



B U R H A N I
E N G I N E E R S L T D .

WHISTLEBLOWER POLICY

Version No.	Creation/ Revision Date	Prepared /Updated By	Reviewed By	Approved By	Change Description
1.0	8 th /January/2024	Governance Committee	Ethic-Ally (Renu Jha)	CEO	No Changes

WHISTLEBLOWER POLICY

INTRODUCTION

1.1 Background

The Whistleblower Policy (“the Policy”) is a supplement to the Code of Conduct (“the Code”) which describes the behaviors we expect Employees to demonstrate as representatives and ambassadors of our Company. The Company’s reputation for honesty and integrity is reflected in the way it conducts business, including in the integrity of its financial reporting.

BEL and its subsidiaries (“the Company”) cultivate a culture where Employees can report, without fear of retaliation, any wrongdoing or misconduct which they suspect or believe may be occurring at the Company. Even if Employees only suspect alleged wrongdoing or misconduct, they are obligated to report it immediately. By doing so, they help the Company manage its reputational risk and any personal risk to themselves.

The Policy guides Employees through all aspects of the Whistleblower program including the reporting of suspected or actual, unlawful or inappropriate misconduct relating to material financial accounting, internal accounting controls, auditing matters, compliance requirements, and breaches of the Code of conduct.

This Policy is provided to all Employees upon joining and is also available on the Company’s shared drive and the BEL external website. Employees are required to review and attest to their understanding of this Policy annually as part of periodic attestation of the Code of Conduct, and other ICP (Integrity Compliance Program) policies.

It is also important to note that the BEL Code is applicable to all entities of BEL and to all employees. Further all employees must sign a Declaration Form annually, acknowledging that the whistleblowing policy is conditional to their employment and that they have read and understood the policies, and commit to abide by it.

This acknowledgement and sign off of the ICP policies are required by all staff members, at the time of **commencement of employment** and **Annually** thereafter.

1.2 Purpose

The Whistleblower Policy is designed to provide assurance that business misconduct or other wrongdoing is reported, and that employees and external parties have a confidential channel to raise concerns for review and investigation. The Policy also protects the whistleblower from retaliation for disclosures made in good faith.

1.3 Scope

This Policy is applicable to entities of BEL and to all employees of the Company.

2.0 Policy Requirements

2.1 Types of Concerns

2.1.1 Financial Reporting

Financial accounting, internal accounting controls and auditing matters, including those involving the circumvention or attempted circumvention of internal accounting controls, or anything that would otherwise constitute a violation of BEL's accounting policies.

Examples include:

- falsification or destruction of business or financial records
- misrepresentation or suppression of financial information
- non-adherence to internal financial policies or controls
- auditor independence concerns.

2.1.2 Suspected Fraudulent Activity

Examples include:

- Theft; defalcation, embezzlement, and corrupt practices including giving or receiving bribes or other unlawful or improper payments or benefits or falsification of records.

2.1.3 Breaches of the Code and other compliance requirements

Any potential Breaches of the Code of Conduct, Compliance Requirements and other internal controls.

Examples include:

- insider trading; conflicts of interest; short selling; market manipulation; non-adherence to internal compliance policies; illegal, deceptive or anti-competitive sales practices; and manipulation of rates.

2.1.4 Retaliation or retribution against an individual who reports a concern

Retaliation against employees who allege misconduct related to the above allegations. Examples include:

- statements, conduct or actions involving terminating, suspending, demoting; unfair disciplining, suspending, harassing, intimidating, coercing or discriminating, against an employee reporting a concern in good faith and in accordance with this Policy.

2.2 Obligation to report concerns

All employees have an obligation to report real or perceived concerns. Employees are required to report concerns as soon as they become aware of the situation that raises the concern, with as many facts and as much detailed information as possible. The Company has a process to encourage employees to report concerns that contravene or are thought to contravene its Code of Conduct or situations where wrongdoing is suspected, and employees are encouraged to use such processes.

If an allegation is made in good faith, but it is not validated through a review, no disciplinary action will be taken against the employee reporting the concern.

If, however, an allegation is made frivolously, maliciously or for personal gain, disciplinary action may be taken against the employee. Intentionally or recklessly accusing an individual of wrongdoing, which the employee knows, or reasonably ought to know, is false, is a serious matter and is subject to disciplinary action.

2.3 Anonymous Reports

This Policy encourages employees to come forward in person wherever possible. They have the choice to remain anonymous. In all cases, discretion and confidentiality shall be maintained to carry out a fair, professional and unbiased investigation, while also protecting the reputation of the company, the Reporting Person (RP) and the person/s against whom the allegations have been made.

2.4 Acknowledgement of Report

Every reported incident will be acknowledged within twenty-four hours of receipt (factoring in weekends and public holidays) with the exception of anonymous reports.

2.5 Review & Investigation of Concerns

The Company will commence a review/investigation of all received concerns, regardless of the channel through which it was received. All concerns received will be documented and tracked until such time as the investigation is closed.

At a minimum, the reporting person will be advised of the status of the review/investigation, that the review/investigation has been concluded and, where possible, the steps that were taken to resolve or prevent future occurrences, while respecting the privacy of all those involved.

2.5.1 Investigation steps include the following:

Step 1: The Governance Committee (GC) members get notified of the situation escalated via the various Speak-Up channels.

Step 2: They gather and review the information.

Step 3: On a needs basis an expert might be engaged to provide intelligence into the subject matter under investigation.

Step 4: Structuring of the investigation wherein the GC members/ panel shall be assigned, scope of investigation, terms and objectives are drawn.

Step 5 Interview of the witnesses, which may include internal and external persons as advised by the Governance Committee.

Step 6: Preparation of the Investigation Report.

Step 7: HR to schedule a disciplinary hearing based on the evidence collected.

Step 8: Corrective actions to be enforced as per BEL's Disciplinary policy

Any investigation outcome must be summarized in a report with clearly documented evidence and corrective measures enforced.

2.6 Confidentiality

Unless compelled by judicial or other legal process to reveal the identity of the employee who makes an allegation under this Policy, the individual's identity will be kept confidential. No effort to ascertain the identity of any person or who makes a report anonymously will be tolerated.

2.7 Protection from Retaliation

The Company shall not tolerate any retaliation by management or any other person, directly or indirectly, against anyone who in good faith makes an allegation or report under this Policy, and who aids management or any other person, including any governmental, regulatory or law enforcement body, investigating a report.

Anyone who retaliates in any way against a person who has made a good faith allegation will be subject to disciplinary action.

2.8 Methods for Reporting Concerns

Employees can use any of the following methods to report a concern.

2.8.1 Code of Conduct and Whistleblower email

The reporting channel is through the web portal available 24/7 and intended for the reporting of suggestions and concerns related to for example (but not limited to):

- Code of Conduct
- Data Privacy
- Internal Fraud
- Finance and Accounting
- Discrimination and Harassment

Link for the web portal is <https://forms.office.com/r/7Qnhs1SMFA>

Reporting Persons (RP) using this method will not receive follow-up on their concerns if they choose to remain anonymous (due to the difficulties in doing so without having any details of the RP).

Individuals outside of the organization can also raise a concern through the Whistleblower through this Link as provided above.

2.8.2 HR Forums

HR Connect forums is one of the reporting channels in BEL's physical offices available to all employees and contractor workers. This channel is used as an alternate method for collecting all kinds of feedback on a day-to-day basis.

We encourage employees, including our field staff, to speak up to their Line Managers or at the HR connect forums or separately with the HR staff or Compliance Officer.

2.8.3. Whistleblower hotline

Additionally, there is another reporting channel available through direct call to the BEL CEO. This is a Kenya number: **+254 733 333 152** Please note that this is not a toll-free number and regular call charges will apply. The number will be accessible and monitored from 9 a.m. to 5 p.m. Kenya time, on all working days.

These Alerting/ Speak-up channels are used as additional resources available to staff members for collecting all types of feedback on a day-to-day basis.

The Speak-up channels are communicated to employees through regular HR forums such as: onboarding programs, HR connect forums, mailers/in-house communication flyers, notice boards and/or word of mouth through the Country Head and HR staff in all our offices.

The feedback from the hotline is collected by HR Head on a daily basis and integrity and compliance related concerns are shared with the Governance Committee for further investigation and actions, as required.

An ICP reporting issue tracker is to be maintained and kept up to date by HR.

2.8.4 Contact Human Resources

Employees may contact the Department Head or Human Resources to report their concern. Human Resources will review and escalate any concerns, as well as protect the reputation of the company.

2.8.5 Contact the Compliance Officer / Chairperson of the Governance Committee

An employee may directly contact the BEL Compliance Officer (who is also the Chairperson of the Governance Committee), in case they are not comfortable raising their concerns through any of the Speak-Up options above, or their concern specifically relates to the following parties:

- Head of Human Resources (or other HR staff)
- Chief Executive Officer (CEO)
- Head of Projects
- Governance Committee members
- Board of Directors

3.0 Roles and Responsibilities

3.1 Introduction

This section sets out the responsibilities for Employees, Line Managers and other Leaders, Senior Management, Human Resources and the Board of Directors, as guidance and for them to support the Whistleblower Policy, but it is not meant to be exhaustive. Employees must apply their judgment and discretion. In case of doubts, they may directly contact the Compliance Officer at the email ID pc1@burhaniengineers.com for clarifications.

3.2 Employees

Employees are expected to: -

- Ensure that they have a clear understanding of any comply with the Whistleblower Policy, Code of Conduct, and any other ICP policy/ guidelines/ procedures that support the Whistleblower Policy;
- Identify and immediately report any suspected or known wrongdoing
- Complete annual training and attestation with respect to the Whistleblower Policy, Code of Conduct & Ethics and any supporting policies

3.3 People Leaders and Senior Management

People Leaders and Senior Management are expected to:

- Ensure that all direct reports understand and comply with the Code of Conduct;

- Ensure that all annual training (and attestations) is completed in the prescribed timeframe
- Encourage an environment of open communication and high ethical standards
- Be familiar with the laws and regulatory requirements that apply to the Company, as well as the relevant business processes of BEL.

3.4 Department Head, HR, Legal Counsel/ Compliance Officer, Board of Directors

These executives are expected to:

- Commence a review/investigation of all concerns received, regardless of the channel in which it was received (the CO is responsible for independently and discretely review and investigate all concerns received that relate to HR team members);
- Document, track, investigate and report on concerns reported, ensuring that as much information as possible is gathered to fully investigate the concern raised;
- Document, track, investigate and report concerns regarding Code of Conduct breaches.
- Engage subject matter experts, as may be required, to satisfactorily investigate the concern/s raised;
- Provide timely notification to the Chair of the Governance Committee, of all Whistleblower complaints;
- Track all concerns raised and report to the Governance Committee quarterly, or on an as-needed basis;
- Ensure the approved Whistleblower Policy is immediately posted by Human Resources on the BEL website and internal website following approval from the Board.

3.5 Chair of the Governance Committee and the Board of Directors

The Board of Directors has ultimate responsibility for this Policy. The Board of Directors has delegated its responsibilities to the Governance Committee.

The Chairperson of the Governance Committee is responsible for:

- Ensuring that any Whistleblower Policy reporting is received and reviewed;
- Ensuring that proper reviews/investigations are completed, and that appropriate corrective action is taken;
- Ensuring that any concerns received regarding the CEO, Department Head, HR and CO are immediately communicated to the Chair of the Board;
- Ensuring that the appropriate parties are engaged to complete the review/investigation of any concerns

raised regarding the CEO, Department Head, HR and CO.

- Directing any concerns received from external parties, that fall under this Policy, to the CEO, Board of Directors and the Governance Committee.

The Whistleblower Policy must be reviewed once every 2 years and the Board of Directors, CEO, Governance Committee members and other Leadership Team members should attest to their compliance with the Policy on an **annual basis** via the BEL 'Annual Employee Declaration Form'.

4.0 Monitoring and Reporting

4.1 Policy Monitoring

The completion of training and attestations related to the Whistleblower Policy are to be monitored by Human Resources.

4.2 Policy Reporting

4.2.1 Reporting Internal Concerns

Internal concerns reported through the Whistleblower program are reported according to the following table:

Involved Parties	Reported by	Reported to
Any parties except HR team members or CEO	Department Head -HR	Compliance Officer and Governance Committee
Member of HR team	Compliance Officer	CEO and Projects Head
Department Head - HR or, Compliance Officer	Chief Executive Officer (CEO)	Board of Directors

4.2.2 External Reports

If a concern comes directly from an external source to any Governance Committee member and/ or the Compliance Officer/ Legal Counsel, the concern will be escalated to the CEO, Board of Directors, HR- Head and the Governance Committee.

5.0 Review and Approval

The Whistleblower Policy is subject to review once every 2 years or, sooner as and when business needs arise. Subsequently all employees shall be updated on the changes.

The Governance Committee reviews and recommends the Policy for approval by the CEO.

There are no exceptions granted for this policy.

Non-compliance with the Policy should be reported to the Department Head, HR, immediately for appropriate remedial actions.

6.0 Relevant Regulatory Requirements

Relevant legislative and regulatory requirements include the country specific criminal laws, Whistleblower programs and other relevant Acts. These provisions are intended to ensure that appropriate mechanisms are in place to protect Employees from any form of whistleblower reprisal.

7.0 Effective Date

Compliance with this Policy is to take effect immediately following approval by the Governance and the CEO.

8.0 Related Documents

This Policy should be read in relation to the following documents:

- Code of Conduct
- Anti-Trust and Anti-Fraud policy
- Anti-Bribery and Anti-Corruption (ABAC) policy
- Data Privacy and Data Protection and IT policies

9.0 Confidentiality

This policy is available to the public through the BEL website.

10.0 Acronyms

BEL	Burhani Engineers Limited
CEO	Chief Executive Officer
CO	Compliance Officer
GC	Governance Committee
HR	Human Resource
ICP	Integrity Compliance Program

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