources, risks and intended outputs. They will determine whether the activity is research, evaluation, professional consultation or another activity, and obtain the relevant competent body's determination of whether ethics approval, exemption or another authorisation is required. Staff will not simply label work as consultation to avoid review.

Obtain approvals and permissions. Required ethics approval, institutional permission and data-access agreements will be obtained before the relevant activity begins. A client's permission will not replace ethics review or a lawful basis for using personal data. Amendments affecting risk, consent, recruitment or data use will be reviewed before implementation, except urgent protective action, which will be reported promptly under applicable procedures.

Engage fairly. Recruitment will be justified by the question and will avoid unnecessary burdens on people already facing demands. Community leaders or institutional gatekeepers may support access, but will not consent for competent adults. Local partners will have meaningful opportunities to shape questions, interpretation and dissemination. Staff will avoid promising benefits that the project cannot deliver.

Obtain informed consent. Information will explain the purpose, procedures, risks, expected benefits, time, reimbursement, confidentiality limits and complaint routes in a language and format the person can understand. Participation will be voluntary, with time for questions and a clear right to decline. Consent for recording, attributable quotations and images will be considered separately. Withdrawal and its limits after anonymisation or aggregation will be explained honestly. Children and people who may lack decision-making capacity will receive the additional protections required by law and the approved protocol.

Minimise harm and burden. Reimbursement will be proportionate to reasonable time and expenses and will not depend on giving a particular answer. Interviewers will avoid coercion, unnecessary sensitive questions and repeated requests after refusal. Distress, safety concerns or unexpected disclosures will trigger the relevant safeguarding or referral procedure. Staff will pause activity if participant welfare or the validity of consent is in doubt.

Evidence analysis and publication

Review and analysis plans will specify the question, sources, eligibility criteria and methods proportionate to the task. Decisions, corrections and important departures from the plan will be recorded. Staff will distinguish association from causation, exploratory results from established

findings, and absence of evidence from evidence of absence. Uncertainty, disagreement, language gaps and limits in representativeness will remain visible.

Critical claims and citations will be checked against original sources. Quality assurance will include an appropriately independent review of consequential findings; staff will not sign off their own unchecked work solely because deadlines are short. Confidential or restricted material will not be shared merely to make an output easier to publish.

Authorship and acknowledgement will reflect actual contributions and applicable journal or professional criteria. Roles will be discussed early and revisited as work changes. Staff will not promise honorary authorship, omit qualifying contributors or list an adviser without their agreement. AI tools will not be listed as authors; relevant use will be disclosed under client and publisher requirements, with humans accountable for the final work.

Published or submitted work will acknowledge funding, material conflicts and relevant affiliations accurately. Intellectual property, licences and permissions will be respected. Errors affecting conclusions or users will be corrected promptly, with clients and publishers informed as appropriate. Evidence will not be suppressed because findings are unfavourable to EHF or a funder.

Confidentiality communication and safe practice

Staff will access only information needed for their role, use approved storage and follow the Data Protection Policy. They will not discuss identifiable participant information in open settings or disclose confidential work for personal publicity. Public statements will distinguish EHF's position, a client's position and an individual's views.

Images, stories and case examples will preserve dignity and avoid foreseeable stigma, blame or re-identification. Staff will not invent testimonials or imply that a person endorses an intervention because they attended a meeting. Responsible AI use will follow the separate policy, including human verification and restrictions on sensitive information.

Project leads will assess risks from travel, fieldwork, lone working, emergencies and dissemination of sensitive findings. They will provide appropriate briefings, safe working arrangements and escalation contacts. Work that could enable misuse of sensitive public-health information will receive a documented risk review and appropriate specialist advice before release.

Raising concerns and responding fairly

Anyone may raise a concern with the Executive Lead, a project lead or an unconflicted trustee, verbally, in writing or anonymously. General contact will be exhalehealthfoundation@gmail.com or +234 815 546 5671. An independent direct contact will be supplied at induction and before relevant activities. A person may bypass any individual implicated in the concern.

EHF will protect honest reporters from retaliation, limit disclosure and assess immediate risks promptly. Serious concerns will be referred to a competent independent reviewer. Decisions will distinguish misunderstanding, poor practice and deliberate misconduct, while ensuring protection is not delayed. The process will provide fair opportunities to respond and an

independent route to request review. Applicable client, ethics-body and statutory notifications will be made promptly; relevant clients' incidents will be reported to an approved channel.

Implementation records and review

Before starting work, staff and associates will read the code, declare relevant interests and acknowledge their responsibilities. Project leads will retain approval records, consent documentation, decision logs, quality reviews and agreed contribution records. Personal data will follow the retention and access rules in the Data Protection Policy.

Trustees will review material concerns, unresolved actions, training and conflicts at least annually. Lessons from incidents, participant feedback and quality reviews will inform revisions. Sanctions for substantiated breaches may include training, restricted duties, disciplinary action or ending a contract, following applicable law and fair process.

Practical records to maintain

- Ethical activity assessment: purpose and classification; risks; participant burden; necessary approvals and permissions; consent approach; reimbursement; data arrangements; responsible lead; approval and amendment dates.
- Contribution and quality record: agreed roles; authorship discussions; source and decision logs; independent checks; material corrections; disclosure and publication permissions.
- Concern and conflict register: essential facts; affected decision or activity; protective action; independent reviewer; notifications; outcome; review and corrective actions.

Standards informing this code

World Medical Association Declaration of Helsinki 2024

National Health Research Ethics Committee Nigeria

SCUML official reporting guidance

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.