



National Oil Corporation of Kenya

DOCUMENT: Policy	TITLE: Fraud and Whistleblowing Policy	REF: NOC-POL-CPS-01
EFFECTIVE DATE: 10 th May, 2022	ISSUE/REV: 1/0	SUPERSEDES: None
DEPARTMENT: CEO's Office	AUTHOR: Integrity Committee	ISSUED BY: QMS Office

National Oil Corporation of Kenya

Fraud & Whistleblowing Policy

May, 2022

PREPARED BY: Manager, Internal Audit	REVIEWED BY: SIGN DESIG <u>Manager, Procurement</u>	APPROVED BY: SIGN DESIG <u>CEO</u>
--	--	---






National Oil Corporation of Kenya

DOCUMENT: Policy	TITLE: Fraud and Whistleblowing Policy	REF: NOC-POL-CPS-01
EFFECTIVE DATE: 10 th May, 2022	ISSUE/REV: 1/0	SUPERSEDES: None
DEPARTMENT: CEO's Office	AUTHOR: Integrity Committee	ISSUED BY: QMS Office

Contents

1.0	BACKGROUND	4
1.1	Rationale	5
1.2	Policy Goal, Objectives and Scope	5
1.2.1	Policy Goal	5
1.2.2	Policy Objectives	5
1.2.3	Scope	6
2.0	LEGAL AND REGULATORY FRAMEWORK	6
3.0	GUIDING PRINCIPLES	7
3.1	Investigation of serious malpractice.....	7
3.2	Confidentiality of whistleblowers	8
3.3	Anonymity of whistleblowers	8
3.4	No victimization	8
3.5	Roles and responsibilities	8
4.0	POLICY	9
5.0	PROCEDURES	10
5.1	Structures	10
5.2	Confidentiality and anonymity	11
5.3	Avenues for reporting whistleblowing	12
5.4	Authorization for investigating suspected fraud	12
6.0	DISSEMINATION AND TRAINING	16
7.0	COMPLIANCE	16
8.0	POLICY DEVELOPMENT AND REVIEW	16
9.0	EFFECTIVE DATE	17
10.0	APPENDICES	17
10.1	Records Amendment Sheet	17

PREPARED BY:	REVIEWED BY:	APPROVED BY:
SIGN 	SIGN 	SIGN 
DESIG <u>Manager, Internal Audit</u>	DESIG <u>Manager, Procurement</u>	DESIG <u>CEO</u>



National Oil Corporation of Kenya

DOCUMENT: Policy	TITLE: Fraud and Whistleblowing Policy	REF: NOC-POL-CPS-01
EFFECTIVE DATE: 10 th May, 2022	ISSUE/REV: 1/0	SUPERSEDES: None
DEPARTMENT: CEO's Office	AUTHOR: Integrity Committee	ISSUED BY: QMS Office

GLOSSARY OF TERMS AND CONCEPTS

Whistleblower: An individual who alerts, via the appropriate channels, National Oil Corporation of Kenya to serious malpractice or actions that endanger NOC's employees, assets or brand.

Whistleblowing: Whistle blowing is the act of reporting any suspected wrongdoing within the organization to a person of authority internally or externally. Such wrongdoing could include bribery, fraudulent payments, abuse of office, favoritism, manipulation of records, wastage of public 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 sale of Corporation's property among others.

Whistle blowing is also known as "making a disclosure in the public interest".

ACRONYMS AND ABBREVIATIONS

NOC	National Oil Corporation
CEO	Chief Executive Officer
HR	Human Resources
BAC	Board Audit Committee
BHRC	Board Human Resources Committee

PREPARED BY: SIGN DESIG <u>Manager, Internal Audit</u>	REVIEWED BY: SIGN DESIG <u>Manager, Procurement</u>	APPROVED BY: SIGN DESIG <u>CEO</u>
---	--	---



National Oil Corporation of Kenya




DOCUMENT: Policy	TITLE: Fraud and Whistleblowing Policy	REF: NOC-POL-CPS-01
EFFECTIVE DATE: 10 th May, 2022	ISSUE/REV: 1/0	SUPERSEDES: None
DEPARTMENT: CEO's Office	AUTHOR: Integrity Committee	ISSUED BY: QMS Office

1.0 BACKGROUND

National Oil Corporation is governed by a myriad of laws and regulations, covering labour, environmental protection, financial reporting, anti-corruption, product liability, consumer protection, fraud and other forms of crime. The leadership cannot be everywhere to ensure that all laws and regulations are being upheld, and must therefore rely on employees and stakeholders to speak up if they witness conduct that is corrupt and compromises good governance in the Corporation. Kenya has various laws that have a bearing on whistleblowing. Such laws aim at reducing corruption and encouraging good governance. They assure any person who is a witness to a crime, protection from retaliation by those mentioned.

Through this policy, the Corporation will operate an email and phone reporting. This acts as an independent resource that the employees, partners and the public can rely on to discuss confidential concerns. The process protects the individual reporter as well as the information, ensuring it reaches the necessary level so any matter can be resolved promptly, safely and securely.

The Fraud and Whistleblowing Policy is established to facilitate the development of controls that will aid in the detection and prevention of fraud against National Oil Corporation of Kenya. It is the intent of NOC to promote consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and conduct of investigations.

PREPARED BY:	REVIEWED BY:	APPROVED BY:
SIGN 	SIGN 	SIGN 
DESIG <u>Manager, Internal Audit</u>	DESIG <u>Manager, Procurement</u>	DESIG <u>CEO</u>



National Oil Corporation of Kenya

DOCUMENT: Policy	TITLE: Fraud and Whistleblowing Policy	REF: NOC-POL-CPS-01
EFFECTIVE DATE: 10 th May, 2022	ISSUE/REV: 1/0	SUPERSEDES: None
DEPARTMENT: CEO's Office	AUTHOR: Integrity Committee	ISSUED BY: QMS Office

1.1 Rationale

The Corporation is committed to ethical and fair business conduct. Whistleblowing is a critical component in ensuring this commitment is upheld. This policy is intended to encourage employees, customers, service providers and other stakeholders to report suspected/actual occurrence of unethical, inappropriate or illegal practices and give them the assurance that they will be free from retribution.

1.2 Policy Goal, Objectives and Scope

1.2.1 Policy Goal

This policy establishes and safeguards the whistleblowing mechanisms for the Corporation. These mechanisms consist of policies and procedures that proactively encourage employees – as well as third parties such as suppliers, service providers and customers - to raise concerns internally about potential or actual misconduct. Misconduct includes but is not limited to bribery, fraud, environmental abuse, health and safety violations, discrimination, harassment, conflicts of interest and misappropriation of corporate assets.

The whistleblowing mechanism protect any person raising such concerns from retaliation and guide the timely response to prevent or mitigate any harm to the Corporation and to the public.

1.2.2 Policy Objectives

The specific objectives are to:

- Define the Corporation's commitment to ethical and fair business conduct
- Establish and safeguard the whistleblowing mechanisms in the Corporation;
- Guide management and employees on how to handle investigation of serious malpractice

PREPARED BY: SIGN  DESIG <u>Manager, Internal Audit</u>	REVIEWED BY: SIGN  DESIG <u>Manager, Procurement</u>	APPROVED BY: SIGN  DESIG <u>CEO</u>
---	--	---



National Oil Corporation of Kenya

DOCUMENT: Policy	TITLE: Fraud and Whistleblowing Policy	REF: NOC-POL-CPS-01
EFFECTIVE DATE: 10 th May, 2022	ISSUE/REV: 1/0	SUPERSEDES: None
DEPARTMENT: CEO's Office	AUTHOR: Integrity Committee	ISSUED BY: QMS Office

- d) Provide for confidentiality, anonymity and none victimization of whistleblowers

1.2.3 Scope

The policy applies to any irregularity, or suspected irregularity, involving employees as well as shareholders, consultants, vendors, contractors, outside agencies doing business with employees of such agencies, and/or any other parties with a business relationship with the Corporation.

Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship to the Corporation.

2.0 LEGAL AND REGULATORY FRAMEWORK

This policy takes cognizance of the International Labour Conventions, Constitution of Kenya (2010) and other Kenya National Legislations which have a bearing on whistleblowing.

- 1) International Labour Conventions.
- 2) The Anti-Corruption and Economic Crimes Act, 2003
- 3) The Public Officer Ethics Act, 2003
- 4) The Constitution of Kenya (2010)
- 5) Public Service Commission Regulations (2005)
- 6) The Employment Act (2007)
- 7) The Labour Relations Act (2007)
- 8) Data Protection Act (2019)
- 9) Computer Misuse and Cybercrime Act (2018)

PREPARED BY: SIGN <u>[Signature]</u> DESIG <u>Manager, Internal Audit</u>	REVIEWED BY: SIGN <u>[Signature]</u> DESIG <u>Manager, Procurement</u>	APPROVED BY: SIGN <u>[Signature]</u> DESIG <u>[Signature]</u>
--	---	--



National Oil Corporation of Kenya

DOCUMENT: Policy	TITLE: Fraud and Whistleblowing Policy	REF: NOC-POL-CPS-01
EFFECTIVE DATE: 10 th May, 2022	ISSUE/REV: 1/0	SUPERSEDES: None
DEPARTMENT: CEO's Office	AUTHOR: Integrity Committee	PAGE: 7 of 17
	ISSUED BY: QMS Office	

3.0 GUIDING PRINCIPLES

The following guiding principles will form the basis for specific provisions in this policy: The guiding principles are drawn from the International Statutes, Constitution of Kenya (2010) and other national Statutes.

3.1 Investigation of serious malpractice

Serious malpractice is defined as behavior being committed or likely to be committed including;

- a) Any dishonest or unlawful or criminal act;
- b) Misappropriation of funds, securities, supplies, or other assets
- c) Profiteering as a result of insider knowledge of company activities
- d) Disclosing confidential and proprietary information outside parties
- e) Accepting or seeking anything of material value from contractors, vendors, or persons providing services/materials to the Corporation except for gifts less than Kshs. 20,000 in value
- f) Destruction, removal or inappropriate use of records, furniture, fixtures and equipment
- g) Breach of any legal obligation;
- h) Endangering health and safety
- i) Unethical practice in accounting, internal accounting controls, financial reporting and auditing matters;
- j) Conduct contrary to the Corporation's ethical principles and values; and/or
- k) The cover up of any of the above

PREPARED BY:	REVIEWED BY:	APPROVED BY:
SIGN	SIGN	SIGN
DESIG <u>Manager Internal Audit</u>	DESIG <u>Manager, Procurement</u>	DESIG <u>CEO</u>



National Oil Corporation of Kenya

DOCUMENT: Policy	TITLE: Fraud and Whistleblowing Policy	REF: NOC-POL-CPS-01
EFFECTIVE DATE: 10 th May, 2022	ISSUE/REV: 1/0	SUPERSEDES: None
DEPARTMENT: CEO's Office	AUTHOR: Integrity Committee	ISSUED BY: QMS Office

3.2 Confidentiality of whistleblowers

Confidentiality is where the whistleblower's name is known but will not be disclosed without their consent, unless required by the law.

3.3 Anonymity of whistleblowers

Anonymity is where the whistleblower does not identify themselves at any stage to anyone.

3.4 No victimization

No member of staff will be disadvantaged by whistleblowing, even if the report turns out to be untrue. However, remember that no report should be made maliciously, and must be made in good faith. Any malicious or false allegations may result in disciplinary action against the employee making such allegations.

3.5 Roles and responsibilities

It is the responsibility of all directors, officers and employees to comply with the code of conduct and to report violations in accordance with the whistleblower policy. Under this policy, it is a disciplinary issue for an employee to know of ethical misconduct and stay silent.

Internal audit has a central role to play in effective whistleblowing procedures, given the nature of internal control and other issues that whistleblowers bring to the fore and the position internal audit occupies in offering the Board independent and objective advice, support and assurance. Internal audit will provide independent assurance to the board and will assess the extent to which risk management and governance practices are effective and that systems of internal control are functioning as intended, in line with perceived risk.

PREPARED BY: SIGN DESIG <u>Manager Internal Audit</u>	REVIEWED BY: SIGN DESIG <u>Manager Procurement</u>	APPROVED BY: SIGN DESIG <u>CEO</u>
--	---	---



National Oil Corporation of Kenya

DOCUMENT: Policy	TITLE: Fraud and Whistleblowing Policy	REF: NOC-POL-CPS-01
EFFECTIVE DATE: 10 th May, 2022	ISSUE/REV: 1/0	SUPERSEDES: None
DEPARTMENT: CEO's Office	AUTHOR: Integrity Committee	ISSUED BY: QMS Office

4.0 POLICY

4.1 Employees who deliberately breach this policy must be subjected to disciplinary action.

4.2 The whistleblower should promptly report the suspected or actual event to his/her supervisor.

4.3 If the whistleblower would be uncomfortable or otherwise reluctant to report to his/her supervisor, then the whistleblower will report the event to the next highest or another level of management, including to the Board Audit Committee or member, or send an email to the Corporation's email set for whistleblowing.

4.3 The whistleblower should exhaust the internal reporting structures before reporting to an external body/agency.

4.4 The whistleblower can report the event with his/her identity or anonymously.

4.5 The whistleblower shall receive no retaliation or retribution for a report that was provided in good faith – that was not done primarily with malice to damage another.




4.6 A whistleblower who makes a report that is not done in good faith is subject to disciplinary action, including termination of the employee relationship, or other legal means to protect the reputation of the Corporation and members of its Board and staff.

4.7 Anyone who retaliates against a whistleblower will be subject to disciplinary action, including termination of the employee status.

4.8 Where a whistleblower makes a report that is not in good faith or is suspected to have been driven by malice, the disciplinary process shall be followed. Retaliation in any manner shall not be tolerated, but the laid out disciplinary process should be followed.

4.9 Crimes against person or property, such as assault, rape, burglary etc., should immediately be reported to local law enforcement personnel.

4.10 Supervisors, managers and Board members who receive the reports must promptly act

PREPARED BY:	REVIEWED BY:	APPROVED BY:
SIGN 	SIGN 	SIGN 
DESIG <u>Manager Internal Audit</u>	DESIG <u>Manager Procurement</u>	DESIG _____



National Oil Corporation of Kenya

DOCUMENT: Policy	TITLE: Fraud and Whistleblowing Policy	REF: NOC-POL-CPS-01
EFFECTIVE DATE: 10 th May, 2022	ISSUE/REV: 1/0	SUPERSEDES: None
DEPARTMENT: CEO's Office	AUTHOR: Integrity Committee	ISSUED BY: QMS Office

to investigate and/or resolve the issue.

4.11 The whistleblower shall receive a report within five business days of the initial report, regarding the investigation, disposition or resolution of the issue. This will be done if the whistleblower report is not filed anonymously.

4.12 If the investigation of a report, that was done in good faith and investigated by internal personnel, is not to the whistleblower's satisfaction, then he/she has the right to report the event to the appropriate legal or investigative agency.

4.13 The identity of the whistleblower, if known, shall remain confidential to those persons directly involved in applying this policy, unless the issue requires investigation by law enforcement.

5.0 PROCEDURES

5.1 Structures

The Corporation works closely with stakeholders such as customers, regulatory bodies, service providers (contractors, suppliers, banks, consultants) and the public. These stakeholders are in the right position to identify cases of suspected fraud or corruption that might affect and cause financial loss or bad reputation to the Corporation's brand.

The Board expects that these stakeholders will support it in the prevention of unethical, inappropriate or criminal activities. They should also be fair and honest in their dealings with the Corporation and report any unethical, fraud or corruption cases they come across. Any help or supportive information required at their disposal should be shared with the relevant designated Corporation officials.

The following are nominated to receive whistleblower complaints/reports

- a) Head of Department (members of the Integrity Committee) – in the first instance, the employee's manager/supervisor should receive the report, unless the whistleblower

PREPARED BY: SIGN DESIG <u>Manager, Internal Audit</u>	REVIEWED BY: SIGN DESIG <u>Manager, Procurement</u>	APPROVED BY: SIGN DESIG <u>CEO</u>
---	--	---



National Oil Corporation of Kenya

DOCUMENT: Policy	TITLE: Fraud and Whistleblowing Policy	REF: NOC-POL-CPS-01
EFFECTIVE DATE: 10 th May, 2022	ISSUE/REV: 1/0	SUPERSEDES: None
DEPARTMENT: CEO's Office	AUTHOR: Integrity Committee	ISSUED BY: QMS Office

believes the report may not be handled appropriately or the person being reported to is implicated/compromised/conflicted in the incident.

- b) Company Secretary/ Head of Legal
- c) CEO
- d) Chair of Board Audit Committee (or any member of the Committee)
- e) Chair of the Board
- f) Office of the President




Whistleblowers can approach any of the above with the first call being the Head of Department. In case, the whistleblower does not have faith in one level, he/she can move to the next one.

5.2 Confidentiality and anonymity

All information provided shall be treated as top-secret and confidential and where documents are involved they shall be kept secure.

Whistleblowers' confidentiality shall always be respected. The identity of a whistleblower shall not be disclosed without their consent. However, for the purposes of investigation, sometimes, it may be necessary to disclose the source of data or information as the process of investigation continues. This will however be discussed with the whistleblower and the procedure of disclosure agreed on.

Anonymous allegations received shall be proved though it is much more difficult to investigate such a matter as information supplied may not be sufficient and may not be possible to go back for clarifications. However, best efforts must be made to ensure the allegations are handled in a fair manner.

PREPARED BY: SIGN  DESIG <u>Manager, Integrity Audit</u>	REVIEWED BY: SIGN  DESIG <u>Manager, Procurement</u>	APPROVED BY: SIGN  DESIG <u>CEO</u>
--	--	---



National Oil Corporation of Kenya

DOCUMENT: Policy	TITLE: Fraud and Whistleblowing Policy	REF: NOC-POL-CPS-01
EFFECTIVE DATE: 10 th May, 2022	ISSUE/REV: 1/0	SUPERSEDES: None
DEPARTMENT: CEO's Office	AUTHOR: Integrity Committee	ISSUED BY: QMS Office

5.3 Avenues for reporting whistleblowing

- Suggestion/incident reporting boxes placed in strategic functional areas of the official premises including head office and branches;
- Telephone contacts and email addresses for all the nominated officers above
- As the need arises, the Board shall provide other avenues for reporting including subcontracting to independent agencies.
- The Board has set up an independent facility that allows for tip offs and anonymous reporting. The details are as below:

Email:
integrity@nockenya.co.ke

Anti-corruption anonymous line to the Office of
the President
+254-791333222

The same avenues above shall be used by external parties to whistle blow.

5.4 Authorization for investigating suspected fraud

All reports related to ethical breaches, corruption and fraud will be dealt with expeditiously once received by the respective designated officials. The action to be taken will depend on the nature of the allegation. The matter will first be investigated, and appropriate action taken to establish the facts.

PREPARED BY: SIGN  DESIG <u>Manager, Internal Audit</u>	REVIEWED BY: SIGN  DESIG <u>Manager, Procurement</u>	APPROVED BY: SIGN  DESIG <u>CEO</u>
---	--	---



National Oil Corporation of Kenya

DOCUMENT: Policy	TITLE: Fraud and Whistleblowing Policy	REF: NOC-POL-CPS-01
EFFECTIVE DATE: 10 th May, 2022	ISSUE/REV: 1/0	SUPERSEDES: None
DEPARTMENT: CEO's Office	AUTHOR: Integrity Committee	PAGE: 13 of 17
	ISSUED BY: QMS Office	

Responsibility	Details of action to be taken
Nominated official receiving the whistleblower report	<p>Records the report in the register. This register must be sent to the Manager, Internal Audit within five working days after the end of each month</p> <p>Prepares a preliminary report clearly describing the nature of allegations received and any evidence thereof. Submits the report to the Integrity Committee within 2 working days from the date the whistleblower report was received</p> <p>Gives feedback to the whistleblower on the steps taken within 7 working days from the date of receipt of the whistleblower report</p> <p>Ensures confidentiality is maintained always.</p>
Integrity Committee	<p>Reviews the facts stated in the allegations and determines whether to:</p> <ul style="list-style-type: none">Commence internal investigations to be conducted by the internal audit teamCommence investigations using a third party – if the allegations involve senior management or Board member(s), then investigations will be conducted by a third party <p>Gives the investigating team clear scope, timelines and adequate resources to ensure the investigation is fair and thorough</p> <p>Oversees the investigating team and receives the report after investigations are complete.</p>

PREPARED BY:	REVIEWED BY:	APPROVED BY:
SIGN	SIGN	SIGN
DESIG <u>Manager, Internal Audit</u>	DESIG <u>Manager, Procurement</u>	DESIG <u>CEO</u>



National Oil Corporation of Kenya

DOCUMENT: Policy	TITLE: Fraud and Whistleblowing Policy	REF: NOC-POL-CPS-01
EFFECTIVE DATE: 10 th May, 2022	ISSUE/REV: 1/0	SUPERSEDES: None
DEPARTMENT: CEO's Office	AUTHOR: Integrity Committee	ISSUED BY: QMS Office

Responsibility	Details of action to be taken
	<p>Ensures that the investigation report is submitted to the CEO or the Chair of the Board Audit Committee within 5 days of receipt.</p> <p>Makes a quarterly report to the Board on the cases reported, steps taken, status of all cases and any resource requirement</p> <p>Where appropriate, for example where criminal behavior and/or regulatory breaches have been identified, whistleblowing events must be reported to local law enforcement, regulatory bodies or government agencies except where this is impractical or unsafe</p> <p>Ensure the Corporation cooperates fully with law enforcement and regulators.</p>
CEO	<p>Receives report from the Integrity Committee or the investigating team</p> <p>If the allegations involved an employee, the CEO will advise HR of the results of the investigation report</p> <p>If the investigation exonerates the employee, the case will be closed</p> <p>If the investigations find the employee culpable, the CEO will constitute a disciplinary committee to hear the matter in accordance with the disciplinary process set out in the HR manual.</p>

PREPARED BY:	REVIEWED BY:	APPROVED BY:
SIGN	SIGN	SIGN
DESIG <u>Manager, Internal Audit</u>	DESIG <u>Manager, Procurement</u>	DESIG <u>CEO</u>



National Oil Corporation of Kenya

DOCUMENT: Policy	TITLE: Fraud and Whistleblowing Policy	REF: NOC-POL-CPS-01
EFFECTIVE DATE: 10 th May, 2022	ISSUE/REV: 1/0	SUPERSEDES: None
DEPARTMENT: CEO's Office	AUTHOR: Integrity Committee	ISSUED BY: QMS Office

Responsibility	Details of action to be taken
Chair of the Board Audit Committee	<p>Receives report from the Integrity Committee or the Internal Audit. These reports will ordinarily be those involving the CEOs, members of the Executive Committee (ExCo) or board members</p> <p>If the allegations involved an employee, the Chair of the BAC will advise HR of the results of the investigation report</p> <p>If the investigation exonerates the employee, the case will be closed</p> <p>If the investigations find the employee culpable, the Chair of BAC will advise the Chair of the HR Committee to hear the matter in accordance with the disciplinary process set out in the HR manual.</p> <p>If the allegations involve a board member, the Chair of the BAC will consider the next course of action which must include a report to the Chair of the Board, and legal action where necessary.</p> <p>If the allegations involve the Chair of the BAC or Chair of the Board, the matter shall be reported to any government agency allocated by government to receive anti-corruption reports.</p>

Members of the Investigating unit will have;

- a) Free and unrestricted access to all Corporation records and premises, whether owned or rented; and

PREPARED BY: SIGN <u>[Signature]</u> DESIG <u>Manager, Internal Audit</u>	REVIEWED BY: SIGN <u>[Signature]</u> DESIG <u>Manager, Procurement</u>	APPROVED BY: SIGN <u>[Signature]</u> DESIG <u>[Signature]</u>
--	---	--



National Oil Corporation of Kenya

DOCUMENT: Policy	TITLE: Fraud and Whistleblowing Policy	REF: NOC-POL-CPS-01
EFFECTIVE DATE: 10 th May, 2022	ISSUE/REV: 1/0	SUPERSEDES: None
DEPARTMENT: CEO's Office	AUTHOR: Integrity Committee	ISSUED BY: QMS Office

b) The authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of their investigation.

6.0 DISSEMINATION AND TRAINING

This policy shall be distributed to each employee upon its adoption by the Board and to each subsequently hired employee upon commencement of his/her employment with the Corporation.

Upon joining the Corporation or at least once every year, all staff will be trained on the whistleblowing mechanisms available within the Corporation. These training sessions will include awareness and encourage employees to make disclosures, how to manage those disclosures effectively and how to protect those who speak up from retaliation.

7.0 COMPLIANCE

All staff must comply with the provisions of this policy. Non-compliance will lead to:

- a) Sanctions by the Corporation, and in cases of repeated breach, may lead to immediate termination of employment.
- b) Criminal prosecution if there is evidence of a crime being committed.

8.0 POLICY DEVELOPMENT AND REVIEW

This policy will be subjected to review every two (2) years to ensure it remains relevant, and can provide the necessary protections in the ever changing socio-economic, legal and regulatory environment in which the Corporation operates.

The responsibility for the review of this policy rests with the General Manager, Corporate

PREPARED BY: SIGN DESIG <u>Manager, Internal Audit</u>	REVIEWED BY: SIGN DESIG <u>Manager, Procurement</u>	APPROVED BY: SIGN DESIG
---	--	--------------------------------------



National Oil Corporation of Kenya

DOCUMENT: Policy	TITLE: Fraud and Whistleblowing Policy	REF: NOC-POL-CPS-01
EFFECTIVE DATE: 10 th May, 2022	ISSUE/REV: 1/0	SUPERSEDES: None
DEPARTMENT: CEO's Office	AUTHOR: Integrity Committee	PAGE: 17 of 17
	ISSUED BY: QMS Office	




Planning Strategy and Communication and the Integrity Committee in consultation with the Manager, Internal Audit, Company Secretary and CEO.

9.0 EFFECTIVE DATE

The policy is a revision of the Corporation's Fraud and Whistleblowing Policy Ref: *FRAUD_NOC_001* dated 08th March 2019 and will come into force upon approval by the Chief Executive Officer.

10.0 APPENDICES

10.1 Records Amendment Sheet

PREPARED BY:	REVIEWED BY:	APPROVED BY:
SIGN 	SIGN 	SIGN 
DESIG <u>Manager, Internal Audit</u>	DESIG <u>Manager, Procurement</u>	DESIG <u>CEO</u>

	<h2>National Oil Corporation of Kenya</h2>		
	DOCUMENT: Standard Form	TITLE: Records Amendment Sheet	REF: DOC-F-005
	EFFECTIVE DATE: 01 st April, 2018	ISSUE/REV: 2/0	SUPERSEDES: 1/1 PAGE: 1 of 1

DOCUMENT TITLE:	FRAUD & WHISTLEBLOWING POLICY
-----------------	-------------------------------

#	ISS/REV.	DATE	DETAILS/SUBJECT OF AMENDMENTS	REQUESTED BY: Name, Signature & Date	APPROVED BY: Approval Date:	ISSUED BY: Name, Signature & Date
1.	1/0	10 th May, 2022	Adoption of new reference <i>NOC-POL-CPS-01</i> to align with reference nomenclature for National Oil Corporation's Policy documents. Previously Ref: <i>FRAUD_NOC_001</i>	Scoline Ojung'a 10 th May, 2022	Leparan Morintat 10 th May, 2022	Thomas Mugo 10 th May, 2022
2.	1/0	10 th May, 2022	Various changes as proposed and adopted by the Integrity Committee.	Scoline Ojung'a 10 th May, 2022	Leparan Morintat 10 th May, 2022	Thomas Mugo 10 th May, 2022

