



WHISTLE-BLOWERS & NON - RETALIATION POLICY

Document Title	WHISTLE-BLOWERS & NON - RETALIATION POLICY
Effective Date	August 2018
Document status	Final, Version 2



WHISTLE-BLOWERS & NON - RETALIATION POLICY

1. Policy Statement

The Whistle Blower Policy is intended to encourage employees and others to make good faith reports of suspected fraud, corruption, or other improper activity, or health and safety concerns within the organization to the appropriate supervisor/manager.

The focus of the policy is on the reporting of "Improper Activity" the investigation of which is coordinated by the Human Resource, ARC and Security departments. Other matters that get reported to the compliance office, for example, suspected policy violations or various workplace concerns, are generally referred to the management of the responsible department.

2. Objectives of the Policy

- The Policy is intended to encourage employees, employers, service providers and other stakeholders to report suspected/actual occurrence of unethical, inappropriate or illegal practices without retribution.
- The Policy outlines how responsible employees and stakeholders can raise genuine concerns and also be protected in line with the Witness Protection Act 2010, The Kenyan Bribery Act 2016, The Employment Act, CAP. 226, and International Labour Organization (ILO).
- Car & General as a company has and will continue to observe the highest standards of governance and that any suspected malpractices are discovered in good time and dealt with to avoid loss of funds/company assets and/or denting the image of the company.
- Car & General will therefore investigate all frauds and/or corruption reported to full conclusion. Malicious allegations will be dealt with severely by the Management.

3. Scope

This policy applies to all prospective, current or former, contract, consultant employees of Car and General and any other business partner transacting with the company. Car & General requires managers, supervisors and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

WHISTLE-BLOWERS & NON - RETALIATION POLICY

4. Definition of Whistle-Blower

A whistle-blower as defined by this policy is any employee of Car & General who reports an activity that he/she considers to be illegal or dishonest to one or more of the parties specified in this Policy.

Therefore Whistle blowing is the act of reporting any suspected wrongdoing within the organization to a person of authority internally or externally. Such wrong doing could include bribery, fraudulent payments, abuse of office, favoritism, manipulation of records, wastage of company resources, disclosure of illegal, unethical or harmful practices in the work place, failure to comply with any law or applicable procedures and guidelines relating to procurement and among others.

5. Avenues for Reporting/Whistle-blowing

- 5.1 Suggestion boxes placed in strategic positions within the head office, regions and branches;
- 5.2 Anonymous email and telephone contacts below can be used;

	Telephone contact	Email contact
Kenya	800722626	cargen@tip-offs.com
Tanzania	800780026	cargen@tip-offs.com
Uganda	800100255	cargen@tip-offs.com

The reporting matrix for the above contacts will be channeled as follows;

1.	All incident reports, except <i>under conditions 2-3 below</i> will be addressed to the Group CEO.
2.	Where the report is about the Group CEO or a Board Member, the report shall be send to Chair of Audit Committee and copied the Chairman of the Group Board
3.	Where the report is about the Chair of Audit Committee or the Chairman of the Group, the report shall be sent to the remaining Board Members.



WHISTLE-BLOWERS & NON - RETALIATION POLICY

- 5.3 EACC Reporting Centre and Whistle blower reporting system Hotline numbers: 020-2717468. 0727-285663, 0733-520641 Hot fax: (020) 2717473 Email: report@integrity.go.ke.
- 5.4 Any Whistle blowers intending to report malpractices may also contact any of the following designated authorities in confidence:
- i. Supervisor
 - ii. Head of Division/Department
 - iii. Group Human Resource
 - iv. Head of Audit, Risk & Compliance
 - v. Chief Finance Officer
 - vi. Chief Operations Officer
 - vii. Managing Director
 - viii. CEO
 - ix. Chairman, Audit Risk & Compliance Committee
- 5.5 Whistle blowers can approach any of the above with the first call being the supervisor or head of department/division. In case, the whistle blower does not have faith in one level, he/she can approach any other person whom he/she is comfortable with.

There will be no retaliation against an employee due to the following incidences;

- (a) reports an issue or activity to a manager, any other senior management staff, the board of directors or to a government regulatory body as long as the employee acts in good faith and believes the issue to be a violation of the law; or
- (b) Participates in good faith in any resulting investigation or proceeding, or
- (c) Exercises his or her rights under any law(s) or regulation(s) to pursue a claim or take legal action to protect the employee's rights.

6. Reporting Procedure

In order to deal with any unethical behavior, malpractice, fraud, and corruption effectively, suspicion should be expressed quickly for action to be taken fast. The whistle-blower is not responsible for investigating the activity or for determining fault or corrective measures appropriate. Management will be charged with these responsibilities:

- a. Car & General has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor/manager.



WHISTLE-BLOWERS & NON - RETALIATION POLICY

- b. Any reported allegations shall be reviewed by the Human Resource and Administration Manager, Risk & Compliance and or the relevant designated persons listed in **section 5.2** to ascertain if it requires investigations and the best course of action to take. The information shall also be shared with the CEO/Managing Director to provide the necessary support for thorough investigations.
- c. Only designated persons shall investigate and therefore the rest must neither investigate a matter by themselves nor convey their suspicions to anyone else as this may jeopardize future investigations.
- d. Managers are required to report complaints or concerns about suspected ethical and legal violations in writing to the Head of Audit Risk & Compliance or designated employee or board member, who has the responsibility to investigate all reported complaints.
- e. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

7. Retaliation

This is defined as any inappropriate or unsubstantiated action taken or threatened against an employee because the individual has, in good faith, made an allegation concerning the violation of policy, rule or regulation, or has participated in any manner with an investigation of such allegation. Such actions adversely affect or threaten to affect the employment rights or other interests of an individual and can take either work or social form.

8. Policy Statement

- The company has an interest in encouraging the reporting of wrongdoing, and employees must be free from fear of retaliation to support that interest. In addition, the Car and General has a responsibility to protect its employees from unlawful retaliation, and this policy clearly establishes that retaliation will not be tolerated.
- Thus, Car and General strictly prohibits any form of retaliation against an employee who in good faith makes a complaint, raises a concern, provides information or otherwise assists in an investigation or proceeding regarding any conduct that he or she reasonably believes to be in violation of Car and General Code of Conduct or policies, or applicable laws, rules or regulations.



WHISTLE-BLOWERS & NON - RETALIATION POLICY

- This policy is designed to ensure that all employees feel comfortable speaking up when they see or suspect illegal or unethical conduct without fear of retaliation.
- It is also intended to encourage all employees to cooperate with the internal investigation of any matter by providing honest, truthful and complete information without fear of retaliation.

9. Policy Implementation

- 9.1 No employee should be discharged, demoted, suspended, threatened, harassed, intimidated, coerced, or retaliated against in any other manner as a result of his or her making a good faith complaint or assisting in the handling or investigation of a good faith complaint, that a policy, the Code of Conduct, or an applicable law, rule or regulation has been violated.
- 9.2 Employees who in good faith make a complaint or participate in an investigation or proceeding under this policy, however, remain subject to the same standards of performance and conduct as other employees.
- 9.3 Car and General prohibits employees from being retaliated against even if their complaints are proven unfounded by an investigation, unless the employee knowingly made a false allegation, provided false or misleading information in the course of an investigation, or otherwise acted in bad faith.
- 9.4 Employees have an obligation to participate in good faith in any internal investigation of retaliation. **All retaliation complaints will be taken very seriously and as such, the complaints will be reviewed promptly and, where appropriate, investigated.**

Examples of work-related retaliation may include, but are not limited to:

- Arbitrary denial of salary increases, promotions or other job benefits; and
- Unfounded reduced or limited work assignments.
- Unsubstantiated adverse performance evaluations or disciplinary action;

Examples of social retaliation in the workplace may include, but are not limited to:

- Discrimination or harassment from co-workers and/or supervisor;
- Bullying, which involves repeated intimidation or humiliation, derogatory or insulting remarks, or social isolation and which occurs indirectly (e.g., via e-mail) or directly;
- Hostile work environment, described as conduct that is so objectively offensive as to alter the conditions of employment; and;
- Physical threats and/or destruction of personal or company property.

WHISTLE-BLOWERS & NON - RETALIATION POLICY

10. Reporting Violations

If you believe you have been retaliated against or that any other violation of this policy has occurred, or if you have questions concerning this policy, you must immediately notify Head of Human Resource, Head of Audit, Risk & Compliance, your immediate manager, or any other person/manager.

11. Consequences of Violating this Policy

Any employee found to have retaliated or who violates this policy is subject to disciplinary action as per the disciplinary matrix, up to and including termination of employment.

12. Adoption and Review of the Policy

- The Policy will be subjected to annual review to ensure it is relevant and speaks to the ever changing industry and or business environment.
- The responsibility for review of the Policy rests with the Manager, Risks & Compliance & in consultation with the CEO/Managing Director.
- The policy is effective from the date of approval by the Board, Audit, Risk & Compliance Committee and signed by the CEO/Managing Director.

Policy updated ;	Version:	Approved by	Reviewed and checked by	Approved by	Reason for revision
22/10 /2021	<u>Version 2</u>	Costa Cherutich- Head of Audit	Sam Njenga - Chief Finance Officer	ExCom	Annual review.



WHISTLE-BLOWERS & NON - RETALIATION POLICY
