



LABOUR LAWS COMPLIANCE POLICY

May 2026



1.0 Purpose

This policy sets out Akuland Group's commitment to comply with all applicable Nigerian labour laws and regulations. It ensures fair, safe, and lawful employment practices across all Company operations and protects the rights and welfare of all personnel.

2.0 Scope

This policy applies to all directors, employees, contract staff, interns, agents, and third-party personnel engaged by Akuland Group and its affiliated entities in Nigeria.

3.0 Policy Statement

Akuland Group is committed to upholding the principles of the Nigerian Constitution, Labour Act Cap L1 LFN 2004, Employee Compensation Act 2010, Pension Reform Act 2014, Factories Act, Trade Unions Act, and other relevant statutes. The Company does not tolerate forced labour, child labour, discrimination, or harassment in any form.

4.0 Employment Terms and Records

1. Every employee shall receive a written contract of employment within 3 months of engagement, stating job title, duties, remuneration, working hours, leave entitlements, notice period, and termination terms per Section 7 of the Labour Act.
2. Personnel records shall be maintained confidentially and updated regularly by the Human Resources Department.
3. No employee shall be required to work without a valid contract or written terms of engagement.

5.0 Working Hours, Overtime and Rest

1. Standard working hours shall not exceed 40 hours per week or 8 hours per day.
2. Overtime is voluntary, requires prior approval, and shall be compensated at 1.5 times the normal rate for weekdays and 2 times for Sundays and public holidays.
3. All employees are entitled to at least one rest day in every period of 7 days.

6.0 Wages and Statutory Deductions

1. Wages shall be paid no later than the last working day of each month.
2. Deductions shall only be made for statutory obligations: PAYE, Pension, National Housing Fund, and authorized union dues.



3. Remuneration shall meet or exceed the National Minimum Wage Act 2019 and subsequent amendments.
4. The Company complies with the Pension Reform Act 2014 through remittance of 8% employee and 10% employer contributions to approved Pension Fund Administrators.

7.0 Leave Entitlements and Public Holidays

1. **Annual Leave:** Minimum 6 working days per year for employees with 12 months of continuous service. Senior grades may receive additional days per contract.
2. **Sick Leave:** Up to 12 working days per year with a valid medical certificate, paid at full salary.
3. **Maternity Leave:** 12 weeks of paid leave for female employees, with 6 weeks pre-delivery and 6 weeks post-delivery.
4. **Paternity Leave:** 14 days of paid leave for eligible male employees, to be taken within 3 months of childbirth.
5. **Public Holidays:** All days gazetted as public holidays by the Federal Government shall be observed with pay.

8.0 Health, Safety and Welfare

1. The Company shall comply with the Factories Act, Employee Compensation Act 2010, and all DPR/OSHA guidelines applicable to the oil and gas sector.
2. Personal Protective Equipment, safety training, and medical facilities shall be provided at all operational sites at no cost to employees.
3. All work-related incidents must be reported and investigated promptly.
4. All employees are covered under the Nigeria Social Insurance Trust Fund NSITF for occupational injury, disability, and death.

9.0 Non-Discrimination, Equal Opportunity and Harassment

1. Recruitment, promotion, training, and remuneration shall be based on merit, qualification, and experience.
2. The Company prohibits discrimination on grounds of gender, ethnicity, religion, disability, marital status, age, or political affiliation.



3. Sexual harassment, bullying, and victimization are prohibited and constitute gross misconduct.
4. Employees may raise concerns without fear of retaliation through the whistleblowing mechanism in Section 12.0.

10.0 Discipline and Termination

1. Disciplinary procedures shall follow the principles of natural justice: investigation, fair hearing, right to representation, and right to appeal.
2. Notice periods or payment in place of notice shall apply as stipulated in the employment contract and the Labour Act Section 11.
3. Unfair dismissal claims shall be addressed in accordance with the Trade Disputes Act and applicable regulations.
4. Summary dismissal applies only in cases of gross misconduct.

11.0 Freedom of Association and Collective Bargaining

1. Employees have the right to join and participate in trade unions registered under the Trade Unions Act.
2. The Company shall engage in good faith with recognized unions on matters of wages, working conditions, and welfare.

12.0 Prohibition of Child Labour and Forced Labour

1. The Company shall not employ persons under 18 years in hazardous work.
2. The minimum age of employment for non-hazardous roles is 16 years.
3. All work shall be voluntary. Forced, bonded, compulsory, or trafficked labour is strictly prohibited

13.0 Training and Development

1. The Company shall provide job-relevant training to enhance competence, safety, and career progression.
2. Training records shall be maintained by Human Resources.
3. Employees are expected to participate in mandatory training programs.



14.0 Responsibilities

1. **Board and Management:** Ensure adequate resources and oversight for policy implementation.
2. **Human Resources Department:** Own the policy, conduct compliance audits, maintain records, and provide guidance.
3. **Line Managers:** Ensure compliance within their teams and address concerns promptly.
4. **Employees and Contractors:** Comply with this policy and report violations through approved channels.

15.0 Reporting and Non-Retaliation

Any breach of this policy or Nigerian labour law should be reported through the confidential whistleblowing channels managed by Olyce Consulting Limited. Reports made in good faith are protected from retaliation per Section 4.0 of the Company's Whistleblowing Policy.

16.0 Non-Compliance

Breaches of this policy shall be treated as misconduct. Disciplinary action may include written warning, suspension, termination, and referral for civil or criminal action where appropriate.

17.0 Review

This policy shall be reviewed every 2 years, or earlier if there are changes to Nigerian labour legislation, regulatory requirements, or Company operations. The review shall be approved by the Board of Directors.

Appendix A: Quick Reference – Employee Entitlements

Entitlement	Eligibility	Benefit
Working Hours	All employees	40 hrs/week, 8 hrs/day, 1 rest day/7 days
Overtime Pay	All employees	1.5x weekdays, 2x Sundays/public holidays
Annual Leave	≥12 months service	Min. 6 working days/year



Sick Leave	All employees	Up to 12 days/year with medical cert
Maternity Leave	Female employees	12 weeks paid
Paternity Leave	Male employees	14 days paid
Pension	All employees	8% employee, 10% employer
NSITF Coverage	All employees	Work injury/disability/death cover