



CODE OF ETHICS



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Eneo Cameroon Code of Ethics

Author

Eneo Management

Attention of:

All Eneo Cameroon shareholders, board members, leaders, employees, business partners, consultants, temporary staff, trainees and interns.

Validation

Eneo Cameroon SA Board of Directors and Management

Repertoire

All Eneo Cameroon policies, decisions, and guidelines are available on our online documentation website: [http://sonl0lbibd0lpr/Eneo Cameroon/ged/Docu/default.aspx](http://sonl0lbibd0lpr/Eneo%20Cameroon/ged/Docu/default.aspx)

Privacy

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Preamble

Purpose of the Code of Ethics

The Code of Ethics defines what is considered as being acceptable conduct and proper behaviour for its recipients as defined in the following paragraph. It encapsulates the values adopted by Eneo Cameroon in the conduct of corporate business, which have been spelt out in already existing Policies. These values are generally organized in a series of fundamental principles that define the behavioural standards expected of members in the performance of their duties.

Scope of the Code of Ethics

Eneo Cameroon's Code of Ethics applies to all Eneo Cameroon shareholders, board members, leaders, employees, business partners, consultants, temporary staff, trainees and interns.

Every Recipient, wherever their geographical location or duty station, must personally respect Eneo Cameroon's Code of Ethics and behave in an ethical manner.

Acting in an ethical manner entails tasking our very selves to meet certain exigencies, in order for actions to comply with our values. This is what needs to be done before taking a

decision, proposing directives, or resolving an issue.

What does it mean to behave in an ethical manner?

On a daily basis, it means :

- Challenging one's views and determining why one practices what one does
- Taking time to listen to and take advice from others
- Deliberating on and adjusting various points of view
- Ensuring that one's action is coherent with the company's values

Consequences for the violation of the Code of Ethics

If any recipient of this Code fails to respect the rules and directives stipulated therein, they might be personally liable and run the risk of attracting disciplinary sanctions. Thus, it behoves each recipient to read, reread, understand, and especially respect all the provisions of the Code of Ethics.

A message from the General Manager

Dear teammates, dear partners,

Integrity is a fundamental value we must comply with, in our commitment to supply reliable energy and provide quality service to our customers safely and in an environment that fosters respect and cohesion among all the stakeholders.

This Code of Conduct is the foundation of our commitment to act in compliance with the highest ethical standards. Our Code of Conduct is in line with the vision of our company in terms of Ethics and Compliance. It includes the four values of Eneo Cameroon SA, namely:

Integrity **Respect,**
Commitment, and Cohesion

This document is a reference guide. It applies to all shareholders, employees, business partners, consultants, temporary staff and even interns. It is intended to guide our decisions, actions, and attitudes. Each stakeholder must comply with the values, standards, and policies prescribed in this Code as they carry out their daily professional

activities. The Code of Conduct is an outline of what should be our responses to certain professional situations and ethical risks to which we may be exposed to as individuals or as a company. It is a user-friendly guide that helps Eneo teammates to ensure that their decisions, actions, and attitudes are consistent with the values of the Company.

I hope that each teammate or partner will clearly understand their role in satisfying our customers, maintaining the trust of the public, and preserving the interests and reputation of our company in their day-to-day activities.

I urge every one of us to read this vital

document and, above all, to make good use of it, live by it.

Joël Nana Kontchou

“
**This Code of
Conduct is the
foundation of our
commitment to act
in compliance with
the highest ethical
standards.**
”

Introduction



This Code applies to all Eneo staff (directors and employees), to everybody working for Eneo Cameroon (temporary staff, trainees, interns or even consultants), subcontractors and business partners (including their employees and representatives) as well as to the company's shareholders. Any violation of the provisions of this Code might attract disciplinary sanctions, including but not limited to warnings, dismissal, or any other sanction as deemed appropriate under the circumstances.

All Eneo administrative and operational activities shall be subject to Cameroonian laws and regulations. We expect our staff to constantly demonstrate an appropriate high level of integrity and ethical judgement. If we happen to doubt whether or not a given situation is a violation of this Code or result in such an offence, we need to follow the guidelines laid out in article 16 on "reporting violations".

In this Code of Ethics, the terms "Company", "we", "us", and "our" mean Eneo Cameroon SA (hereafter referred to as 'Eneo Cameroon'), its partners, its staff and all those working directly or indirectly for it (hereinafter referred to as "employees").

The policies set forth in this Code govern the conduct of every aspect of our business. While this Code provides a brief summary of the standards of conduct that are the foundation of our business operations, it is not possible to cover all situations our personnel might encounter in their day-to-day activities. We must rely on the individual judgement and personal ethical standards of each of you to maintain a high standard of honesty and integrity in conducting our business.

integrity



respect



Our Values

commitment



cohesion



Our Values

Our values reflect who we are. They nurture our ambition of becoming drivers of growth and good governance.

Integrity: Integrity is the livewire of all our activities. It begins with the implementation by all Eneo Cameroon collaborators and stakeholders of values adopted as a common platform. It is necessary to always know the limits of what is permissible and behave in an honest and responsible way. Do the right thing and have a positive impact on the others.

Respect: Working at Eneo Cameroon entails respecting diversity, sensitivity to others' points of view and ensuring that respect becomes a driving force to build the present with optimism and the future with audacity. Take it into account in our attitudes, actions, and conversations, interactions with others, including our external stakeholders.

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Our values reflect
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ambition...
”

Commitment: Our teams are fully committed to long-term performance, safety and, in all circumstances, continuity in the supply of reliable electricity. We are at the centre of the action and have positive impact on our performances. We strive for excellence, create a difference, understand and give priority to the way

forward.

Cohesion: To succeed, Eneo Cameroon must mobilize all its forces in a one-team spirit to ensure that our activities are a sustainable source of progress for our country and ensure the development of our staff. It thus suffices to create conditions necessary for everyone to do their work well and contribute to the achievement of common goals. Priority to team results.

Section One: General Principles

Article 1 : Health and Safety

The health and safety of all our employees is a priority for Eneo. Thus, each employee has the right to work in total safety and under the best working conditions.

Protection of life and safe conduct of business while protecting the environment, are the fundamental requirements for the success and continuity of our operations.

Our individual attitudes and actions are crucial for maintaining an accident-free working environment. They are equally likely to



“
Each employee has the right to work in total safety and under the best working conditions
”

have consequences on the lives of individuals, people’s health, protection of property, company’s image and its “Zero Injury” goal.

We should therefore endeavour to mitigate risks to the health and safety of individuals resulting from the company’s operations. We equally need to scrupulously comply with the HSE internal policies and procedures (Health, safety and environment). Moreover, we are encouraged to report any safety risks or environmental concerns regarding our business activities.

Eneo Cameroon is committed to complying with all applicable local Laws and Regulations



regarding Health, safety and environment (HSE) and requires all its employees to do same. It is therefore prohibited to enter the company premises, or perform any job, while under the influence of alcohol, drugs or illegal substances. The consumption, possession or sale of drugs on site or in the work environment, are strictly prohibited. As for alcohol, its consumption is prohibited at workplaces, except during special company events (IWD, Labour Day, Retirement send-off ceremony, etc.).

“ The consumption, possession or sale of drugs on site or in the work environment, are strictly prohibited. ”



Article 2 : Environmental Protection

The respect and protection of the environment shall be everyone's responsibility.

Each person must in their own way play the role of a citizen and employee who has concern and respect for the environment. Each employee is thus expected to respect the Laws, and the internal policies and procedures in force regarding the environment. Special attention needs to be given to energy consumption, waste management, handling of dangerous substances, promotion of green energy, and the protection of green spaces.



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in their own way
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environment**



Article 3 : Community



As a stakeholder of sustainable development, Eneo Cameroon shares a tradition of supporting the social development of the local communities through various actions, such as charitable donations, environmental initiatives and sponsorships, all in line with Eneo Cameroon's corporate social responsibility programme and policy on charitable giving. It is company policy that all charitable gifts receive prior approval from the Chief Compliance Officer.

The Company encourages its employees and representatives to take an interest in political activities even though the company as an entity remains apolitical. It also recognizes the fact that involvement and participation in politics is an individual choice that must be carried

out on an individual basis and at the participant's own time and expense. Furthermore, whenever speaking on public issues, it must be made clear that the views so expressed are those of the individual in question and not those of the Company.

Donations to political candidates or parties on behalf of the company are prohibited. Moreover, we shall not use Eneo Cameroon's assets to personally support political candidates, campaigns or parties.



As a stakeholder of sustainable development, Eneo Cameroon shares a tradition of supporting the social development through various actions



Article 4 : Business Integrity



Eneo Cameroon is committed to upholding ethical standards and best business practices in all its business dealings. To that end, we must operate in compliance with Cameroonian laws and regulations, many of which have been articulated by CONAC, ARSEL, MINEE, whilst drawing inspiration from worldwide best practices and from such compatible legislation as the United Kingdom Bribery Act (UKBA) and the US Foreign Corrupt Practices Act (FCPA).

1. Compliance with the Laws, Regulations, Internal Policies and Procedures

Our employees are expected to act in full compliance with the Laws and Regulations of the Republic, and the Policies laid down in this Code. Our operations must therefore comply with

the laws of Cameroon and organizations to which the country and our shareholders adhere. Compliance with laws take into account the best understanding of the letter and the spirit of the law but also its application to our business. Eneo employees are expected to refrain from any conduct or activity that may be considered illegal or unethical or that may otherwise raise questions regarding the Company's honesty and integrity, or cause any embarrassment.

Employees must also comply with all internal approved policies and procedures that govern the company's activities (Procurement Procedure Manuals, IT, Accounting, HSE etc.).

2. Anti-Money Laundering and Terrorism

In its commitment to the fight against money laundering and terrorism, Eneo Cameroon shall under no circumstances interact with, negotiate a deal or provide assistance of any kind to a person, a group of persons or an organization engaged in any criminal activity.

3. Public disclosures

Eneo Cameroon undertakes to provide full, fair and accurate information to all stakeholders, including shareholders, government agencies, regulators and its investors.

Only authorized Eneo spokesperson of Cameroon or designated resource may make public statements, initiate and respond to public queries on behalf of the company. Employees of Eneo Cameroon acting as such on social media must refrain from discussing business matters and comply with confidentiality requirements.

4. Fair dealing

Eneo Cameroon is committed to safeguarding the trust of its business partners and stakeholders, including the Government, investors, business partners, customers

and competitors by conducting its business in a fair and ethical manner. We must never take unfair advantage of others through manipulation, concealment, abuse of insider information, collusion and any false statement or concealment of material facts or any other unfair practices. We must not offer or receive anything of value that would give us or others an undue advantage in obtaining or retaining a contract or any favourable treatment.

5. Records retention

Eneo Cameroon is committed to keeping the integrity of all business records and registers in accordance with legal requirements and internal policies. Our employees are required to comply with all applicable record retention regulations, including data sharing, storage and retrieval. No archive, file or business register (e.g. printed documents, electronic files, videos, audio recordings, etc.) should be destroyed before the expiry of the legal retention period of such documents.

Article 5 : Human Resources

Working at Eneo Cameroon entails respecting diversity, being sensitive to others' points of view of others and interacting in a one-team spirit. We are all responsible for creating and maintaining a working environment of cohesion, respect, dignity and courtesy. No form of discrimination, physical or verbal violence, or harassment is tolerated within the company premises and in its business operations.

For the purpose of the present code, the following definitions are relevant:

- **Harassment:** any deliberate offensive and unwelcome conduct in the workplace or in connection with work which has the purpose or effect of offending or humiliating someone, violating the individual dignity, threatening or intimidating someone or creating a hostile work environment.

- **Discrimination:** any action or decision that inflicts a prejudicial or unjust treatment to a person for illegitimate reasons such as race, ethnic origin, gender, religion, political affiliation...

All employees shall strictly comply with the company internal rules, policies and collective bargaining agreement. This includes working hours, productivity, outside employment and activities.

Eneo Cameroon is committed to promoting the application of the principles of fairness and justice in employment. Skills and performance are therefore at the heart of our considerations when rewarding, recruiting and supporting the retention of our staff. Fairness is the practice of equality at the workplace so that nobody is unjustly denied employment.

Recruitment: In our constant quest for transparency, integrity and ethics, recruitment at Eneo Cameroon is governed by the major



principles of non-discrimination and equal opportunity.

Shareholding: In Eneo Cameroon, an employee can become a shareholder of the company. It suffices for such employee to become a member of the Staff GIC set up for this purpose.

Social dialogue: Eneo Cameroon pays particular attention to Social Dialogue in the conduct of business, and collaborates with Staff Representatives in achieving the Company's goals.

We encourage continuous improvement and development of skills through experience sharing, continuous learning and training. We are committed to complying with labour laws and expect our employees to act accordingly.

Section Two: Relations with Third Parties

Article 6 : Contracts & Procurement

All employees and business partners of Eneo Cameroon are expected to demonstrate ethical behaviour in their business relations and decisions. As a result, the company has implemented a procurement procedure and a contract compliance review process to ensure that the highest ethical standards are upheld in all its business transactions. Each employee considering entering into dealings, agreements, contract or any other business relationship with a third party is responsible for ensuring that an appropriate procedure is followed to mitigate any risks of bribery or violation of the law.

The compliance programme includes a knowing our business partners» which requires that we conduct due diligence

on potential business partners prior to entering into any business agreement with them. This due diligence is governed by the procurement and transactions review process.

1- Contract compliance review process

Before entering into an agreement with a business partner, appropriate due diligence must be conducted in order to avoid entering into any agreement with entities involved in corruption, money laundering, terrorism financing, crime, unfair competition, bankruptcy, etc. In addition, all contracts and purchase orders must contain a clause that requires business partners to comply with all applicable anti-corruption, anti-money laundering, anti-terrorism and economic sanctions laws and regulations.

2- Procurement

We value business relations with vendors, representatives, consultants and partners who follow the highest professional standards. The company is committed to fulfilling its contractual obligations to its business partners and will desist doing business with any person or entity that does not adhere to Eneo Cameroon's ethical standards and compliance rules and keeps a record of same.



Article 7 : Gifts & Entertainment

Gifts and entertainment are part of human and commercial relations but should be handled with caution. Gift means anything of value, a present, a benefit in kind or in cash. The term entertainment covers, though not limited to, meals, drinks, leisure, air tickets or tickets to sports, cultural or social events. Entertainment involves interaction between Eneo Cameroon employees, business partners and representatives of another entity.

Accepting a gift from a business partner might be perceived as an act in exchange for a favour. Receiving a gift sometimes creates a feeling of indebtedness for the recipient towards the donor. In other words, the person who receives the gift sometimes feels obliged to offer a gift or a favour to the donor in return.

We must avoid offering, soliciting or accepting gifts, entertainment, favours or other benefits that could be interpreted as a means to influence our judgement or to render ourselves or our partners indebted.

We must never accept or offer cash or similar articles (fuel vouchers, purchase vouchers, etc.) as a gift, as giving or receiving cash is viewed as a bribe. Excessive gifts such as hotel accommodation, holiday expenses or airline tickets must never be accepted or offered by Eneo Cameroon employees in the course of their business transactions. All gifts and entertainment must be entered in a dedicated register and



SURPRISE



reported to the competent Eneo Cameroon Regional Manager or Regional Director, as well as to the Chief Compliance Officer.

Section Three: Protection of the Company

Article 8 : Company Assets



Our assets are a key resource in the accomplishment of our missions. Each Eneo Cameroon employee is responsible, within the scope of their duties, for the proper use and protection of the tangible or intangible assets and resources of the company. These include, inter alia, the company's industrial facilities, equipment, financial resources, as well as business secrets and intellectual property (patents and trademarks ...).

1- Use and Protection of Eneo Cameroon Assets

We must protect the assets of the company and be on the lookout for any instances that could lead to their loss, misuse and theft. We must take adequate measures to prevent theft, loss, fraud, damage, destruction or misuse of the

company's assets.

We must obtain prior authorization before disposing of company's assets for use outside business purpose of for personal benefit.

We undertake to jealously safeguard the assets of Eneo Cameroon and use them correctly, rationally and optimally.

2- Intellectual Property

Any intellectual property including but not limited to patents, trademarks, industrial designs and copyrights, logos, obtained during our employment or in the course of our business interactions with Eneo Cameroon must be protected and not misused.

3- Internet and Email

The Internet and email are essential tools in our day-to-day work. Employees must use these tools exclusively for business needs. It is forbidden to use Eneo Cameroon's hardware and software for personal use. All data stored in the servers of the company belongs to Eneo Cameroon and cannot be considered private.

Article 9 : Confidentiality

Occasionally, an Eneo Cameroon employee may obtain strategic business information, which must be kept confidential, as its disclosure or premature release would be detrimental to the business. Such information includes, though not limited to, trade secrets, technical, potential customer lists, design ideas, databases, industrial, commercial, financial data, or future strategic, tactical, budget or any other information about Eneo Cameroon, which is not open to the public, top management internal communications or any other undisclosed data. Every Eneo Cameroon employee must ensure that such information is not disseminated directly or indirectly outside the company, nor shared with fellow corporate employees, who are not privy to it.

The success of a company as strategic as ours depends on the use of confidential information and its non-disclosure to third parties. Unless otherwise required by the law or authorized by Management, employees shall not disclose confidential information or facilitate its disclosure.

1- Confidential employee information

Eneo Cameroon is committed to protecting and respecting the privacy of employees' personal information. In the course of your work, you may have access to personal information about other employees of the company or job applicants, including information on employment history, compensation, health, performance and

disciplinary matters. This information should only be collected, processed or used as far as it is necessary for pre-determined, clear and legitimate purposes. Such data may be shared only with people who have a business need to know and not with people outside the company, unless there is a legal or professional reasons to share such information, or unless an authorized person has consented to its sharing.

In addition, personal information must be maintained in a secure manner and adequate precautions should be taken when transmitting it.

High standards must be observed with regard to data quality and protection against unauthorized access. The use of such data must be transparent and the rights of those concerned must be respected.

2- Confidentiality of business information

In the course of your work, we may gain knowledge of some confidential or classified information about Eneo Cameroon and its business partners. We are all responsible for protecting such information, ensuring that it is used appropriately and not for our own personal interest.

Article 10 : Finance and Accounting

We must properly record, report and review all financial and tax information. All transactions must be accurately described in the books of accounts and supporting documentation must be kept in as per the practice of the OHADA Accounting System and International Financial Reporting Standards (IFRS). Non-financial records (personal files, technical and commercial data, environmental documents, security statistics, etc.) must also be accurately and rigorously maintained.

All financial statements prepared by the company must be presented in an honest and accurate manner in accordance with the OHADA and IFRS accounting rules. No entry should be made in the company records to alter, distort or misrepresent the true nature and value of a transaction. Any falsification of books of accounts or misrepresentation of a financial statement

item shall be considered an illegal act and will subject the employee involved to disciplinary sanctions up to and including dismissal and possible criminal charges.

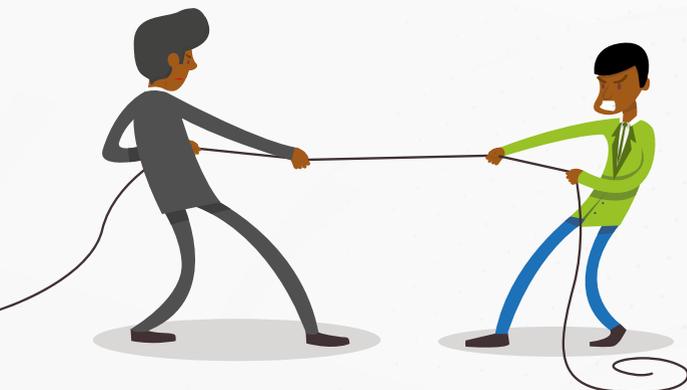
Business expenses or disposal of company assets must only be carried out with appropriate prior management authorization.



All financial statements prepared by the company must be presented in an honest and accurate...



Article 11 : Conflict of Interests



Conflict of interests is a major concern that threatens the good health and success of our company. All employees are expected to put Eneo Cameroon business interest ahead of their own in the performance of their daily job.

1. What is a conflict of interest?

Eneo Cameroon employees have a full-time responsibility to the company. A potential or actual conflict of interest occurs whenever an employee is in a position to influence a decision that may result in a personal gain for him or herself, a family member, other staff or a friend. An employee may not engage in activities that could create a conflict between Eneo Cameroon's interests and those of the said employee. In such a situation, it might be difficult for an employee to act in the best interest of Eneo. Employees should therefore desist from such activities.

2. What should we do?

We should avoid any situation that could create, or appear to create, a conflict of interests. If we, or any of our relatives, have an interest with any of Eneo Cameroon's suppliers or contractors, we must immediately inform our supervisor and the Chief Compliance Officer. Any doubt as to whether one has an interest in a supplier or contractor's activities is enough reason to immediately inform hierarchy for clearance.

**Eneo Cameroon
is committed to
upholding ethical
standards and best
business practices
in all its business
dealings.**

Section Four: Prohibited Acts

Article 12 : Corruption

Eneo Cameroon stands against all forms of corruption including, though not limited to bribes, kickbacks or other undue payments.

Eneo employees must never propose or promise, directly or through a third party, any benefit or favour whatsoever, in view of obtaining or maintaining business ties or whatsoever favour with a third party. Similarly, Eneo employees must never accept such favours, in order to grant a third party a special, preferential treatment in violation of our professional obligations.

It is prohibited for any Eneo employee to pay a commission, counsel fees or any compensation for services rendered, in the form of financial discount or benefits, if such payments are meant to be remuneration for a member of cabinet, civil servant or public or private agent in a bid to elicit a favourable decision from them or to acquire whatever undue favour for Eneo. The manipulation of meter readings is equally prohibited. The same applies to other recipients of this Code of Ethics (shareholders, business partners, consultants).

We acknowledge that such acts are prohibited and sanctioned specifically by Cameroon's law, notably articles 312 on the bribery of private sector employees, 134 on the active bribery of civil servants, and 134-1 on the passive bribery of civil servants.

Eneo is strictly committed to comply with Cameroon's laws on anti-corruption and, as far as possible, adopt compatible

provisions of the U.K. Bribery Act ("UKBA"), the U.S. Foreign Corrupt Practices Act ("FCPA"), the SAPIN II law (France) and the European Union legislation.

Under this Code and pursuant to the provisions of article 131 of the Penal Code, the the term "civil servant" refers to "any magistrate, public or judicial officer, State servant or employee of any other public corporation, government corporation or mixed company, any soldier or gendarme officer, any national security or penitentiary administration officer and anyone in charge, even if occasionally, of a service, mission or having a public trust, acting within the framework of their duty." In case of doubt about whether or not someone is a civil servant as defined hereinabove, we must consult the Chief Compliance Officer.

Article 13 : Insider Trading

Eneo requires full compliance with local laws applicable to insider trading. Eneo employees are required to treat all non-public information as inside information and should never use such information for personal gain. Using non-public information to trade in securities, or provide a relative, friend or any other person with a “tip”, is illegal.

The prohibition against the use of inside information applies to Eneo Cameroon security personnel as well as to the security guards of partner companies.

Under no circumstance shall an Eneo employee disclose non-public information about other companies, such as Eneo’s customers or competitors, discovered in the course of the said employee’s duties.



**Under no
circumstance shall
an Eneo employee
disclose non-public
information about
other companies**



Article 14 : Fraud



Eneo is determined to operate as a responsible, honest, and public-spirited company that respects the law and regulations.

We understand that fraud, dishonesty, and generally unlawful criminal behaviours, constitute a threat to the company's activities and image as they could among others incur the company's third-party or criminal liability. Such behaviours are strictly prohibited. Thus, we must never perform any fraudulent or dishonest act, which involves the assets, finance and accounts of Eneo Cameroon, its partners or third party.



We understand that fraud, dishonesty, and generally unlawful criminal behaviours, constitute a threat to the company's



Article 15 : Other Prohibited Acts



Besides the behaviours addressed in the forgoing provisions, Eneo Cameroon equally commits to complying with legal provisions prohibiting indictable offenses especially the behaviours enumerated hereunder (incomplete list):

- Election related corruption and violence (Penal Code, article 123)
- Interest in an act (Penal Code, article 135)
- Insider trading (Penal Code, article 135-1)
- Contribution in a business (Penal Code, article 136)
- Extortion against the State (Penal Code, article 137)
- Abuse of office (Penal Code, article 140)
- Extortion against individuals (Penal Code, article 142)
- Favouritism (Penal Code, article 143)
- Forgery in an act (Penal Code, article 144)
- Influence-peddling (Penal Code, article 161)
- Embezzlement of public property (Penal Code, article 184)

Article 16 : Reporting Violations

1- By Employees

Any Eneo employee whom, in the exercise of his duties, is made aware of a potential breach or identify facts liable to be considered violation of the ethical principles enshrined in this code, shall be expected to report such facts as stipulated below.

We must all work together to ensure prompt

and consistent action against violation of this Code of ethics. However, in some situations, it might be difficult to know what to do. Since we cannot anticipate every situation that will arise, it is imperative that we have a way of addressing every new issue or dilemma. These are the steps to keep in mind:

A. Make sure to have all the facts. To reach the right solutions, we must be as fully informed as possible.

B. Ask ourselves: What specifically am I being asked to do? Does it seem

unethical or improper? We have to use our judgement and common sense; if something seems unethical or improper, it probably is.



C. Discuss the problem with our supervisor.

This is the basic guidance for all situations. In many cases, the supervisor will be more knowledgeable about the question, and will appreciate being brought into the decision-making process. We should

remember that it is the supervisor's responsibility to help resolve problems; D. Seek help from Company Resources. In the case where it may not be appropriate to discuss an issue with our supervisor, or if further assistance is needed in the implementation of this Code of Ethics, it is recommended to contact the Central Director for Controls and the Chief Compliance Officer.

Generally, allegations on potential violations of the present code may be reported in person, by telephone or mail (email, postal, etc.) to the Central Director for Controls, to the Chief Compliance

Officer, to the immediate supervisor or any other leader of the employee's choice.

Eneo Cameroon has equally put in place a hotline concerning issues related to ethics and compliance that might be used to submit violation reports in private. The hotline reporting system is open 24hours/24, and 7days/7:

- Hotline: **698 280 000**
- Website: eneo.ethicspoint.com

Allegations must be submitted via the above-mentioned official reporting channels. Therefore, any allegation not submitted via any of these recommended channels shall not be considered.

E. Eneo Cameroon assures all its employees of the possibility of reporting any ethics violating behaviour with ease without any fear of retaliation. If the situation demands that the identity of the allegation reporter remains hidden, his/her anonymity shall be guaranteed. We do not tolerate any form of retaliation against any employee who reports, in good faith, any illegal act.

2- By Third Parties and Partners

Eneo urges everybody (third parties and partners) to bring to its attention any concern or complaint about the company, in order for such issues to be examined as soon as possible.

For this provision to be properly enforced, the said concerns or complaints should

be precise and detailed out, in order to facilitate further investigations by the Compliance Unit. Eneo Cameroon has therefore made available to anyone who wishes to express a concern or complaint, the means of doing so anonymously via the above-mentioned routes.

Eneo shall not take any retaliatory or disciplinary measures against anyone who makes a complaint or raises a concern, or reports a violation of any of the provisions of this Code, provided the communication of the said concern is done in good faith and without malice.

Article 17 : Code Breach



The breach of the provisions of this Code shall be considered as misconduct.

Eneo Cameroon commits to taking all reasonable measures to ensure that its staff and business partners comply with the legal principles and standards stipulated in articles 12 to 17 hereinabove.

For cases where a breach is observed and reported, an investigation shall be conducted to appraise the situation. Any confirmed violation will attract disciplinary sanctions as provided for by Eneo Cameroon internal regulations and relevant procedures.

Section Five : Final Provisions

Article 18 : Commitment to Respecting the Code

The provisions of this Code shall be mandatory and binding on all Eneo Cameroon employees in their professional activities.

Consequently, every employee shall, at the time of recruitment and periodically upon each amendment of the Code of ethics, officially undertake, in writing, to comply with its provisions.

The commitment to respecting the Code shall be signed by the employee and forwarded to Eneo Cameroon Chief Compliance Officer for the records.

Code of Ethics Undertaking

I, the undersigned, (Name or Address of Partner / employee)

.....
Employee number/N°CNI (.....) acknowledge having undergone training on the Eneo Code of Ethics. I understand its contents and have equally received a copy of the said Code. I accept to fully comply with the provisions contained in this Code and also with the laws, regulations, policies and procedures that apply to Eneo Cameroon. ***I understand that***

I have an obligation to report to the Company, any suspected violation of this Code that I may be aware of.

I understand that in case of any violation of my commitment, Eneo Cameroon may take disciplinary action against me.

Done at _____, on / / 20

Signature