



Dos Santos Limited
45B Magnolia St.
East Legon, Accra.
Tel: +233 54 516 6063

Code of Ethics

Introduction

This Code of Ethics of Dos Santos Limited serves as our ethical commitment and as a guide to proper business conduct for all of our stakeholders. We, at Dos Santos Limited are committed to doing business legally, ethically and in a transparent manner.

This document applies to all staff who work for the Dos Santos Limited (including officers, directors, managers, team leaders, employees, temporary, agency, interim, sub-contractor or consultant staff), and also include other organisations who do business with us.

Dos Santos Limited expects its staff to be impartial and honest in all affairs relating to their job. All staff bear a responsibility in general, to be of good faith and do nothing to destroy the trust necessary for employment.

The success of our business is based on the trust we earn from our employees, customers and shareholders. We gain credibility by adhering to our commitment to fairness and reaching our goals solely through ethical conduct. All staff are expected to adhere to this Code in their professional, as well as personal conduct, treat everyone with respect, honesty and fairness.

Dos Santos Limited is open to any questions at any time and will not allow punishment or retaliation against anyone for reporting a misconduct in good faith.

Managers and leaders have higher responsibility for demonstrating, also through their actions, the importance of this Code. Managers and leaders are responsible for promptly addressing every raised ethical question or concern. Employees must cooperate in investigations of potential or alleged misconduct.

Non-compliance to this Code considered as a misconduct that could warrant disciplinary action, including termination of employment or other contract in deserving cases.



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We are committed to making efforts to apply our values and norms also throughout the entire value chain of our own suppliers, sub-contractors, service providers and business partners.

1. Integrity and Honesty

At Dos Santos Limited (DSL), we hold ourselves to the highest standards of integrity and honesty. We are committed to conducting all business dealings with transparency, truthfulness, and fairness. We never compromise our ethical principles for personal gain or advantage.

2. Respect for Diversity

We respect the diversity of cultures, backgrounds, and perspectives within our organization and the communities we serve. Discrimination, harassment, and prejudice have no place at DSL. We create an inclusive environment that values and celebrates differences.

3. Responsible Stewardship

We are stewards of the environment, resources, and opportunities entrusted to us. We are dedicated to environmentally responsible practices, sustainable development, and the betterment of the communities where we operate. We are committed to meet current requirements without compromising the needs of future generations. To this, we combine economic, environmental and social factors in our operation and our business decisions.

4. Compliance with Laws and Regulations

DSL operates within the boundaries of the law. We uphold all relevant laws, regulations, and industry standards in our operations and transactions. We provide comprehensive regulatory compliance solutions to ensure our clients' adherence to legal requirements.

5. Confidentiality and Privacy

We treat all confidential and personal information with utmost respect and care. We maintain strict confidentiality in handling sensitive data and adhere to robust data privacy protocols and it is our



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staff's obligation to uphold this. Proprietary information includes all non-public information that might be harmful to the company or its customers, business partners if disclosed to unauthorised parties. All staff must handle any such information as secret. It also covers that, no one is entitled to trade with securities while in possession of non-public information or deliver non-public information to others that could have impact on the securities. Every rule ensuring information security must be followed all times.

We respect the property rights of others. We will not acquire or seek to acquire trade secrets or other proprietary or confidential information by improper means. We will not engage in unauthorized use, copying, distribution or alteration of software or other protected intellectual property.

6. Professional Excellence

We strive for excellence in all that we do. Our employees are committed to continuous learning, innovation, and the highest standards of professionalism. We deliver services that meet or exceed the expectations of our clients and stakeholders.

7. Stakeholder Trust

We recognize the trust that clients, employees, partners, and communities place in us. We work diligently to build and maintain that trust through transparent communication, reliable service, and ethical behaviour.

8. Accountability and Responsibility

We take ownership of our actions and decisions. Accountability is a cornerstone of our organization. We learn from our mistakes, take steps to rectify them, and work to prevent their recurrence.

9. Positive Impact

DSL is dedicated to creating a positive impact on society. We aim to uplift local communities, promote economic development, and contribute to sustainable growth through meaningful engagement and collaboration.

10. Conflict of Interest

We avoid situations where personal interests could conflict with our professional duties. We disclose potential conflicts of interest and take steps to manage them appropriately to ensure the integrity of our decisions and actions. Our decisions shall be based on objective and fair assessments avoiding the possibility of any improper influence. A "conflict of interest" exists when an employee's personal interest (that can be linked to e.g. friends, family, or customer, competitor, supplier, contractor entity, as well) interferes or potentially interferes with the best interests of Dos Santos Limited. Determining whether a conflict of interest exists is not always easy to do, thus anyone with a conflict of interest question should seek advice from management.

Conflicts of interest could arise:

- Being employed (you or a close family member) by, or being in economic relation with an actual or potential customer, competitor, supplier or contractor.
- Hiring or supervising family members or closely related persons.
- Serving as a board member for another company or organization.
- Owning or having a substantial interest in a customer, competitor, supplier or contractor.
- Having a personal interest, financial interest or potential personal gain in any company transaction.

If co-workers become involved in personal relations with each other, the onus is on the senior employee concerned to bring this to the attention of his or her manager to confirm that there is no conflict of interest, nor will a conflict of interest arise.

11. Health and Safety

The health and safety of our employees, clients, and stakeholders are of paramount importance. We maintain safe working conditions, adhere to safety protocols, and prioritize the well-being of everyone involved. Refer to the DSL Health & Safety Policy for more information.

12. Social Responsibility

We actively engage in social responsibility initiatives that benefit our communities. Through our actions, we demonstrate our commitment to making a positive difference beyond our business operations.

13. Long-Term Perspective

We make decisions that consider the long-term impact on our stakeholders and the environment. We prioritize sustainable growth over short-term gains, working towards a better future for all.

14. Reporting Violations

We encourage all members of the DSL community to report any unethical behaviour or violations of this code of ethics. We ensure that such reports are treated confidentially and with the utmost seriousness.

Protection Against Retaliation: We ensure protection for whistle-blowers against any form of retaliation.

15. Fair competition and business conduct

Our relationships with business partners are built upon trust and mutual benefits compliant with competition law. We are dedicated to ethical and fair competition, as we sell products and services based on their quality, functionality and competitive pricing. We will make independent pricing and marketing decisions and will not improperly cooperate or coordinate our activities with our competitors. We will not offer or solicit improper payments or gratuities, nor will we engage or



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assist in unlawful boycotts of particular customers. We commit to comply with all applicable trade controls, restrictions, sanctions and import-export embargos.

We do not allow any violence of the fairness of any tendering process in any way. We do not offer, solicit, or accept bribes, kickbacks, or inappropriate gifts. We refrain from damaging competition and the reputation of any business partners and any behaviour that harms competitor's creditability.

We do not hold back maliciously, unlawfully or unduly payments towards our partners, and we do not allow such practices in our supply chain, we fight the unethical practice of "debt chain".

Our staff is responsible for ensuring fair business during their job and adhere to every competition, consumer protection and fair marketing rule. Customers and business partners shall be treated fairly and equally, products and services shall be displayed in a manner that is fair and accurate (fair marketing and advertising), and that discloses all relevant information.

16. Anti-Corruption

We firmly condemn and do not tolerate all forms of corruption. It is prohibited directly or indirectly offering, promising, giving, asking, soliciting or accepting any unfair advantage or benefit, in order to obtain, retain or facilitate in any way the business. An unfair advantage or benefit may include cash, any cash equivalent (e.g. voucher), gift, credit, discount, travel, personal advantage, accommodation or services. We do not permit facilitation (or "grease") payments to government officials or private business in order to secure or speed up routine actions. Corruption also covers the misuse of function or position as well, when someone makes that false appearance that s/he improperly influences a decision maker.

Corruption for either to obtain or retain business, or to obtain or retain an advantage in the conduct of business is considered gross misconduct. Similarly accepting or allowing another person to accept a bribe is considered gross misconduct. Our staff have to account for all benefits received in the course of doing business and must to not give or receive bribes or otherwise act corruptly.



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By adhering to the Dos Santos Limited (DSL) Code of Ethics, we demonstrate our dedication to ethical conduct, responsible business practices, and the creation of value for all stakeholders. This code guides our actions and decisions, fostering trust, sustainability, and positive impact in everything we do.