

## WHISTLEBLOWING POLICY

This policy was adopted on **December 3rd, 2023**, and will be reviewed every two years by the Directors and Board of the company.

### 1. INTRODUCTION

AB Entheos Limited is committed to the highest standards of integrity, transparency, and accountability. The purpose of this policy is to provide a mechanism for employees, suppliers, customers, and other stakeholders to report unethical behaviour, misconduct, or violations of company policies, including corruption and fraud, without fear of retaliation. This is underpinned by our core values being: Innovative, Collaborative, Courageous, Accountable and Nimble.

### 2. SCOPE

This policy applies to all employees, directors, officers, contractors, suppliers, and third parties associated with AB Entheos Limited. It covers all forms of unethical behaviour, including but not limited to:

- Corruption and bribery
- Fraud and financial misconduct
- Discrimination and harassment
- Health and safety violations
- Environmental breaches
- Any other illegal or unethical conduct

### 3. REPORTING MECHANISMS

Whistleblowers may report concerns through the following confidential channels:

- **Email:** [legal@ab-entheos.co.ke](mailto:legal@ab-entheos.co.ke)
- **Confidential in-person reporting:** Nelly Jerobon, Company Secretary and Legal Advisor, +254729028069.

AB Entheos Limited guarantees confidentiality and protection for whistleblowers acting in good faith.

### 4. NON-RETALIATION POLICY

The company prohibits retaliation against whistleblowers. Any form of harassment, discrimination, or victimization against a whistleblower will result in disciplinary action, including possible termination.

### 5. INVESTIGATION PROCESS

All reports will be thoroughly investigated in a timely and impartial manner. The Compliance Office will assess the report, gather evidence, and take appropriate corrective actions.

Whistleblowers may be updated on the progress of the investigation where appropriate.

## **6. FALSE REPORTING**

Deliberate false reports made with malicious intent may result in disciplinary action. However, reports made in good faith, even if unproven, will not result in penalties.

## **7. POLICY REVIEW**

This policy will be reviewed periodically to ensure it remains effective and compliant with legal standards.

## **APPROVAL & IMPLEMENTATION**

This policy is approved by the Board of Directors and takes immediate effect. All employees and stakeholders must acknowledge and adhere to it.

*For any clarifications, please contact the Legal Office via email on*

*[legal@ab-entheos.co.ke](mailto:legal@ab-entheos.co.ke) To be reviewed on 3rd December 2027*