

1. Purpose

- 1.1 The purpose of this Document is to:
- 1.1.1. Facilitate and encourage Whistle-blowers to speak up in confidence on matters they suspect may involve anything improper, unethical or inappropriate and disclose information regarding such improprieties in the manner set out herein
 - 1.1.2. Provide clear procedures for the reporting of such matters
 - 1.1.3. Ensure that Disclosures are investigated and dealt with properly
 - 1.1.4. Discourage the victimisation of Whistle-blowers
 - 1.1.5. Protect Human Rights while
 - 1.1.6. Protecting the reputation of the Company.

2. Policy Statement

- 2.1 This policy is, intended to supplement all applicable laws, rules and regulations and other corporate policies. This policy has, been established to enable and encourage employees, officers and directors of the Company to raise such concerns, whether or not the reporting of matters may cause financial or non-financial loss to the Company or damage the Company's reputation, on a confidential basis, free from discrimination, retaliation or harassment, anonymously or otherwise.
- 2.2 Tsebo Solutions Group Holdings SA and its subsidiaries (collectively the "Company") are committed to maintaining a workplace in which the Company can receive, retain and address all complaints received by the Company regarding accounting, internal accounting controls or auditing matters and all behaviour that is contrary to the Companies Code of Ethics and Business Practice.

3. Scope

- 3.1 This policy and procedure is relevant to the Company, all its divisions, joint-ventures, directors, employees, contactors, subcontractors, suppliers and third parties.

4. Definitions

- 4.1 In this Document, unless the context indicates otherwise, the words and expressions set out below shall have the meanings assigned to them and cognate expressions shall have a corresponding meaning, namely:

Board	means the board of Directors of the Company appointed from time to time
Business days	means any day that is not a Saturday, Sunday or public holiday in the Republic of South Africa

Author:	Group Financial Director	Issue Date:	1 October 2014
Approver:	General Counsel – Group Legal Director	Revised Date:	1 October 2024
Doc. No:	PP/GOV/04/TSG	Issue No:	05

Company	means Tsebo Solutions Group Holdings SA (Proprietary) Limited, a company incorporated in accordance with the laws of the Republic of South Africa with registration number 2007/026513/07
Designated official	means the person named in paragraph 8 below, or any other person or entity which the Company may appoint from time to time
Director	means a director appointed to the Board from time to time
Disclosure	<p>means any disclosure of information regarding any conduct of the Company, a Director, an Employee, or an ex-Employee, made by a Whistle-blower who, acting in good faith, is of the reasonable belief that the information concerned shows:</p> <ul style="list-style-type: none"> • that a criminal offence has been committed or is likely to be committed. • that a Director, and/or Employee and/or the Company has failed, is failing, or is likely to fail to comply with any fiduciary or legal obligation to which it is subject. • that a miscarriage of justice has occurred, is occurring, or is likely to occur. • that the environment has been, is being, or is likely to be damaged. • that the health or safety of an individual has been, is being or is likely to be damaged. • unfair discrimination as contemplated in the Promotion of Equality and Prevention of Unfair Discrimination Act no 4 of 2000; or <p>that any matter referred to in paragraphs to above has been, is being, or is likely to be deliberately concealed</p>
Document	means this protected disclosure policy document
Employee	<p>means:</p> <ul style="list-style-type: none"> • any person, excluding an independent contractor, who works for the Company and who receives, or is entitled to receive, any remuneration. • any other person who, in any manner, assists the Company with the carrying on or conducting of its business.
Impropriety	means failure to observe standards of honesty or improper behaviour by the Company, a Director, an Employee or an ex-Employee.
Investigations workgroup	means the workgroup established by the Company in accordance with paragraph 10.1.1 below to investigate Improprieties
LRA	means the Labour Relations Act no 66 of 1995

5. Principles and Requirements

- 5.1 The Company recognises that an effective whistle-blowing procedure:
 - 5.1.1. Can function as an early warning system which can be used to avert possible risks to the Company; and
 - 5.1.2. Encourages organisational transparency and accountability, both within the company and all subcontractors.
- 5.2 This Document governs the reporting and investigation of suspected Improproprieties and gives effect to the PDA, within the Company.
- 5.3 Employees are encouraged to utilise the procedure set out on this Document to report suspected Improproprieties. However, individual Employee grievances and issues regarding terms and conditions of employment will continue to be dealt with in terms of the relevant human resources management policies and procedures.

6. Procedure

- 6.1 Voluntariness and Disclosures to External Bodies
 - 6.1.1. A Disclosure made by a Whistle-blower to the Designated Official in good faith and in the manner provided for in this Document shall be a Protected Disclosure in accordance with section 6 of the PDA.
 - 6.1.2. However, the Company cannot compel a Whistle-blower to make a Disclosure to the Designated Official in the manner provided for in this Document.
 - 6.1.3. This procedure provided for in this Document does not, in any way, detract from a Whistleblower's right, in terms of the PDA, to make his/her Disclosure directly to any external person or body in circumstances where a Whistle-blower is an Employee and he/she feels that the nature and extent of the Disclosure is such that it will be advisable or appropriate in the circumstances for the Disclosure to be made to an external body.
 - 6.1.4. The PDA provides that the Whistle-blower may make such a Disclosure to the persons/bodies, and in the circumstances, set out in sections 5 to 9 of the PDA and that those Disclosures shall be Protected Disclosures.

7. Legislative and Regulatory Framework

- 7.1 This Document seeks to give effect to:
 - 7.1.1. the PDA
 - 7.1.2. the Prevention and Combating of Corrupt Activities Act no 12 of 2004
 - 7.1.3. the code of conduct of the Company
 - 7.1.4. Legislation relevant to specific countries of operations.

8. Designated Official

- 8.1 The Company has appointed Deloitte to act as the Designated Official.
- 8.2 The Company shall:
 - 8.2.1. Have the right to remove the Designated Official and appoint an alternative Designated Official from time to time.
 - 8.2.2. Ensure that the name and contact details of the Designated Official are displayed on the Company website.
- 8.3 Reporting channels for South Africa and the rest of Africa:
 - 8.3.1. Tip-Offs Anonymous hotline 0800 003 317

- 8.3.2. Email Tsebo@tip-offs.com
- 8.3.3. International toll-free SMS number +27 72 014 4445

9. Making a Disclosure to the Designated Official

- 9.1 The Whistle-blower should make a verbal, written report or detailed text message to the Designated Official.
- 9.2 The Designated Official shall, if requested by the Whistle-blower, explain to the Whistle-blower the external options available to the Whistle-blower for making a Disclosure as set out in the PDA or other relevant legislation if the allegation is outside of South Africa.
- 9.3 If the Whistle-blower elects to make a Disclosure to the Designated Official in accordance with the procedure set out in this Document, the Designated Official shall, within 24 (twenty-four) hours after receipt of the Disclosure, provide the Whistle-blower with a written acknowledgement of receipt of the Disclosure.
- 9.4 The Designated Official shall establish the nature and extent of the Impropriety and if the Disclosure is made orally, document the Disclosure by means of a written transcript.
- 9.5 Within 2 Business Days of receipt of the Disclosure, the Designated Official shall refer the Disclosure to the Group Audit and Risk Executive.
- 9.6 In the event of a conflict of interest where the Impropriety concerns or involves the chairman of the Board, or any director, or member of EXCO, then the Designated Official shall refer the Disclosure to the Chairman of the Audit Committee.

10. Investigations into Disclosures

Investigations Workgroup

- 10.1 The Company shall establish an Investigations Workgroup to ensure co-ordination and proper investigation of Disclosures, which shall be headed by Internal Audit and may include external technical resources to the extent required.
- 10.2 If the matter is an HR matter or grievance then no investigation shall be performed, the matter will however be referred to HR, who in turn should provide feedback to Internal Audit regarding the matter.
- 10.3 The Investigations Workgroup shall conduct a preliminary investigation to determine whether:
 - 10.3.1. an adequate basis exists for commencing a full investigation.
 - 10.3.2. the Disclosure is accompanied by information specific enough for it to be investigated.
- 10.4 If the preliminary investigation reveals sufficient evidence to warrant a full investigation, establish a course of action to investigate the impropriety.
- 10.5 Investigate the impropriety.
- 10.6 Make a recommendation to the CEO of the division.
- 10.7 If the Investigations Workgroup establishes that the Whistle-blower did not act in good faith in making the Disclosure, the Company shall:
 - 10.7.1. where the Whistle-blower is an Employee, report the matter to HR with a view to potentially instituting disciplinary action against the Employee.
 - 10.7.2. where the Whistle-blower is a member of the general public, consider seeking the appropriate relief in a court of competent jurisdiction.

Investigation Participants

- 10.8 Those who are interviewed or are asked to provide information with regard to an impropriety should refrain from discussing the investigation or their testimony with anyone not connected to the investigation.

- 10.9 Requests for confidentiality on the part of participants in the investigation will be honoured to the extent possible within the law and the legitimate needs of the investigation.

Subjects

- 10.10 The identity of the Subject/s shall be maintained in confidence to the extent possible given the law and the legitimate needs of the investigation.
- 10.11 Subjects will, to the extent possible given the law and the legitimate needs of the investigation, be informed of the allegations made against them at the outset of the investigations and shall have an opportunity to give their input during the investigation and to make representations with regard to evidence forming part of the investigations.
- 10.12 Subjects have a duty to co-operate with the Investigation Workgroup to the extent that their cooperation will not compromise self-incrimination protections under the law.
- 10.13 Subjects shall have the right to consult with representatives of their choice, including legal representatives.
- 10.14 No allegation of Impropriety shall be sustained unless, at a minimum, the evidence supports the allegation on a preponderance of probability.
- 10.15 If the allegations are sustained Tsebo shall take any such disciplinary action as is provided for in accordance with the disciplinary procedures established by the Group.
- 10.16 If the allegations are not sustained, the Subject should be consulted as to whether a public disclosure of the result of the investigation would be in the best interests of the Subject and the Group.

11. Occupational Detriment

- 11.1 No Employee, who is a Whistle-blower, may be subject to an Occupational Detriment on account of having made a Protected Disclosure.
- 11.2 An Employee who has been subject to an Occupational Detriment may:
- 11.2.1. approach any court having jurisdiction for the appropriate relief, including the Labour Court.
 - 11.2.2. pursue any other process allowed or prescribe in law.
 - 11.2.3. In accordance with section 4(2)(a) of the PDA, any dismissal of an Employee in breach of paragraph 11.1 above is deemed to be an automatically unfair dismissal as contemplated by section 187 of the LRA and any dispute about such dismissal must follow the procedure set out in Chapter VIII of the LRA and such an Employee may claim either compensation, up to a maximum amount of 2 (two) years' salary, or reinstatement.

- 11.3 In accordance with section 4(2)(b) of the PDA, any other Occupational Detriment suffered by an Employee shall be deemed to be an unfair labour practice as contemplated in Part B of Schedule 7 to the LRA. Any dispute in respect of such practice must follow the procedure set out in Part B of Schedule 7 to the LRA, provided that if the dispute fails to be resolved through conciliation, it may be referred to the Labour Court for adjudication.
- 11.4 If an Employee who has made a Protected Disclosure reasonably believes that he/she may suffer an Occupational Detriment on account of having made a Protected Disclosure, he/she may request, if reasonably possible or practical, to be transferred from the position occupied by him/her at the time of making the Protected Disclosure, to another position in the same division or to another division of the Company provided that his/her terms of employment shall not, without his/her written consent, be less favourable than the terms of his/her employment immediately prior to his/her transfer.

12. Reporting

- 12.1 the Whistle-blower shall not be informed about the precise action taken or to be taken by the Company or the relevant external body if by doing so it would infringe a duty of confidence owed by the Designated Official, Tsebo Group or the Investigations Workgroup, to some other person or body.
- 12.2 If the investigation leads the Investigations Workgroup and/or the Company to suspect that a crime has been committed, the results of the investigation shall be reported to the appropriate law enforcement agency in accordance with section 34 of the Prevention and Combating of Corrupt Activities Act no 12 of 2004.
- 12.3 On a bi-annual basis the Group Audit and Risk Executive shall report all reports and the outcomes of all investigations to the Group Audit Committee as part of the Group Internal Audit's Audit Committee Report.

13. Confidentiality

- 13.1 Neither the Designated Official, the Company, nor the Investigations Workgroup shall disclose the identity of the Whistle-blower without the written consent of the Whistle-blower. However, should a situation arise in which the Impropriety will not be able to be properly investigated or where a Whistle-blower's evidence may be needed in court, the Designated Official and/or the Investigations Workgroup shall discuss how best to deal with the situation with the Whistle-blower and attempt to resolve the matter.
- 13.2 Where a Whistle-blower, of his/her own accord, discloses his/her identity, neither the Company, the Designated Official, nor the Investigations Workgroup shall be obligated to maintain such confidence.

14. Related Policies

- 14.1 Anti Bribery and Corruption Policy
- 14.2 Code of Ethics and Good Business Practice Policy
- 14.3 Gifts and Entertainment Policy