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KENYA PIPELINE COMPANY PLC WHISTLEBLOWER POLICY

KENYA PIPELINE
COMPANY PLC



Table of Contents

iv	Table of Contents.....
v	List of Abbreviations.....
v	Definition of Terms.....
vi	Policy Statement.....
1	1.0 Introduction.....
2	1.1 Objective of the Policy.....
2	1.2 Scope of the Policy.....
2	2.0 Disclosure Mechanisms.....
2	2.1 Line Relation.....
3	2.2 Integrity Reporting Channels.....
3	2.3 Employees.....
3	2.4 Executive Management and Board.....
3	2.5 KPC Shareholders and Other Stakeholders.....
4	3.0 Disclosure Framework.....
4	3.1 Responsible Officers.....
4	3.2 Confidentiality.....
4	3.3 Identity of the Whistleblower.....
4	3.4 Protection from Retaliation/Victimization.....
5	4.0 Procedure of Handling a Concern.....
5	4.1 Investigation of Reported Concerns.....
5	5.0 Implementation, Roles and Responsibilities.....
5	5.1 Board of Directors.....
6	5.2 Managing Director.....
6	5.3 Head of Integrity and Ethics.....
7	5.4 Role of Whistleblowers and Informants.....
7	6.0 Monitoring, Evaluation and Review.....
7	7.0 Effective Date.....

List of Abbreviations

ACRONYMS	MEANING
KPC PLC	Kenya Pipeline Company PLC
MEC	Management Ethics Committee

Definition of Terms

Terms	Definition
Corporate Governance	The system of rules, practices and processes by which a company is directed and controlled or the way in which companies are governed and to what purpose
Unethical Conduct	Behavior that falls below or violates professional standards and ethics such as violations of Board policies, regulations, and/or the Standards of Conduct
Fraud	Wrongful or criminal deception intended to result in financial or personal gain
Corruption	The offering, promising, or giving of something to influence a company official in the execution of his/her official duties
Disclosure	The delivery or supply of documents to a case, or to the other parties informing of the issues to be disputed at the trial, and to assist in resolving disputes
Bribery	The offering, giving, receiving, or soliciting of any item of value to influence the actions of a company official
Whistleblower	A person who exposes illegal, unethical conduct such as fraud, corruption, gross mismanagement or unsafe activities within an organization
Informer	Someone who is informed or knows about a subject matter and who gives information in secret
Witness	Someone who, either voluntarily or under compulsion, provides testimonial evidence, either oral or written, of what they know or claim to know
Shareholders/ Stakeholders	KPC Shareholders, Clients/Customers, Service Providers that include Suppliers, Contractors, and Consultants
Integrity Program Structures	The various systems, positions, and program a company can undertake to implement ethical behavior

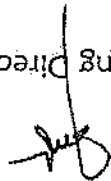
Policy Statement

Kenya Pipeline Company PLC, (hereinafter referred to as 'the Company' or 'KPC') is a publicly listed company on the Nairobi Securities Exchange and is committed to the highest standards of integrity, transparency, and accountability and to the promotion of strong corporate governance principles. The Company recognizes that unethical conduct, fraud, and corruption undermine effective, accountable, and transparent business practices, and may expose the Company to significant financial, legal, and reputational risks, as well as broader social harm. Accordingly, the Company adopts a zero-tolerance approach to fraud, bribery, corruption, and all forms of unethical conduct.

The Board of Directors, Management, and employees are committed to upholding the highest standards of professionalism, integrity and ethical conduct in all aspects of the Company's operations and service delivery. The Company is committed to establishing and maintaining robust systems, controls, and processes that foster a culture of transparency, accountability, and ethical behavior across its operations. This Whistleblower Policy establishes a formal and secure framework through which Directors, employees, shareholders, customers, service providers, and members of the public are encouraged to report, in good faith, any suspected instances of fraud, bribery, corruption, unethical conduct, or other irregularities that may come to their attention.

The Company shall ensure that appropriate measures are in place to protect whistleblowers, informants, and witnesses from any form of retaliation, including reprisal, intimidation, harassment, or other adverse actions arising from such disclosures. Oversight of whistleblower protection and the effectiveness of this framework shall rest with the Board, acting through the Board Audit Committee (BAC), with management providing operational support.

Any person who engages in retaliation, including harassment, intimidation, victimization, or any detrimental action against a whistleblower, informant, or witness, shall be subject to disciplinary action in accordance with the Company's Human Resource Policy, and may also be subject to legal and regulatory sanctions under relevant laws and Company policies.

Signed by:

Ag. Managing Director

1.0 Introduction

The Whistleblower Policy provides structured mechanisms for effective receipt, assessment and management of disclosures of suspected bribery or corruption violations, and to ensure that such disclosures are handled in a fair, independent, and confidential manner, and provide protection against reprisal that may arise from such disclosures.

The Whistleblower Policy is aligned with the Procedures for Prevention of Bribery and Corruption which provide guidelines and obligations for the Board members, Management, employees, suppliers, clients, contractors to report any knowledge or suspicion of bribery and corruption in the Company.

KPC is committed to the highest levels of ethics and integrity in the way we do business and recognizes that this is crucial to our continued success and reputation. We endeavor to achieve excellence in service delivery guided by our Shared Values, Principles of Business Ethics, Policies, and governance framework, aligned with the tenets of our corporate Vision, Mission, and Core Values outlined below:

Our Vision

"Africa's premier energy partner."

Our Mission

"Safe delivery of quality and sustainable energy and integrated solutions to our stakeholders with utmost care."

Our Core Values

KPC fraternity shares the following core values:

Diligence

Integrity

Innovation

Safety & Environmental Stewardship

Customer Centricity

Collaboration

An employee who in good faith, is aware of, or suspects a bribery or corruption incident has taken place or is likely to take place, is encouraged to report the concern to their

2.1 Line Relation

This Policy outlines various disclosure mechanisms available for the Board of Directors, employees, shareholders and other stakeholders.

2.0 Disclosure Mechanisms

The Whistleblower Policy is applicable to the KPC Board of Directors, Management and Employees, Shareholders, Clients, Suppliers, Contractors and all stakeholders interacting with the Company. It also provides for collaboration and cooperation with relevant regulatory and law enforcement agencies and the public who, while interacting with KPC in the process of service delivery, may encounter challenges that are attributed to bribery and corruption, or the consequences of whistleblowing.

1.2 Scope of the Policy

- 1) Encourage shareholders and stakeholders to report, in good faith, information helpful in enforcing good corporate governance practices.
 - 2) Provide a platform through which employees, Board members, Shareholders, clients/customers, service providers and the public, may, without fear of reprisal, disclose information relating to any suspected incidents of bribery or corruption, concerns of malpractice or alleged unethical conduct in the Company.
 - 3) Explain what qualifies as a whistle-blow and guidelines on how to report a concern; Provide a platform to disclose concerns relating to malpractice within the organization and explain the process of determining whether a report holds merit or not.
 - 4) Provide guidelines on the procedures for investigation, handling of confidential information, escalation where appropriate, and protection of the whistleblowers, informants, witnesses against any reprisal, intimidation, or harassment.
 - 5) Assure those who raise concerns not maliciously or for personal gain, that they can do so without fear of reprisals or victimization or disciplinary action, regardless of whether these are subsequently proven.
- The objective of this whistleblower Policy is to provide for a culture of zero tolerance towards fraud, corruption, bribery, and any malpractice in KPC. Further this Policy seeks to:

1.1 Objective of the Policy

supervisor or line Manager, where appropriate, provided that alternative independent reporting channels remain available to the employee.

2.2 Integrity Reporting Channels

In addition to the stakeholder-specific reporting channels outlined below, all stakeholders may report integrity concerns through the anonymous email: report.corruption@kpc.co.ke, or through any other confidential and independent reporting channel as may be designated by the Company.

2.3 Employees

Any employee who is not comfortable reporting suspected violations through the formal reporting framework may report through the Integrity reporting structures, including the Integrity boxes that have been provided in all Depots and Stations, by the whistleblower presenting themselves to the Integrity Officers, or to any Office they feel comfortable reporting to within the Company.

In addition, whistleblowers may utilize independent and confidential reporting channels, including escalation to the Head of Integrity & Ethics or directly to the BAC where circumstances require independence.

2.4 Executive Management and Board

Concerns by any Board member or Executive Management may be reported to the Managing Director or the BAC Chair, where independence or sensitivity of the matter requires.

2.5 KPC Shareholders and Other Stakeholders

KPC Shareholders, Clients/Customers, Service Providers (including suppliers, contractors, consultants) may report bribery or corruption related concerns to the Managing Director, the BAC Chairperson or anonymously through the email report.corruption@kpc.co.ke, or through any other confidential and independent reporting channel as may be designated by the Company from time to time.

3.0 Disclosure Framework

3.1 Responsible Officers

While Clause 3.0 defines the designated offices where Directors, employees, whistleblower may at their own volition and comfort, make disclosure to any office deemed by them to be the appropriate including the following:

- i. The Managing Director
- ii. The Management Ethics Committee (MEC)
- iii. The Head, Integrity & Ethics Officer
- iv. All Integrity Assurance Officers

Provided that, where appropriate, disclosures may also be escalated to the BAC, particularly for matters involving senior management, Board members, or where independence is required.

3.2 Confidentiality

The Company shall ensure the confidentiality of information relating to any person that reports an act of bribery or corruption, including the disclosure of the incident, and the identity of the person making the report, subject to applicable legal and regulatory requirements.

3.3 Identity of the Whistleblower

A person to whom a willful disclosure is made must comply with confidentiality requirements to protect the identity of the whistleblower. Any person who knowingly or negligently discloses the information of whistleblowers, informants, or witnesses that leads to harassment or intimidation, shall be subjected to internal disciplinary action in accordance with the Company's Human Resource Policy, and may be subject to applicable legal or regulatory sanctions.

3.4 Protection from Retaliation/Victimization

The Company has established appropriate measures for the protection of whistleblowers who report, in good faith, any knowledge or suspicion of an act of bribery or corruption. Any Director, Management, or employees, who retaliates, victimizes, or institutes any form of adverse consequences against someone who has reported a violation in good faith will be subject to disciplinary action, and may also be subject to legal or regulatory action where applicable.

4.0 Procedure of Handling a Concern

Upon receipt of whistleblower report(s), the recipient shall record, and submit to the Integrity Secretariat for further action, ensuring that all reports are properly documented and handled in a confidential and secure manner. The Integrity Secretariat Officers shall determine the cause of action to be taken, based on a preliminary and objective assessment, which, depending on the nature of the report, may either be investigated internally and submitted to the Management Ethics Committee for review and action or escalated to appropriate governance structures, including the BAC, where necessary .

4.1 Investigation of Reported Concerns

The investigation process will vary depending on the precise nature of the violation reported. All investigations must be conducted in a manner that is fair and objective to all people involved. The Company shall communicate in writing to the whistleblower, acknowledging receipt of the concern reported with appreciation and assuring them that verification shall be carried out, and appropriate action taken; whereas if the matter is beyond KPC, offer guidance on the relevant office or authority to report the matter. After investigation is completed, the report shall be submitted to the Management Ethics Committee for review and direction or to the BAC where the matter is material or falls within its oversight mandate. The Company shall provide feedback to the whistleblower for closure, subject to confidentiality, legal, and regulatory considerations.

5.0 Implementation, Roles and Responsibilities

5.1 Board of Directors

The Board of Directors shall exercise oversight, through the BAC, in the implementation of this Whistleblower Policy and ensure that Management is committed to its provisions. Further, the Board shall ensure that appropriate processes are in place for the verification and independent assessment of whistleblower reports submitted directly to the Chairperson or any other member of the Board including the following:

- i. Directing Management, through appropriate governance channels, to facilitate an investigation and give feedback.
- ii. Appointing an Ad-hoc Committee, where necessary, to undertake investigation and give feedback.
- iii. Referring the matter to any other relevant law enforcement agency.

5.2 Managing Director

The Managing Director shall be responsible for:

- i. Providing an enabling environment for the implementation of this Whistleblower Policy, including ensuring adequate resources and support for its effective operation.
- ii. Ensuring that all employees are aware of this Policy and that its objectives are met.
- iii. To the extent possible, ensure that whistleblowers, informants, or witnesses are protected against any victimization, or reprisal, intimidation, harassment, or any form of detrimental action, provided that the Managing Director shall not influence investigations involving senior management, Board members, or matters requiring independent oversight.

5.3 Head of Integrity and Ethics

The role of the Head of Integrity and Ethics is to:

- i. Receive, Record, and coordinate the investigation of the substance of the complaint/concern to determine whether there is evidence in support of the matter raised.
- ii. Advise the whistleblower, informant, or witness of their rights and obligations.
- iii. Protect the identity of the whistleblower, informant, or witness, subject to applicable legal and regulatory requirement.
- iv. To the extent possible, protect whistleblower, informant, or witness, from any victimization or reprisal.
- v. Where appropriate, conduct and/or manage any internal investigations and write a report with recommendations.
- vi. Where appropriate, escalate the matter to the Management Ethics Committee (MEC) for action or refer the matter to an appropriate external body for investigations or escalate to the BAC for significant or sensitive matters.
- vii. Keep the whistleblower or informant reasonably informed on the progress and the resultant outcome of any investigation relevant to their disclosure.
- viii. Act as Secretary to the Management Ethics Committee (MEC).
- ix. Provide appropriate periodic reports to the Company Secretary

5.4 Role of Whistleblowers and Informants

The whistleblower or informant has a responsibility to provide accurate, genuine and reliable information to the responsible Officer or any other Officer that they make disclosure to. While not expected to provide all the facts of the allegation(s), they must demonstrate that there are sufficient grounds for the concern and be willing to assist in the investigation of the concern if required, provided that such assistance is managed in a manner that preserves their safety and confidentiality under this Policy.

5.5 Malicious Reporting

If an investigation proves that an individual made a report maliciously or knowingly provided false information, they will face severe consequences including internal disciplinary action, termination of employment, or potential civil and criminal liability for defamation or perjury.

6.0 Monitoring, Evaluation and Review

The Head of Integrity and Ethics shall be responsible for ensuring implementation of this policy, monitoring and evaluation of its impact, and review. Monitoring and evaluation reports prepared periodically and submitted to the Management Ethics Committee, and where appropriate reported to the Board Audit Committee for oversight.

7.0 Effective Date

This Whistleblower Policy has been reviewed by the Board Audit Committee and approved by the Board of Directors on the day of 2026.

Signed by:
Ag. Managing Director, Kenya Pipeline Company PLC.
Date: 02 Sep 2026

10

11