



United Nations Global Compact

COMMUNICATION ON PROGRESS QUESTIONNAIRE: THE HIGHER EDUCATION LOANS BOARD

Time period covered by the Communication on Progress [CoP]: **March 2022 - March 2023**

To our Stakeholders,

I am pleased to confirm that the **Higher Education Loans Board** reaffirms its support of the Ten Principles of the United Nations Global Compact in the areas of Human Rights, Labour, Environment, and Anti-Corruption. In this annual Communication on Progress we disclose our continuous efforts to integrate the Ten Principles into our business strategy, culture, and daily operations, and contribute to United Nations goals, particularly in the Sustainable Development Goals.

Sincerely yours,

FCPA Charles Ringera,

Chief Executive Officer,

Higher Education Loans Board

Policies and Responsibilities

G1. Does the board/highest governance body or most senior executive of the company:

Linked to: GRI Disclosures 2-12, 2-14, 2-22 (2021)

(Select all that apply)

- Issue an annual statement about the relevance of sustainable development to the company.
- Issue an annual statement that addresses impacts on both people and the environment.
- Issue an annual statement highlighting a zero tolerance for corruption.
- Sign off on organizational sustainability targets.
- Supervise Environmental, Social, and Governance reporting.
- Regularly review potential risks related to the business model.

None of the above

Please provide additional information: **The HELB's financial reports can be accessed through this link.**

<https://www.helb.co.ke/resources-downloads/annual-financial-reports/>

G2. Does the company have a publicly stated commitment regarding the following sustainability topics?

Linked to: GRI Disclosure 2-23 (2021)

(Matrix – Select one answer option per line)

	No, this is not a current priority	No, but we plan to have a commitment within 2 years	Yes, and the commitment is focused on our own operations	Yes, and the commitment includes our own operations and suppliers	Yes, and the commitment includes our own operations and the value chain (including suppliers, consumers, communities, other business relationships)
Human Rights			✓		
Labour Rights/Decent work			✓		
Environment			✓		
Anti-Corruption				✓	

Please provide a link, upload the document, and/or provide additional information:

Our HELB Agenda, page 34 chapter 3, 3.1, No. 3. & Page 39, human rights as enshrined in the Kenya constitution.

G3. Does the company have a code of conduct in place regarding each of the following sustainability topics?

Linked to: NASDAQ G6.1; GRI Disclosure 2-23 (2021)

(Matrix – Select one answer option per line)

	No, this is not a current priority	No, but we plan to have a commitment within 2 years	Yes, focused on employee conduct	Yes, focused on employees and suppliers	Yes, and the commitment includes our own operations and the value chain (including suppliers, consumers, communities, other business relationships)
Human Rights			✓		
Labour Rights/Decent			✓		
Work			✓		
Environment			✓		
Anti-Corruption				✓	

Please provide additional information: **There are existing provisions in the HELB Code of Conduct and ethics, HELB Agenda 2019-2023 and Sustainability & anticorruption policy. Further, tenderers and suppliers to HELB sign a self-declaration on non-engagement in corruption.**

G4. Has the company appointed an individual or group responsible for each of the following sustainability topics?

Linked to: GRI Disclosure 2-13 (2021)

(Matrix – Select one answer option per line)

	No one is specifically responsible for this topic	Yes, with limited influence on outcomes (e.g., limited access to internal information, limited decision-making authority)	Yes, with moderate influence on outcomes (e.g., has access to relevant information, reports to senior manager)	Yes, with direct influence of some outcomes (e.g., has access to relevant information, includes one or more senior manager with decision making. rights)	Yes, with direct influence at the highest levels of the organization (e.g., has access to relevant information, includes most. senior members of organization)
Human Rights			✓		
Labour Rights/Decent				✓	
Work				✓	
Environment				✓	
Anti-Corruption				✓	

Please provide additional information: **The following committees have been constituted to deal with the sustainability topics; Gender Mainstreaming, Disability Mainstreaming, Integrity and Assurance, Sustainability, Alcohol & Drug Abuse, Corruption Prevention, Guidance & Counselling Committees.**

G5. Does the company have a formal structure(s) (such as a cross-functional committee) to address each of the following sustainability topics?

Linked to: GRI Disclosures 2-9, 2-13 (2021)

(Matrix – Select one answer option per line)

	No formal structure	Yes, and with limited influence on outcomes (e.g., limited access to internal information necessary to understand risks, poor representation from relevant departments or functions)	Yes, with moderate influence on outcomes (e.g., it includes representatives of some functions, departments, or business units most relevant for addressing the risks concerned, has access to relevant information, reports to senior manager)	Yes, with direct influence on some outcomes (e.g., it includes representatives of functions, departments, or business units most relevant for addressing the risks concerned, has access to relevant information, it involves one or more members of senior management)	Yes, and with direct influence at the highest level of the organization (e.g., full access to relevant information, it involves members at highest level of organization)
Human Rights				✓	
Labour Rights/Decent work				✓	
Environment				✓	
Anti-Corruption					✓

Please provide additional information: **The following committees have been put in place to address the above topics; with a member of the Senior Management heading each; Disability mainstreaming, Disciplinary, Sustainability, Integrity & Assurance, Corruption Prevention Committee.**

Prevention

G6. Does the company have a process or processes to assess risk?

Linked to: GRI Disclosure 205-1 (2016)

(Matrix – Select one answer option per line)

Risk Category:	No, this is not a current priority	No, but we plan to within the next two years	Yes, related to our own operations	Yes, related to our own operations and suppliers. [Prompts G6.1]	Yes, related to our own operations and the value chain (including suppliers, consumers, communities, other business relationships) [Prompts G6.1]
Human rights risks			✓		
Labour rights risks			✓		
Environmental risks	✓				
Corruption risks			✓		

Please provide additional information: Processes to address;

Human rights & Labor risks are addressed by the HR Policy and Departmental Risk Registers. HELB activities do not heavily impact on the environment. However, environmental matters are addressed under Corporate Social Investment under the Corporate Communications department and the Sustainability Committee.

G6.1 During the assessment of risk, has your company reviewed those suppliers and/or other business relationships where the risk related to human rights, labour, environment and/or anti-corruption may be particularly severe?

(Matrix – Select one answer option per line)

Risk Category:	No	Yes
Human rights risks	✓	
Labour rights risks	✓	
Environmental risks	✓	
Corruption risks	✓	

Please provide additional information: **During engagement of external funders HELB conducts due diligence on prospective funders is carried out to ensure no proceeds of corruption or money laundering are channeled through the organization. Risk assessment is also carried out on all new products including those involving external partners.**

G7. Does the company have a due diligence process through which it identifies, prevents, mitigates, and accounts for actual and potential negative impacts on sustainability topics?

Linked to: *GRI Disclosures 2-12, 2-23-a-ii, 3-1, 3-3-d (2021)*

(Matrix – Select one answer option per line)

Risk Category:	No, this is not a current priority	No, but we plan to within the next two years	Yes, related to our own operations	Yes, related to our own operations and suppliers. [Prompts G6.1]	Yes, related to our own operations and the value chain (including suppliers, consumers, communities, other business relationships) [Prompts G6.1]
Human rights risks			✓		
Labour rights risks			✓		
Environmental risks	✓				
Corruption risks			✓		

Please provide additional information: **The HELB Strategic Plan 2019-2023 Page 94 (employee feedback survey); HELB conducts a quarterly CEO's round table where staff provide feedback on pain points and feedback relating to employees' welfare and rights.**

G7.1 During the due diligence process, has your company reviewed those suppliers and/or other business relationships where the risk of Adverse impacts on human rights, labor, environment and/or anti-corruption may be particularly severe?

Linked to: GRI Disclosures 2-23-e, 3-1 (2021)

(Matrix – Select one answer option per line)

Risk Category:	No	Yes
Human rights risks	✓	
Labour rights risks		✓
Environmental risks	✓	
Corruption risks		✓

Please provide additional information: **Suppliers are asked to provide compliance documents and recommendation letters, and these are used to assess risks such as corruption risks. For security companies, HELB conducts due diligence to ensure employees are paid a minimum wage according to Kenya labor laws.**

Concerns and Grievance Mechanisms

G8. Are there any processes through which members of the company’s workforce can raise concerns about the company’s conduct related to human rights, labor rights, environment, or anti-corruption?

Linked to: Reporting Guidance on the 10th Principle Against Anti-corruption – B3; GRI Disclosure 2-26 (2021)

(Radial – Select One)

- No, this is not a current priority.
- No, but we plan to within two years.
- Yes, we have an informal process (e.g., through supervisors, others) [Prompts G8.1]
- Yes, we have a formal process [Prompts G8.1]

Please provide additional information: **HELB has instituted the following processes;**

- **Disciplinary processes for human and labor rights**
- **CEO’s roundtable and employees feedback mechanisms**
- **An autonomous whistle blower portal**
- **Consultative and stakeholders’ forums**

If respondent answers either of the 'Yes' options in G8, the below question will be displayed.

G8.1. Please provide additional detail regarding the process(es) the company has through which members of the company's workforce can raise concerns about the company's conduct.

Linked to: GRI Disclosure 2-26 (2021)

(Matrix – Select one answer option per line)

	No	Yes
Is the process communicated to all employees/workers in local languages		✓
Is the process available to non-employees (e.g., suppliers, consumers, communities, and other business relationships)		✓
Is the process confidential (e.g., whistleblowing process)		✓
Are there processes in place to avoid retaliation		✓
Can concerns be raised about suppliers or other business relationships (e.g., clients, partners, etc.)		✓
Other (Please provide additional information) [If yes, makes text box mandatory]		

Please provide additional information: **An autonomous whistle blower portal is provided to non-employees on the HELB website (www.helb.co.ke). There are also suggestion boxes at HELB offices to allow for manual feedback.**

Lessons

G9. How does the company capture lessons regarding each of the following sustainability topics?

Linked to: GRI Disclosure 3-3-e (2021)

(Matrix – Select one answer option per line)

Please select the highest level of engagement. Options progress from left to right.

	No lessons are regularly captured	Conducts root cause analyses/investigation of incidents	Conducts root cause analyses/investigation and changes organizational policies, processes, and practices accordingly	Systematically conducts root cause analyses/investigation and leverages learnings to influence both internal and external affairs
Human Rights		✓		
Labour Rights/Decent Work			✓	
Environment			✓	
Anti-Corruption				✓

Please provide additional information:

- **On Environment, HELB has a sustainability committee, policy, and initiated tree planting activities have been done jointly with schools and corporate bodies.**
- **On Anti-corruption, HELB has Anti-corruption policies, addressed by the Corruption Prevention Committee.**

Executive Pay

G10. Is executive pay linked to performance on one or more of the following sustainability topics?

Linked to: CDP W6.4 2022, CDP F4.3a 2022, CDP C1.3a (2022); Nasdaq G3 2335; GRI Disclosure 2-19 (2021)

(Matrix – Select one answer option per line)

	No, and we have no intention to change for this is not a current priority	No, but we plan to within two years	Yes
Human Rights	✓		
Labour Rights/Decent Work	✓		
Environment	✓		
Anti-Corruption			✓

Please provide additional information: **The organization’s balanced score card has a rating for zero breaches to the anti-corruption and corporate social investment.**

Board Composition

G11. Percentage of individuals within the company’s board/highest governance body by:

Linked to: ISAR D.1.2., ISAR D.1.3.; GRI Disclosures 2-9 (2021), 405-1 (2016)

(Matrix – Percentage & Commentary for each line)

	Number	Not applicable
Total number of board members (#)	11	
Male (%)	7 (64%)	
Female (%)	4 (36%)	
Non-binary (%)		✓
Under 30 years old (%)	0	
30-50 years old (%)	2 (18%)	
Above 50 years old (%)	9 (82%)	
From minority or vulnerable groups (%)	2 (18%)	
Executive (%)	1 (9%)	
Independent (%)	2 (18%)	

Please provide additional information: **The CEO is the only executive member of the Board.**

G12. Do you produce sustainability reporting according to:

Linked to: Nasdaq G9.1

(Select all that apply)

- National/local regulation on sustainability
- Security exchange regulations
- Non-Financial Reporting Directive of the European Union (NFRD)/Corporate Sustainability Reporting Directive (CSRD)
- Global Reporting Initiative (GRI)
- Sustainability Accounting Standards Board (SASB, now consolidated into the IFRS Foundation)
- International Integrated Reporting Council (IIRC, now consolidated into the IFRS Foundation)
- Climate Disclosure Standards Board (CDSB, now consolidated into the IFRS Foundation)
- Task Force on Climate-related Financial Disclosures (TCFD)

Other voluntary frameworks (Please specify in text box) [Makes text box mandatory]

No sustainability reporting according to any frameworks nor regulations outside of this Communication on Progress

Please provide additional information: **HELB uses International Public Sector Accounting Standards (IPSAS) Accrual basis; which makes provision for Environmental, Social and Governance (ESG) reporting and complies with the Public Finance Management (PFM) Act 2012 and the Constitution of Kenya.**

Data Assurance

G13. Is the information disclosed in this questionnaire assured by a third-party?

Linked to: CDP C10.1 2022; GRI Disclosure 2-5 (2021)

(Select all that apply)

- No assurance for any metrics
- Limited assurance for minority of metrics (e.g., GHG emissions only)
- Limited assurance for majority of metrics
- Reasonable assurance for minority of metrics
- Reasonable assurance for majority of metrics

Other (Please provide additional information) [Makes text box mandatory]

Please provide additional information: **Majority of the metrics are captured in the HELB annual audited financial reports.**

HUMAN RIGHTS

Materiality

HR1. Which of the following has the company identified as material human rights topics connected with its operations and/or value chain, whether based on their salience (e.g., the most severe potential negative impacts on people) or another basis?

Linked to: GRI Disclosure 3-2 (2021)

(Select all that apply)

- Freedom of association and the effective recognition of the right to collective bargaining
- Child labour
- Forced labour.
- Non-discrimination in respect of employment and occupation
- Safe and healthy working environment
- Working conditions (wages, working hours) [Prompts additional line 'Working conditions (wages, working hours)' in Questions L1, L2, L3, L4, L5, L12]
- Freedom of expression [Prompts additional line 'Freedom of expression' in Questions HR2–HR7]
- Access to water and sanitation [Prompts additional line 'Access to water and sanitation' in Questions HR2–HR7]
- Digital security/privacy [Prompts additional line 'Digital security/privacy' in Questions HR2–HR7]
- Gender equality and women's rights [Prompts additional line 'Gender equality and women's rights' in Questions HR2–HR7]
- Rights of indigenous peoples [Prompts additional line 'Rights of indigenous peoples' in Questions HR2–HR7]
- Rights of refugees and migrants [Prompts additional line 'Rights of refugees and migrants' in Questions HR2–HR7]

Other _____

Please provide additional information: **These are addressed in the HELB Human Resource Policy, External Job advertisements and Gender Mainstreaming Policy**

Note: Labour rights topics (Freedom of association and the effective recognition of the right to collective bargaining, child labour, forced labour, non-discrimination in respect of employment and occupation, and a safe and healthy working environment) are a subset of human rights and for completeness, were included in this question. Regardless of these labour topics being selected as material in this question or not, all companies will be asked to provide additional details about these labour rights topics in the next section (L.1 and following). For the other human rights topics selected as material in this question, seven additional questions will be asked in the following section.

Commitment

HR2. Does the company have a policy commitment in relation to the following human rights topics? Matrix will be populated only for the human rights topics selected in HR1. Linked to: GRI Disclosures 2-23-a-iv, 2-23-b, 3-3-c (2021)

(Matrix – Select one answer option per line)

Human Rights Topics:	No, and we have no plans to develop a policy	No, but we plan to within the next two years	Yes, included within a broader policy or as a stand-alone policy. [Prompts HR 2.1]	If yes, year policy last reviewed (YYYY)
Freedom of expression			✓	
Access to water and sanitation			✓	
Digital security/privacy			✓	
Gender equality and women's rights			✓	
Rights of indigenous peoples	✓			
Rights of refugees and migrants	✓			

Please provide a link, upload the document, and/or provide additional information: **These are addressed in the HELB Occupational Safety and Health (OSH) policy, Information Security Management System (ISMS) Policy, Human Resource Policy and Gender Policy.**

If respondent answers 'Yes' in HR2, the below question will be displayed for each relevant topic.

HR2.1. For each human rights policy commitment, is it:

Linked to: GRI Disclosures 2-23-c, 2-23-d, 2-23-e (2021)

(Matrix – Select all that apply for each line)

Human Rights Topics:	Aligned with international human rights standards	Publicly available	Approved at most senior level of the company	Applied to the company's own operations	Applied to the company's own operations and suppliers	Applied to the company's own operations and the value chain (including suppliers, consumers, communities, other business relationships)	Developed involving human rights expertise from inside and outside the company	Other (Please provide additional information) [Makes text box mandatory]
Freedom of expression				✓				
Access to water and sanitation				✓				
Digital security/privacy				✓				
Gender equality and women's rights				✓				
Rights of indigenous peoples								N/A
Rights of refugees and migrants								N/A

Please provide additional information: **These are addressed in the HELB Human Resource (HR) Policy, Information Communication Technology (ICT) Policy, Data Protection Policy, HELB's Non-Disclosure Agreements and Gender and Diversity Policy.** HELB being a Kenyan based organization does not have any application for indigenous people, refugees and migrants.

Prevention

HR3. In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights topics? Matrix will be populated only for the human rights topics selected in HR1.

Linked to: GRI Disclosures 3-1-b, 3-3-f (2021)

(Matrix – Select one answer option per line)

Please select the company's highest level of engagement. Options progress from left to right.

Human Rights Topics:	No engagement on this topic	To better understand The risks/impacts in question	To discuss potential ways to prevent or mitigate the risks/ impacts in question	To agree on a way to prevent/mitigate the risks/impacts in question	To assess progress in preventing/mitigating the risks/impacts in question	To collaborate in the prevention/mitigation of the risks/impacts in question
Freedom of expression	✓					
Access to water and sanitation	✓					
Digital security/privacy					✓	
Gender equality and women's rights					✓	
Rights of indigenous peoples	✓					
Rights of refugees and migrants	✓					

Please provide additional information: _____

HR4. What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights topic?

Matrix will be populated only for the human rights issues selected in HR1.

Linked to: GRI Disclosure 3-3-d (2021)

(Matrix – Select all that apply for each line)

Human Rights Topics:	Provided internal training/capacity building for the direct workforce	Built capacity among relevant business relationships (e.g., suppliers, consumers, communities)	Conducted an audit process and/or corrective action plan	Collective Action with peers or other stakeholders to address the issue	Collaborated with governmental or regulatory bodies	Other (Please provide additional information) [Makes text box]	No action within reporting period
Freedom of expression							✓
Access to water and sanitation							✓
Digital security/privacy	✓		✓		✓		
Gender equality and women's rights	✓				✓		
Rights of indigenous peoples							✓
Rights of refugees and migrants							✓

Please provide additional information: _____

HR5. Who receives training for the following human rights topics? Matrix will be populated only for the human rights topics selected in HR1.

Linked to: GRI Disclosure 3-3-d (2021)

(Matrix – Select all that apply for each line)

Human Rights Topics:	No training provided	Select employees	All employees	Contractors	Direct suppliers of the organization	Indirect suppliers of the organization	Other – such as partners, clients, etc.
Freedom of expression	✓						
Access to water and sanitation	✓						
Digital security/privacy		✓	✓				
Gender equality and women's rights		✓	✓				
Rights of indigenous peoples	✓						
Rights of refugees and migrants	✓						

Please provide additional information: **These trainings are offered to all employees and to the ISMS and Gender Mainstreaming Committee members.**

HR6. How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights topics?

Matrix will be populated only for the human rights issues selected in HR1.

Linked to: GRI Disclosure 3-3-e (2021)

(Matrix – Select one answer option per line)

Please select the company’s highest level of engagement. Options progress from left to right.

Human Rights Topics:	No monitoring of progress	Review topics on ad hoc basis	Set annual targets/goals, track progress over time (internal programmes only)	Set annual targets/goals, track progress over time (internal and external programmes)	Other (Please provide additional information) [Makes text box mandatory]
Freedom of expression	✓				
Access to water and sanitation	✓				
Digital security/privacy			✓		
Gender equality and women’s rights			✓		
Rights of indigenous peoples	✓				
Rights of refugees and migrants	✓				

Please provide additional information: **These are addressed through Employees awareness sessions, top management briefing, implementors and process owners training.**

Response

HR7. During the reporting period, has the company been involved in providing or enabling remedy if it has caused or contributed to adverse impact associated with the following human rights topic(s)? Matrix will be populated only for the human rights topics selected in HR1.

Linked to: GRI Disclosure 3-3-d-ii (2021)

(Matrix – Select one answer option per line)

Human Rights Topics:	No remedy provided/enabled	Yes, remedy provided/enabled	No adverse impact identified or caused	Choose to not disclose
Freedom of expression			✓	
Access to water and sanitation			✓	
Digital security/privacy			✓	
Gender equality and women’s rights			✓	
Rights of indigenous peoples			✓	
Rights of refugees and migrants			✓	

Please provide additional information:

HR8. Briefly describe additional relevant practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including goals set and any challenges faced, and actions taken towards prevention and/or remediation.

Linked to: GRI Disclosures 3-3-c and 3-3-d (2021)

Sub-Indicators	Completion Date
Implement workplace gender policy	6/30/2023
Implement workplace Gender Based Violence policy	6/30/2023
Implement relevant laws on prevention and response to Gender Based Violence	6/30/2023
Submit quarterly report using the prescribed format to state Department for Gender with copy to the National Gender and Equality Commission	6/30/2023

LABOUR

Commitment

L1. Does the company have a policy commitment in relation to the following labour rights principles? For the user, the “**Working conditions (wages, working hours)**” option would be visible only if selected in HR1.

Linked to: GRI Disclosure 3-3-c (2021) for topics GRI 407 (2016), GRI 409 (2016), GRI 408 (2016), GRI 406 (2016), GRI 403 (2018)

(Matrix – Select one answer option per line)

Labour Topics:	No, and we have no plans to develop a policy	No, but we plan to within the next two years	Yes, included within a broader policy or as a stand-alone policy [Prompts L1.1; L1.2 (first labour topic only)]	Not applicable (Please provide additional information) [Makes text box mandatory]	If yes, year policy last reviewed (YYYY)
Freedom of association and the effective recognition of the right to collective bargaining	✓				
Forced labour	✓				
Child labour	✓				
Non-discrimination in respect of employment and occupation			✓		
Safe and healthy working environment			✓		
Working conditions (wages, working hours)			✓		

If respondent answers ‘Yes’ in L1, the below question will be displayed for each relevant topic.

L1.1. For each labour rights policy commitment, is it:

Linked to: ILO C155 - Occupational Safety and Health Convention 1981 (No. 155); GRI Disclosures 2-23-c, 2-23-d, 2-23-e (2021)

(Matrix – Select all that apply for each line)

Labour Topics:	Aligned with international labour standards	Publicly available	Approved at most senior level of the company	Applied to the company's own operations	Applied to the company's own operations and the value chain (including suppliers, consumers, communities, other business relationships)	Developed in consultation with workers and their representatives	Developed involving labour rights expertise from inside and outside the company	Other (Please provide additional information) [Makes text box mandatory]
Freedom of association and the effective recognition of the right to collective bargaining								
Forced labour								
Child labour								
Non-discrimination in respect of employment and occupation	✓		✓	✓		✓		
Safe and healthy working environment	✓		✓	✓		✓	✓	
Working conditions (wages, working hours)	✓		✓	✓		✓		

Please provide additional information: **These are addressed by the Human Resource Policy, OSHA Policy, Existence of Disability Mainstreaming Policy.**

If respondent answers, 'Yes' in L1 regarding 'Freedom of association and the effective recognition of the right to collective bargaining,' the below question will be displayed.

L1.2. Does the existing company’s policy on freedom of association and collective bargaining:

Linked to: ILO, Freedom of Association and Protection of the Right to Organise Convention, 1948 (No. 87); GRI Disclosure 2-30 (2021)

(Matrix – Select all that apply for each line)

Labour Topics:	No, and we don’t have plans to include it in a policy	No, but we plan to include it in a policy within the next two years	Yes, included in the relevant policy	Not applicable (Please provide additional information)
Reference the respect for the right of all workers to form and join a trade union of their choice without fear of intimidation or reprisal and protect workers against acts of antiunion discrimination.	✓	✓	✓	✓
Prohibit any acts of interference in trade unions.	✓	✓	✓	✓
Facilitate the collective bargaining with the trade union representatives.				✓
Provide trade union representatives with information required for meaningful bargaining in the context of bonafide negotiations.				✓
Reference the respect for the right of workers to submit grievances without suffering.				✓

Please provide additional information: _____

Prevention

L2. In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following labour rights topics? For the user, the “Working conditions (wages, working hours)” option would be visible only if selected in HR1.

Linked to: GRI Disclosures 3-1-b and 3-3-f (2021) for topics GRI 407 (2016), GRI 409 (2016), GRI 408 (2016), GRI 406 (2016), GRI 403 (2018)

(Matrix – Select one answer option per line)

Please select the company’s highest level of engagement. Options progress from left to right.

Labour Topics:	No engagement on this topic	To better understand the risks/impacts in question	To discuss potential ways to prevent or mitigate the risks/ impacts in question	To agree on a way to prevent/mitigate the risks/impacts in question	To assess progress in preventing/ mitigating the risks/ impacts in question	To collaborate in the prevention/ mitigation of the risks/ impacts in question	Other (Please provide additional information) [Makes text box mandatory]
Freedom of association and the effective recognition of the right to collective bargaining							
Forced labour							
Child labour							
Non-discrimination in respect of employment and occupation					✓		
Safe and healthy working environment					✓		
Working conditions (wages, working hours)						✓	

Please provide additional information:

L3. What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this labour rights topic?

For the user, the “Working conditions (wages, working hours)” option would be visible only if selected in HR1.

Linked to: GRI Disclosure 3-3-d (2021) for topics GRI 407 (2016), GRI 409 (2016), GRI 408 (2016), GRI 406 (2016), GRI 403 (2018)

(Matrix – Select all that apply for each line)

Labour Topics:	Provided internal training/capacity building for the direct workforce	Built capacity among relevant business relationships (e.g., suppliers, consumers, communities)	Conducted an audit process and/or corrective action plan	Collective Action with peers or other stakeholders, in particular workers’ organizations, to address the issue	Collaborated with governmental or regulatory bodies	Other(Please provide additional information) [Makes text box mandatory]	No action within reporting period
Freedom of association and the effective recognition of the right to collective bargaining							✓
Forced labour							✓
Child labour							✓
Non-discrimination in respect of employment and occupation	✓	✓	✓				
Safe and healthy working environment	✓	✓	✓				
Working conditions (wages, working hours)	✓	✓	✓				

Please provide additional information:

L4. Who receives training for the following labour rights topics? For the user, the “Working conditions (wages, working hours)” option would be visible only if selected in HR1.

Linked to: GRI Disclosure 3-3-d (2021) for topics GRI 407 (2016), GRI 409 (2016), GRI 408 (2016), GRI 406 (2016), GRI 403 (2018)

(Matrix – Select all that apply for each line)

Labour Topics:	No training provided	Select employees	All employees	Contractors	Direct suppliers of the organization	Indirect suppliers of the organization	Other – such as partners, clients, etc.
Freedom of association and the effective recognition of the right to collective bargaining							
Forced labour							
Child labour							
Non-discrimination in respect of employment and occupation		✓	✓		✓		
Safe and healthy working environment		✓	✓				
Working conditions (wages, working hours)		✓	✓				

Please provide additional information: _____

L5. How does the company assess progress in preventing/mitigating the risks/impacts associated with the following labour rights topics? For the user, the “Working conditions (wages, working hours)” option would be visible only if selected in HR1.

Linked to: GRI Disclosure 3-3-e (2021) for topics GRI 407 (2016), GRI 409 (2016), GRI 408 (2016), GRI 406 (2016), GRI 403 (2018)

(Matrix – Select one answer option per line)

Please select the company’s highest level of engagement. Options progress from left to right.

Labour Topics:	No monitoring of progress	Review topics on ad hoc basis	Set annual targets/goals, track progress over time (internal programmes only)	Set annual targets/goals, track progress over time (internal and external programmes)	Other (Please provide additional information) [Makes text box mandatory]
Freedom of association and the effective recognition of the right to collective bargaining	✓				
Forced labour	✓				
Child labour	✓				
Non-discrimination in respect of employment and occupation			✓		
Safe and healthy working environment			✓		
Working conditions (wages, working hours)			✓		

Please provide additional information:

Performance

L6. Do(es) the existing collective bargaining agreement(s) provide(s) more favourable rights than those provided in legislation, where appropriate?

(Select all that apply)

- No
- Yes, by providing more favourable conditions related to wages
- Yes, by providing more favourable conditions related to working hours
- Yes, by providing more favourable conditions related to health coverage and/or sick leave
- Yes, by providing additional rights not otherwise provided (Please provide additional information) [Makes text box mandatory]
- There is (are) no existing collective bargaining agreement(s)

Please provide additional information: **HELB does not have a Collective Bargaining Agreement in place. Salaries are as determined by the Salaries and Remuneration Commission.**

L7. In the course of the reporting period, what was the percentage of women in managerial positions? (%)

Linked to: ISAR C.1.1

(Matrix – Text Box with option for Unknown or N/A)

	Percent women (%)	Unknown
Managerial position	42%	

Please provide additional information: **5 Women in Senior Management position compared to 7 Men in the Senior management level.**

L8. What was the average ratio of the basic salary and remuneration of women to men (comparing jobs of equal value) during the reporting period?

Linked to: GRI Disclosure 405-2 (2016)

(Matrix – Text Box with option for Unknown or N/A)

	Frequency of injury	Unknown	Choose to not disclose [Makes text box mandatory]
Women/Men (%)			

Please provide additional information: **There is a salary structure that applies to all staff and is not based on Gender but on the Grade of an employee.**

L9. In the course of the reporting period, how frequently were workers injured (injuries per hour worked)?

Linked to: ISAR C.3.2; GRI Disclosure 403-9 (2018)

(Matrix – Text Box with option for Unknown or N/A)

	Frequency of injury	Unknown	Choose to not disclose [Makes text box mandatory]
Frequency of injury			

Please provide additional information: **There are no injuries reported during the reporting period.**

L10. In the course of the reporting period, what was the company's incident rate (injuries per worker)?

Linked to: ISAR C.3.2; GRI Disclosure 403-9 (2018)

(Matrix – Text Box with option for Unknown or N/A)

	Incident rate	Unknown	Choose to not disclose [Makes text box mandatory]
Incident rate			

Please provide additional information: **There were no injuries reported during the reporting period.**

Response and Reporting

L11. In the course of the reporting period, has the company been involved in providing or enabling remedy if it has caused or contributed to the adverse impact associated with the following labour rights topics. For the user, the "Working conditions (wages, working hours)" option would be visible only if selected in HR1.

Linked to: 'GRI Disclosure 3-3-d-ii (2021)' for topics GRI 407 (2016), GRI 409 (2016), GRI 408 (2016), GRI 406 (2016), GRI 403 (2018)

(Matrix – Select one answer option per line)

Labour Topics:	No remedy provided/enabled	Yes, remedy provided/enabled	No adverse impact identified or caused	Choose to not disclose [Makes text box mandatory]
Freedom of association and the effective recognition of the right to collective bargaining				
Forced labour				
Child labour				
Non-discrimination in respect of employment and occupation				
Safe and healthy working environment				
Working conditions (wages, working hours)				

Please provide additional information: **In the reporting period, HELB did not cause or contribute to the adverse impact associated with labour rights topics.**

L12. Briefly describe additional relevant practical actions the company has taken during the reporting period and/or plans to take to implement the labour principles, including goals set and any challenges faced, and actions taken towards prevention and/or remediation.

Linked to: GRI Disclosures 3-3-c and 3-3-d (2021) for topics GRI 407 (2016), GRI 409 (2016), GRI 408 (2016), GRI 406 (2016), GRI 403 (2018)

HELB has taken deliberate measures and anchored matters of the Employee involvement, these include;

- Insuring employees through insurance covers such as WIBA
- Taking up a staff medical cover
- Ensuring a safe working environment
- Providing a feedback mechanism from employees relating to working environment

Challenges faced include budgetary constraints, cultural differences, legal and regulatory limitations.

Actions taken to mitigate challenges encountered include; review of human resource instruments, sensitization of staff on occupational safety, health matters and improving the overall office ergonomics.

Commitment

E1. Does the company have a policy commitment on the following environmental topics?

Linked to: CDP C4.1 2022, CDP F6.1 2022, CDP W6.1 2022, GRI Disclosure 3-3-c (2021) for topics GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016)
(Matrix – Select one answer option per line)

Environment Topics:	No, and we have no plans to develop a policy	No, but we plan to within the next two years	Yes, included within a broader policy or as a stand-alone policy [Prompts E1.1]	Not applicable (Please provide additional information) [Makes text box mandatory]	Year policy was last updated (YYYY)
Climate change	✓				
Water	✓				
Oceans				N/A	
Forests/biodiversity/land use			✓		
Air pollution				N/A	
Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.				N/A	
Energy & resource use				N/A	

Please provide a link, upload the document, and/or provide additional information: **These are addressed within the sustainability Policy and Annual Report and Financial Statements.**

If respondent answers 'Yes' in E1, the below question will be displayed for each relevant topic.

E1.1. For each environmental policy commitment, is it:

Linked to: CDP C4.1 2022, CDP F6.1 2022, CDP W6.1 2022; GRI Disclosures 2-23-c, 2-23-d, 2-23-e (2021)

(Matrix – Select all that apply for each line)

Environment Topics:	Aligned with international environmental standards	Publicly available	Approved at most senior level of the company	Applied to the company's own operations	Applied to the company's own operations and the value chain (including suppliers, consumers, communities, other business relationships)	Developed involving environmental expertise from inside and outside the company	Other (Please provide additional information) [Makes text box mandatory]
Climate change							
Water							
Oceans							
Forests/biodiversity/land use	✓		✓	✓			
Air pollution							
Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.							
Energy & resource use							

Please provide additional information: **This is addressed in the HELB sustainability Policy and Annual Report and Financial Statements.**

Prevention

E2. In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental topics?

Linked to: GRI Disclosures 3-1-b and 3-3-f (2021) for topics GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016), and GRI Disclosure 201-2-a-iv (2016)

(Matrix – Select one answer option per line)

Please select the company's highest level of engagement. Options progress from left to right.

Environment Topics:	No engagement on this topic	To better understand the risks/impacts in question	To discuss potential ways to prevent/mitigate the risks/impacts in question	To agree on a way to prevent/mitigate the risks/impacts in question	To assess progress in preventing/mitigating the risks/impacts in question	To collaborate in the prevention/mitigation of the risks/impacts in question	Other (Please provide additional information) [Makes text box mandatory]
Climate change	✓						
Water	✓						
Oceans	✓						
Forests/biodiversity/land use						✓	
Air pollution	✓						
Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.	✓						
Energy & resource use	✓						

Please provide additional information:

E4. How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?

Linked to: GRI Disclosure 3-3-e (2021) for topics GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016), and GRI Disclosure 201-2-a-iv (2016)

(Matrix – Select one answer option per line)

Please select the company’s highest level of engagement. Options progress from left to right.

Environment Topics:	No monitoring of progress	Review topics on ad hoc basis	Set annual targets/goals, track progress over time (internal programmes only) [Prompts E4.1; E4.2]	Set annual targets/goals, track progress over time (internal and external programmes) [Prompts E4.1; E4.2]	Other (Please provide additional information) [Makes text box mandatory]
Climate change	✓				
Water	✓				
Oceans	✓				
Forests/biodiversity/land use			✓		
Air pollution	✓				
Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.)	✓				
Energy & resource use	✓				

Please provide additional information: _____

If respondent answers in E4 that they set annual targets, the below question will be displayed for each relevant topic.

E4.1. For each environmental topic for which the company sets timebound goals/targets, what kind of targets has the company set?

Linked to: CDP F6.1 2022; GRI Disclosure 3-3-e (2021) for topics GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016), and GRI Disclosure 201-2-a-iv (2016)

(Matrix – Text box for each line)

Description of targets (e.g., what is the target, absolute vs. intensity, externally verified, on track, etc.)

Climate change _____

Water _____

Oceans _____

Forests/biodiversity/land use: **2000 seedlings Annually**

Air pollution _____

Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.) _____

Energy & resource use _____

Please provide additional information: _____

If respondent answers in E4 that they set annual targets, the below question will be displayed for each relevant topic.

E4.2. For each environmental topic in which the company sets timebound goals/targets, how is progress against target/goal tracked?

Linked to: GRI Disclosure 3-3-e (2021) for topics GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016), and GRI Disclosure 201-2-a-iv (2016)

(Matrix – Select all that apply for each line)

Environment Topics:	Progress is reviewed against goals annually or more frequently	Progress is reported internally to the most senior level	Progress is reported externally	Other (Please provide additional information) [Makes text box mandatory]
Climate change				
Water				
Oceans				
Forests/biodiversity/land use	✓	✓	✓	
Air pollution				
Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.				
Energy & resource use				

Please provide additional information: _____

E5. In the course of the reporting period, has the company been involved in providing or enabling remedy for any impacts associated with the following environmental topic(s)?

Linked to: GRI Disclosure 3-3-d-ii (2021) for topics GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016), and GRI Disclosure 201-2-a-iv (2016)

(Matrix – Select one answer option per line)

Environment Topics:	Yes, remedy provided/enabled	No remedy provided/enabled	No adverse impact identified or caused	Choose to not disclose
Climate change			✓	
Water			✓	
Oceans			✓	
Forests/biodiversity/land use			✓	
Air pollution			✓	
Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.			✓	
Energy & resource use			✓	

Please provide additional information: _____

Climate Action

E6. What were the company's gross Scope 1 and Scope 2 greenhouse gas emissions for the reporting period?

Linked to: CDP C6.1 2022, CDP C6.3 2022; GRI Disclosures 305-1, 305-2 (2016); ISAR B.3.1; ISAR B.3.2

(Matrix – Select one answer option per line)

	Measured Total Emissions (tCO2e)	We did not measure our gross emissions [Please explain in the mandatory text box]
Scope 1 emissions		✓
Scope 2 emissions		✓

Please provide additional information: _____

E7. What were the company's gross Scope 3 global greenhouse gas (GHG) emissions for the reporting period?

Linked to: CDP C6.5 2022; GRI Disclosure 305-3 (2016)

(Multiple Choice- Select one)

- We fully measured Scope 3 GHG emissions [Please input the measured tCO2e in the text box below]
- We partially measured Scope 3 GHG emissions [Please input the measured tCO2e in the text box below] [Prompts E7.1]
- We did not measure Scope 3 GHG emissions.

Please provide additional information: **HELB business does not result in emission of greenhouse gases.**

If respondent answers 'Partial' for Scope 3 emissions in E7, the below question will be displayed.

E7.1. Which Scope 3 categories are included in the organization's Scope 3 emissions calculation?

Linked to: GRI Disclosure 305-3 (2016); CDP C6.5 2022

(Select all that apply)

Purchased goods and services

Capital goods

Fuel- and energy-related activities

Upstream transportation and distribution

Waste generated in operations

Business travel

Employee commuting

Upstream leased assets

Downstream transportation and distribution

Processing of sold products.

Use of sold products.

End-of-life treatment of sold products.

Downstream leased assets.

Franchises

Investments

Other - upstream

Other - downstream

Please provide additional information: _____

E8. What percentage of the company's revenue was invested in R&D of low-carbon products/services during this reporting period?

Linked to: CDP C4.3c 2022; CDP4.2b 2022; (partially linked to) ISAR A.3.3

(Matrix – Text Box with option for Unknown or N/A)

	Percent of revenue (%)	Unknown	Not applicable (Please provide additional information) [Makes text box mandatory]
R&D for low-carbon products/services			✓

Please provide additional information: Carbon emissions does not impact our business operations.

E9. Has the organization acted to support climate change adaptation and resilience?

Linked to: GRI Disclosure 201-2-a-iv (2016)

(Select all that apply)

- We have taken action to increase organization-wide resilience to climate change.
- We have taken action to increase resilience in our supply chains.
- We have taken action to increase resilience in the communities in which we operate.
- We have provided funding for climate change adaptation and resilience initiatives and projects.
- We have not taken actions to build climate change resilience in the reporting period.
- Unknown

Please provide additional information: _____

Energy/Resource Use

E10. Please report the company's renewable energy consumption as a percentage of total energy consumption in the reporting period.

Linked to: ISAR B.5.1; GRI Disclosure 302-1 (2016)

(Matrix – Text Box with option for Unknown)

	% of total energy consumption	Unknown
Renewable energy consumption as % of total energy consumption:		✓

Please provide additional information: _____

Energy/Resource Use

E10. Please report the company's renewable energy consumption as a percentage of total energy consumption in the reporting period.

Linked to: ISAR B.5.1; GRI Disclosure 302-1 (2016)

(Matrix – Text Box with option for Unknown)

	% of total energy consumption	Unknown
Renewable energy consumption as % of total energy consumption:		✓

Please provide additional information: _____

Technology

E11. What percent of the company's revenue came from low-carbon products/services during this reporting period?

Linked to: SASB CG-MR-410a.1a; WEF Common Metrics

(Matrix – Text Boxes with option for Unknown or N/A)

	Percent of total revenue (%)	Description of products/services included (e.g., relevant certification)	Unknown	Not applicable (Please provide additional information) [Makes text box mandatory]
Low-carbon products and services/total revenue for the reporting period				✓

Please provide additional information: **It does not affect our business operations.**

Additional Topic-specific Questions

E12. Which of the following has the company identified as material environmental topics connected with its operations and/or value chain (e.g., based on the most severe actual or potential negative impacts on people and/or the environment)?

Linked to: GRI Disclosure 3-2 (2021)

(Select all that apply)

Water [Prompts Questions E13; E14]

Forests/Biodiversity/Land use [Prompts Questions E15-E17]

Air pollution [Prompts Question E18]

Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.) [Prompts Questions E19-E21]

None of the topics have been identified as material by the company

Please provide additional information: _____

Additional Topic-specific Questions: Water

E13. Please provide details regarding the company’s water withdrawal and consumption (own operations) during the reporting period.

Linked to: ISAR B.1.3; CDP W1.2b 2022, CDP W1.2d 2022; SASB CG-HP-140a.1; GRI Disclosures 303-3, 303-5 (2018)

(Matrix – Text Boxes with option for Unknown or N/A)

Environment Topics:	Progress is reviewed against goals annually or more frequently	Progress is reported internally to the most senior level	Progress is reported externally
Total			
By Source			
Fresh surface water:			
Groundwater:			
Brackish surface water/seawater:			
Produced water:			
Third-party water:			
Percentage of water withdrawn in regions with high or extremely high-water stress (%):			

Please provide additional information: _____

E14. Please provide details about the company's water intensity of products in regions with high or extremely high water stress.

Linked to: CDP 1.3 2022; CDP 1.3a 2022

(Matrix – Text Boxes with option for Unknown or N/A)

		Unknown	Not applicable (Please provide additional information) [Makes text box mandatory]
Water intensity of products (cubic meter/ OR cubic meter/product type):			

Please provide additional information: _____

Additional Topic-specific Questions: Forests, Biodiversity, and Land Use

E15. Please report the number and area (in hectares) of sites owned, leased, or managed by the company in or adjacent to protected areas and/or key biodiversity areas (KBA).

Linked to: GRI Disclosure 304-1 (2016); ISAR B6.1, WEF Common Metrics

(Matrix – Text Boxes with option for Unknown or N/A)

		Unknown	Not applicable (Please provide additional information) [Makes text box mandatory]
Sites	Lenana School		
Hectares	0.81		

Please provide additional information: _____

E16. What area (in hectares) of natural ecosystems was converted during the reporting period in areas owned, leased, or managed by the company?

Linked to: CDP F1.3 2022; GRI Disclosure 304-1 (2016)

(Matrix – Text Boxes with option for Unknown or N/A)

	Area (hectares)	Unknown	Not applicable (Please provide additional information) [Makes text box mandatory]
Conversion of natural ecosystems	0.81		

Please provide additional information: _____

E17. Is the company supporting or implementing project(s) focused on ecosystem restoration and protection?

Linked to: CDP F6.11 2022; GRI Disclosure 304-3 (2016)

(Matrix – Select one answer option per line + text box)

Environment Topics:	No	No, but we plan to within the next 2 years	Yes	If yes, project(s) area to date (hectares)
Forest ecosystem restoration	✓			
Other ecosystem restoration	✓			
Reforestation	✓			
Natural regeneration			✓	0.81
Reforestation	✓			
Agroforestry	✓			
Set-aside land	✓			
Biodiversity offsetting	✓			
Other (Please provide additional information)				

Please provide additional information: _____

Additional Topic-specific Questions: Air Pollution

E18. Where applicable, please report the company's emissions of the following pollutants during the reporting period.

Linked to: GRI Disclosure 305-7 (2016); ISAR B.1.4

(Matrix – Text Box with option for Unknown or N/A)

Air pollutant:	Emissions (t)	Unknown	Not applicable (Please provide additional information) [Makes text box mandatory]
NO			
SO			
Volatile organic compounds (VOCs)			
Hazardous air pollutants (HAPs)			
Particulate matter (PM ₁₀)			
Persistent organic pollutants (POPs)			
Set-aside land			
Other (Please provide additional information)			

Please provide additional information: _____

Additional Topic-specific Questions: Waste

E19. In metric tonnes, please report the company's total weight of waste generated during the reporting period.

Linked to: GRI Disclosure 306-3 (2020); (partially linked to) ISAR B.2.1

(Matrix – Text Box with option for Unknown or N/A)

	Waste generated (t)	Unknown	Not applicable (Please provide additional information) [Makes text box mandatory]
Solid waste			

Please provide additional information: _____

E20. Please report the percentage of the company's waste that was hazardous waste (e.g., hazardous waste ratio) during the reporting period.

Linked to: GRI Disclosures 306-4, 306-5 (2020); ISAR B.2.3

(Matrix – Text Box with option for Unknown or N/A)

	Hazardous waste ratio (%)	Unknown	Not applicable (Please provide additional information) [Makes text box mandatory]
Hazardous waste			

Please provide additional information: _____

E21. Please report the company's estimated metric tonnes of single-use plastic consumed wherever material along the value chain during the reporting period.

Linked to: WEF Common Metrics

(Matrix – Text Box with option for Unknown or N/A)

	Single-use plastic (t)	Unknown	Not applicable (Please provide additional information) [Makes text box mandatory]
Single-use plastics			

Please provide additional information: _____

Overall Environment

E22. Briefly describe additional relevant practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including goals set and any challenges faced and actions taken towards prevention and/or remediation.

Linked to: GRI Disclosures 3-3-c and 3-3-d (2021) for topics GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016)

A Sustainability committee has been set up to ensure the sustainability agenda is integrated in the overall corporate agenda, Among the initiatives undertaken include records digitization, minimization on paper usage within the offices, signing targets with the government on trees to be planted, review of the sustainability to take into consideration ESG reporting, availing of the budget for tree planting and promotion of sustainability initiatives. There are strategic thoughts towards collaborations targeted at building partnerships for enhanced sustainability.

Commitment

AC1. Does the company have an anti-corruption compliance programme?

Linked to: GRI Disclosure 3-3-c (2021) for the topic GRI 205 (2016)

(Radial – Select One)

- No, it is not an immediate business priority
- No, but we plan to within the next two years
- Yes [Prompts AC1.1]

Please provide additional information: The organization has 2 committees; a Corruption Prevent Committee and An Integrity and Assurance Committee that monitor compliance to anti-corruption programmes. The organization also has an anti-corruption policy.

If respondent answers 'Yes' in AC1, the below question will be displayed.

AC1.1. If yes, in what year was this programme last reviewed? (YYYY) **The anti-corruption was last reviewed in 2019 and is to be updated in the current year.**

Please provide additional information: _____

AC2. Does your company have policies and recommendations for employees on how to act in case of doubt and/or in situations that may represent a conflict of interest, e.g., with regard to gifts and hospitality, donations, sponsorship, or interactions with public officials?

(Radial – Select One)

- No, and we have no plans to develop them
- No, but we plan to within the next two years
- Yes, included within a broader policy or as a standalone policy

Please provide a link, upload the document, and/or provide additional information: **The organization has an Anti-Corruption Policy, Gift Policy, Whistle Blower Policy and a Code of Conduct and Ethics that guides on the same.**

Prevention

AC3. Who receives training on anti-corruption and integrity?

Linked to: WEF Common Metrics; GRI Disclosure 205-2 (2016)

(Select all that apply)

- No training provided
- Select employees [Prompts AC3.1]
- All employees [Prompts AC3.1]
- Contractors [Prompts AC3.1]

- Direct suppliers of the organization [Prompts AC3.1]
- Indirect suppliers of the organization [Prompts AC3.1]
- Other – such as partners, clients, etc. [Prompts AC3.1]

Please provide additional information: **Integrity and Assurance Officers Committee within the organization are trained periodically. Annual forums are organized by HELB annually for students and administrators where sensitizations on corruption are carried out.**

If respondent answers any option in AC3 besides 'No training provided', the below question will be displayed for each chosen category.

For the user, options would be visible only for the categories selected in AC3.

AC3.1. How often is such training provided?

(Matrix – Select one answer option per line)

Environment Topics:	One time only	Every two or more years	Every year	We do not collect this data
Select employees			✓	
All employees			✓	
Contractors				✓
Direct suppliers of the organization				✓
Indirect suppliers of the organization				✓
Other – such as partners, clients, etc.			✓	

Please provide additional information: **During annual consultative forums with institutions of higher learning, training sessions are held on anti-corruption facilitated by the Ethics and Anti-corruption Commission.**

AC4. Does the company monitor its anti-corruption compliance programme?

Linked to: GRI Disclosure 3-3-e (2021) for the topic GRI 205 (2016); SDG Action Manager - SDG 16: Peace, Justice, and Strong Institutions

(Select all that apply)

- No, we do not monitor the anti-corruption compliance programme (Please provide additional information) [Makes text box mandatory]
- Review topics on ad hoc basis
- Yes, through internal employee self-evaluations

- Yes, through automated controls monitoring
- Yes, through external independent monitoring
- Yes, through other mechanisms (Please provide additional information) [Makes text box mandatory]

Please provide additional information: **Every two years, employee fill wealth declaration forms; Ethics and Anti-Corruption Commission (EACC) review corruption mitigation measures and reports. In employee balance score cards, there is rating for zero breaches to the organization’s Code of Conduct.**

Performance

AC5. Please report the company’s total number and nature of incidents of corruption during the reporting year.

Linked to: GRI Disclosure 205-3 (2016); WEF Common Metrics ; ISAR D.2.1

(Matrix – Text Boxes with option for Unknown or N/A)

Environment Topics:	Number of incident(s)	Nature of incident(s)	Unknown	Choose to not disclose
Confirmed during the current year, but related to previous years	N/A			
Confirmed during the current year, and related to this year	1	Potential fraud		

Please provide additional information: **The incident is under investigation.**

Response and Reporting

AC6. Within the reporting period, what measures has the company taken to address suspected incidents of corruption independently or in response to a dispute or investigation by a government regulator?

Linked to: GRI Disclosure 3-3-d (2021) for the topic GRI 205 (2016); Reporting Guidance on the 10th Principle Against Anti-corruption – B3

(Select all that apply)

- Initial case assessment
- Internal investigation
- Review by risk/ethics committee
- Review by board of directors
- External audit/review
- Other (Please provide additional information) [Makes text box mandatory]
- Not applicable/no incidents in the reporting period

Please provide additional information: **There is a defined systematic process for investigation where corruption reports are received. This is implemented by the corruption prevention committee and may be delivered to the Board where there are instances that are considered material.**

AC7. Does your company engage in collective action against corruption?

Linked to: GRI Disclosure 3-3-d (2021) for the topic GRI 205 (2016)

(Radial – Select One)

- No, it is not an immediate business priority
- No, but we plan to within the next two years
- Yes (Please explain) [Makes text box mandatory]

Please provide additional information: **The organization conducts quarterly anti bribery and anti-corruption risk assessment which is reviewed by Ethics and Anti-Corruption Commission (EACC); Develops policies related to bribery and corruption and staff, clients and suppliers' sensitization are carried out periodically.**

AC8. Briefly describe additional relevant practical actions the company has taken during the reporting period and/or plans to implement the anti-corruption principle, including goals set and any challenges faced, and actions taken towards prevention and/or remediation.

Linked to: GRI Disclosures 3-3-c and 3-3-d (2021) for the topic GRI 205 (2016)

HELB has developed an annual anti-bribery and anti-corruption workplan, the workplan is monitored quarterly through a bribery and risk assessment. This is implemented by the Integrity and Assurance Officers Committee, Corruption Prevention Committee and the EACC.

There is a monitoring and evaluation committee which reviews the implementation of the anti-bribery and anti-corruption workplan. The same is further rated through the Performance Contracting of the executive arm of the national government.

Some processes within the organization are susceptible to corruption e.g.,

1. Recruitment of staff - this attracts large numbers of applicants compared to available opportunities; the shortlisting process is therefore predisposed to corruption. The mitigation measures in place include adherence to recruitment policy and selection criteria.
2. Procurement – the procurement tendering processes. Ensuring adherence to the Public Procurement & Asset Disposal Act 2015 and Attendant Regulations of 2020.
3. Debt management - incentive-based repayment programmes. The mitigation measure includes the robust system to track and flag transactions.

