

**BOC KENYA PLC**  
**WHISTLE BLOWING POLICY**

**Policy Statement**

BOC Kenya PLC (BOC) recognises that there may be occasions where individual employees have concerns about their work or the business of the company. Employees are encouraged in such circumstances to share and discuss these issues with their line manager before considering other avenues for resolving their concerns. If it is not possible to share or discuss a concern with a line manager, an employee may elect to raise their concern(s) through the Linde Group Integrity Line to which BOC subscribes as a member of the Linde Group.

The Linde Group Integrity Line (“the Integrity Line) is an integral part of ethics and compliance and the means by which concerns, or allegations may be raised by both employees and external stakeholders of BOC. The Integrity Line takes into account all necessary consultation requirements and the approval processes mandated under applicable local law. The Integrity Line is managed by the Linde Integrity Committee, comprising Linde Group representatives from Corporate Communications, Human Resources, Internal Audit and Legal.

It is important that all stakeholders (both internal and external) report incidents immediately they are detected to facilitate quick investigations and resolution.

**1. Process**

- 1:1 Employees who have questions, need advice or want to report a (potential) violation of the Code of Ethics will be able to speak with their line manager or supervisor.
- 1:2 If the (potential) violations involve the supervisor or line manager, the employee is able to talk to another manager or with Human Resources.
- 1:3 If for any reason an employee cannot raise a certain concern with their line manager or with any person or functionaries named above, they are encouraged to raise their concerns 24 hours a day, 7 days a week through the Integrity Line. Concerns may include but are not limited to matters arising from the areas of accounting, internal accounting controls, auditing matters, improper payments, banking and financial violations where the interests of BOC and or its subsidiaries are affected.
- 1:4 Concerns may be raised through any of the following mediums:
  - 1:4:1 Through a dedicated web portal designed to receive concerns.



1:4:2 Through the Integrity Line phone operated by an independent third-party company on behalf of The Linde Group.

1:4:3 Via e-mail to a dedicated confidential inbox operated by the Integrity Line Facilitator – integrity@linde.com.

1:4:4 Via normal post marked for the attention of the Integrity Line Facilitator – Klosterhofstrasse 1, 80331 Munich, Germany. or by fax +49.89.35757-1003.

The above notwithstanding employees and external stakeholders are free to raise queries, obtain help or report an incident in any other appropriate manner.

1:5 Upon receipt of a concern the concern will be logged on a dedicated confidential database, given a unique identifying number and be attended to by the Integrity Line Facilitator.

Investigation of concerns will be conducted in a manner that ensures that all concerns are treated fairly, dealt with quickly and communicated appropriately. All concerns reported to the Integrity Line Facilitator will be dealt with in accordance with data protection legislation. BOC will not tolerate retaliation against any internal or external stakeholder that reports a concern in good faith.

## 2: Objectives

2.1 The Whistle blowing policy aims to encourage all employees and stakeholders to report ethical violations so that appropriate action can be taken to resolve such issues.

2: 2 Facilitate a process that encourages employees to freely and voluntarily come forward in good faith to share with management any information they may have regarding any wrongdoing that may be detrimental to the Company's smooth operations, its stakeholders as well as its employees.

2: 3 Foster an atmosphere of mutual workplace respect and proper business behaviour that are vital to the integrity and success of BOC in implementing a structurally sound and business effective whistle blowing process.

2: 4 Ensure that a process is in place to allow employees to report alleged improper conduct without fear of retribution or recrimination.

2:5 Promote an integral process for sustainable work culture of zero tolerance to inappropriate behaviour, fraud, corruption, harassment, illegal acts, cheating, unsafe working conditions, etc.

2: 6 Protect BOC against financial loss that is likely to arise through impropriety, infraction of policy and regulations and gross misuse of BOC's resources through pilferage etc.

2: 7 Offset destructive behaviour with compatible productive behaviour.



- 2: 8 There will be no retaliation or negative treatment to any whistle blower who offers any information regarding financial impropriety, or loss or any matter likely to lead to financial loss due to unethical, dishonest, discriminatory or illegal practices, shall be protected.
- 2: 9 However, depending on the severity of the matter at hand, it will be an offence worthy of disciplinary action for anyone who deliberately makes a false report or takes discriminatory or retaliatory actions against the person who made a genuine report to management culminating in apprehension of the culprit or remedy against loss to the BOC.

### 3: Scope

This policy applies to all BOC employees, Directors of the Company, and those of its subsidiaries, partners, creditors, customers, shareholders, distributors and agents and it shall be read together with the Code of Ethics and the Code of Conduct for Suppliers.

- 3:1 The policy shall cover, but not be limited to, the below reporting categories:
- 3:1:1 Anti-Competition, Confidentiality issues, Conflict of interest, Corruption -bribery, economic extortion, illegal Discrimination, Fraud and embezzlement, Money laundering, Theft, Vandalism Asset misappropriation
- 3:1:2 Gross Misconduct, Breach of Company policy, Health and Safety, Intimidation, Unprofessional behaviour, Criminal damage, Physical or Verbal abuse, Breach of fiduciary duty, Sexual harassment and or discrimination of any nature


### 4 Investigation Reports

Upon completion of the investigation Internal Audit shall issue a report to the Board of Directors.

### APPROVAL

This Whistle Blowing Policy was approved by the Board of BOC Kenya PLC on Wednesday 5 December 2018 and further approved for upload onto the Company's website.

SIGNED this 05<sup>th</sup> day of December 2018

  
Mr. R. Mbugua  
Chairman of the Board

  
Mrs. M. Mwangi  
Managing Director