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Owner: Finance Department
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This Code applies to all Finance staffs across Glory Group of Companies. It complements the Company Code of Conduct and Finance Policies and is aligned to ISO 9001:2015 requirements for leadership, competence, awareness, communication, documented information, and continual improvement.

1) Purpose & Guiding Values

Finance is entrusted with safeguarding cash, confidential information, and the integrity of financial decisions. This Code sets clear expectations for ethical behaviour and professional conduct to protect our people, our stakeholders, and our reputation. It reflects our core value of **RESPECT** — Responsibility, Empowerment, Success, Professionalism, Exploration, Commitment, Transformation.

2) Scope & Applicability

- Applies to all Finance personnel and anyone acting on Finance's behalf.
- Applies on-site, off-site, online, and after hours where actions may impact the Company's interests or reputation.
- Does not replace laws or policies; where this Code conflicts with a stricter rule (law, regulation, customer contract), the stricter rule applies.

3) Fundamental Ethical Principles

1. **Integrity** — Be truthful, consistent, and fair. Never misrepresent, conceal, or falsify information.
2. **Objectivity** — Make decisions based on facts and established criteria; avoid bias, undue influence, and conflicts of interest.
3. **Professional Competence & Due Care** — Maintain the skills and care required to perform duties; escalate when competence, resources, or time are insufficient.
4. **Confidentiality** — Protect non-public information (financial, payroll, personal data, bank details, pricing) and use it only for legitimate business purposes.
5. **Professional Behaviour** — Comply with laws, regulations, and company policies; avoid actions that discredit the Company or the profession.

4) Standards of Conduct (What Good Looks Like)

4.1 Conflicts of Interest

- Disclose any situation where personal interests (family, financial, outside work, gifts, favors) may influence, or appear to influence, Finance decisions.
- Do not approve or influence transactions involving relatives, close friends, or personal businesses.
- Recuse yourself from decisions where a conflict exists; record the recusal.

4.2 Gifts, Hospitality & Entertainment

- Never solicit gifts or hospitality.
- Token and customary items may be accepted **only** if modest, infrequent, transparent, and never in cash or cash equivalents.
- Any item over **K10** requires pre-approval by the Financial Controller and entry into the **Gifts & Hospitality Register (FIN-REG-GIFT)**.
- Decline offers made during tendering/negotiations or that could reasonably be seen as influencing a decision.

4.3 Fair Dealing with Suppliers, Customers & Banks

- Treat all external parties fairly and consistently; apply Delegation of Authority (DOA) and documented criteria.
- Vendor bank detail changes must follow independent verification (call-back to a registered number; no reliance on email alone).

- Never share confidential bid information or pricing strategies.

4.4 Financial Integrity & Records

- Record and report information accurately, completely, and on time.
- No undisclosed liabilities, side arrangements, or off-book accounts.
- Never backdate documents or create misleading entries to meet targets.

4.5 Confidentiality & Privacy (Finance-specific)

- Handle payroll, personal, and bank data strictly on a **need-to-know** basis.
- Use designated secure channels; avoid personal emails/cloud for company data.
- Follow approved payslip delivery methods and statutory privacy requirements.
- Discuss sensitive matters only in appropriate settings; avoid public or open-plan disclosure.

4.6 Use of Company Assets & Systems

- Use systems, data, funds, cards, and equipment responsibly and for business purposes.
- Safeguard credentials and tokens; never share logins.
- Report suspected compromise immediately.

4.7 Communication & Public Statements

- Do not speak on behalf of the Company without authorization.
- Keep all communications professional; avoid disparaging colleagues, departments, or partners.
- Social media activity must not disclose confidential information or harm reputation.

4.8 Anti-Fraud, Anti-Bribery & Corruption

- Zero tolerance for fraud, bribery, kickbacks, facilitation payments, and embezzlement.
- Report any suspected wrongdoing immediately through approved channels; never ignore red flags.
- Cooperate fully and honestly with audits and investigations.

4.9 Health, Safety & Respectful Workplace

- Treat everyone with dignity; no harassment, bullying, or discrimination.
- Speak up if you witness unsafe or disrespectful behavior.

5) Decision Tests for Grey Areas

- **Rule Test:** Is it legal and consistent with our policies/DOA?
- **Transparency Test:** Would I be comfortable if this were disclosed to management or auditors?
- **Reputation Test:** Would this harm trust with colleagues, customers, suppliers, or the community?
- **Mirror Test:** Would I be proud to explain this to my family?
If any answer is “no” or “I’m not sure,” pause and seek guidance from the Finance Manager or Financial Controller.

6) Reporting Concerns (“Speak Up”) & Non-Retaliation

- Report concerns to your **Finance Manager, Financial Controller**, or file case in Aspen Incident Module.
- Reports may be made in good faith without fear of retaliation. Retaliation will result in disciplinary action.
- You may report anonymously where permitted; confidentiality will be protected to the extent possible.

7) Investigations & Disciplinary Action

- The Company will assess and, where appropriate, investigate concerns promptly and fairly.
 - Outcomes may include coaching, policy changes, process fixes, or disciplinary action up to termination and referral to authorities.
 - Intent, impact, cooperation, and past conduct will be considered.
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8) Roles & Responsibilities

- **All Finance Staff:** Read, understand, comply with this Code; complete annual training and declaration.
 - **Finance Manager:** Ensure awareness, training completion, and maintenance of registers (Gifts, Conflicts).
 - **Financial Controller:** Owns this Code, approves exceptions, ensures resources to uphold standards, and reports to Top Management.
 - **Internal Audit/Compliance:** Provides independent assurance and escalates systemic issues.
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9) Training, Awareness & Acknowledgment (ISO 7.2-7.4)

- New joiners complete training within **30 days**; annual refresher required for all staff.
 - Staff sign the **Annual Ethics Declaration (FIN-FRM-ETH-DECL)** confirming understanding, conflict disclosures, and commitment to the Code.
 - Key changes are communicated with acknowledgment tracking.
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10) Documented Information & Records (ISO 7.5)

- Maintain the following registers/forms in the controlled repository:
 - **FIN-REG-GIFT** Gifts & Hospitality Register
 - **FIN-REG-COI** Conflicts of Interest Register
 - **FIN-FRM-ETH-DECL** Annual Ethics Declaration
 - **FIN-MEM-ETH-EXC** Ethics Exception/Approval Memo
 - Retain records for **≥ 7 years** (or longer where law/contract requires).
 - Uncontrolled copies (email/print) must be marked **UNCONTROLLED**.
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11) Exceptions

- Any exception to this Code requires a written request explaining the rationale, risks, controls, and duration.
 - Exceptions must be approved by the **Financial Controller** and reported in the next Management Review.
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12) Related Policies & References

- Finance Department Policy (ISO-aligned) — POL-FIN-001
 - Finance SOP (ISO-aligned) — SOP-FIN-001
 - Delegation of Authority (DOA) — FIN-MEM-DOA
 - Information Security & Data Privacy Policy
 - Whistleblowing/Speak-Up Policy
 - PNG laws and applicable regulations (tax, employment, corporations, privacy)
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13) Practical Scenarios (Illustrative)

1. **Vendor hospitality during tender:** Politely decline; disclose the offer; record in FIN-REG-GIFT if received unintentionally.
2. **Relative employed by a supplier:** Disclose immediately; do not participate in selection, contracting, or payment decisions.

3. **Pressure to book revenue early:** Refuse; escalate to Finance Manager; document the correct treatment.
 4. **Request to email paylips to personal address:** Follow the approved delivery method; protect personal data; offer alternatives per policy.
 5. **Bank detail change by email:** Verify independently via a registered phone number; document the call-back.
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14) Acknowledgment

I acknowledge that I have read and understood the Finance Department Code of Ethics & Conduct. I agree to comply with its provisions and to seek guidance when unsure. I understand that violations may result in disciplinary action.

Name: _____

Position: _____

Signature: _____

Date: _____
