

Message from the Chief Executive's Office

At Tsebo Solutions Group, our commitment to integrity and ethical business practices is fundamental to our success. As we continue to grow and navigate the complexities of our industry, it is essential that we uphold the highest standards of conduct across all our operations.

Bribery and corruption present serious threats to our values, undermining fair competition and exposing us to significant legal and reputational risks. To safeguard our business and uphold the trust we have built with our clients, partners, and communities, we want to reaffirm our zero-tolerance approach to bribery and corruption.

In line with this, we have implemented strong anti-bribery and anti-corruption measures, ensuring compliance with the Prevention and Combating of Corrupt Activities Act (PRECCA) and the UK Bribery Act. Our approach is based on the six principles under section 7 of the UK Bribery Act:

1. **Proportionate Procedures:** Our anti-bribery policies are aligned with both local and international laws, proportionate to the risks we face in our operations.
2. **Top-Level Commitment:** Senior leadership is fully committed to promoting a culture of transparency and ethical conduct. We lead by example, ensuring anti-bribery measures are fully embedded across the Group.
3. **Risk Assessment:** We regularly conduct risk assessments to identify potential bribery risks, particularly in higher-risk sectors and regions, ensuring appropriate controls are in place.
4. **Due Diligence:** We perform due diligence when engaging with third parties, ensuring they comply with our anti-bribery standards and do not expose Tsebo to any indirect risks.
5. **Communication and Training:** We conduct regular training and provide clear communication to ensure that every employee understands their role in preventing bribery and corruption.
6. **Monitoring and Review:** We regularly review and monitor our procedures to ensure their effectiveness, making necessary adjustments as risks and regulatory requirements evolve.

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These principles are more than just guidelines—they are at the heart of how we do business. We urge you to integrate them into your daily work, regardless of your role or level within the Group. Upholding these standards is not only about protecting Tsebo but about maintaining the trust we have earned and our reputation as a leader in our field.

Should you ever find yourself in a situation of uncertainty, please seek guidance from your line manager or our Group Compliance Manager. You can also use our confidential Tip-Offs Anonymous Hotline to report any concerns.

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Tim Walters

Chief Executive Officer

A handwritten signature in black ink, appearing to be 'CJ', written over a horizontal line.

Dr Chris Jardine

Chief Executive Officer

1. Introduction

Tsebo Solutions Group (Proprietary) Limited, its parent Group and subsidiaries (collectively referred to as the “Group” and/or “Tsebo”) are committed to the highest standards of social and business practices. This Anti-Bribery and Corruption Policy is designed to provide clear guidance on the standards of integrity expected from all employees, suppliers, and stakeholders across the Group. At Tsebo, we have a zero-tolerance policy towards bribery, theft, corruption and any form of inducement.

2. Applicable Legislation

This policy is informed by and aligned with the anti-bribery legislation in the countries where Tsebo operates. Specifically, it adheres to the Prevention and Combating of Corrupt Activities Act (PRECCA) as amended from time to time, including the 2024 insertion of section 34A. This section introduces personal liability for individuals in positions of authority who fail to prevent corrupt activities by persons associated with them, which strengthens the accountability of businesses for corrupt activities committed by their associates.

Additionally, this policy aligns with international standards, including the UK Bribery Act and the United Nations Global Compact (UNGC), to which Tsebo subscribes. Principle 10 of the UNGC explicitly addresses the need to work against corruption in all its forms, including bribery and extortion. By adhering to these frameworks, Tsebo ensures that our practices meet both local and global anti-corruption standards.

3. Policy Statement

Tsebo will conduct business in accordance with the highest ethical standards and in compliance with the law. This includes strict adherence to the Prevention and Combating of Corrupt Activities Act (PRECCA) as amended in 2024, the UK Bribery Act, and the principles of the United Nations Global Compact, particularly Principle 10, which commits us to work against corruption in all its forms, including bribery and extortion.

This means that Tsebo will not authorise, pay, promise or offer to give anything to a third party to improperly influence that individual to act favourably towards the Group. Tsebo will not request or authorise any third party to make any such payment, promise or offer in order to gain any commercial, contractual or regulatory advantage. Such behaviour constitutes bribery and is unacceptable business conduct wherever the Group operates or wherever its products are sold or sourced.

Failure to comply with any provision of this policy is a serious violation, and may result in disciplinary action, up to and including termination of employment, as well as civil or criminal charges.

3.1 Policy Objectives

This Anti-Bribery and Anti-Corruption Policy ("ABAC") focuses, in greater detail on certain elements related to preventing bribery and corruption within Tsebo. Its purpose is to:

- help Applicable Persons identify and avoid situations that could potentially violate anti-bribery and anti-corruption laws;
- Ensure that Applicable Persons and third parties acting on behalf of the Group adhere to the highest standards of legal and ethical conduct;
- Reduce the risk of legal, financial and reputational damage to Tsebo.

While this policy aims to provide clear guidance, it cannot address every possible scenario. Therefore, Applicable Persons are expected to exercise sound judgment and common sense in situations not explicitly covered by this policy. If Applicable Persons require further clarification or are uncertain about how to proceed in any situation, consult their line manager, the Group Compliance Manager, or the Group Audit and Risk Executive.

For clarity and ease of understanding, a Definitions section is included at the end of this document to assist with key terms used throughout the policy.

3.3 Scope of the Policy

The policy applies to the Board of Directors, executive management, officers, employees, contractors, consultants, advisors, suppliers, customers, all brands, divisions, joint ventures and subsidiaries ("Applicable Persons") of Tsebo Solutions Group Holdings SA.

This policy defines the minimum standards that all Applicable Persons of the Group must observe to prevent violations of applicable anti-bribery laws, rules and regulations. If Applicable Persons encounter a situation that raises potential anti-bribery concerns or are uncertain about how to proceed, they must consult their line manager, the Group Compliance Manager, or the Group Audit and Risk Executive before taking any action.

3.2 Minimum standards

Applicable Persons are prohibited from giving, offering or promising anything of value to a supplier, customer, investor, government official or any other third party, with the intent to improperly obtain or retain any business or any other advantage.

This prohibition should be interpreted broadly. The following concepts are essential to understanding the scope of the prohibition against bribing third parties.

- *Giving* – if Applicable Persons are prohibited from making any payment, gift, offer or promise directly, they are also prohibited from making it indirectly.
- *Anything of value* – includes not only cash and cash equivalents but also gifts, entertainment, accommodation and anything else of tangible or intangible value save for as allowed in terms of the Tsebo Gifts Policy.
- *Improperly* – Improper intent exists when anything is given to an official with the intent to influence the official's acts or decisions, to induce the official to violate his or her duties or to obtain any other unfair advantage.
- *Business or advantage* – any improper payment in connection with the business of the Group is prohibited, including payments to obtain government business or to gain any other advantage.

4. Reporting

Tsebo encourages all Applicable Persons to report any suspected instances of bribery or corruption, whether involving employees, third parties, or business partners, including situations where personal funds are used to facilitate such actions. Reports can be made to Line Managers, the Group Compliance Officer and Group Audit and Risk Executive.

Alternatively, Applicable Persons who wish to remain anonymous may use the Tip-Offs Anonymous Hotline:

Call 0800 003 317 (South Africa toll-free)

Email tsebo@whistleblowing.co.za

WhatsApp +27 31 308 4664 (secure WhatsApp chatbot worldwide)

Web www.whistleblowing.co.za

SMS 33490 (South Africa, R1.50 per SMS)

App: Whistle Blowers reporting app, available on Google Play and the App Store

5. Gifts

Tsebo has a separate Gifts and Entertainment Policy. This policy should be read alongside the Gifts and Entertainment Policy. If there is any confusion or Applicable Persons are uncertain about the appropriateness of a gift, then they should read the Gifts and Entertainment Policy and consult their line manager, the Group Compliance Manager or Group Audit and Risk Executive.

Applicable Persons should not give or accept gifts, entertainment, or any other personal benefit or privilege that could in any way influence or appear to influence their objectivity in the execution of their duties or influence or be seen to influence the behaviour of any counter party, as set out in applicable anti-bribery and anti-corruption legislation.

Where anything is offered to Applicable Persons and/or a member of their immediate family for less than market value, the guidelines in determining a conflict of interest would be:

- ☐ The value or frequency of the offer made is excessive having regard to prevailing business standards and having regard to the personal circumstances of the employee or director involved;
- ☐ Should the receipt of such offering become a matter of public attention, the acceptance of such offering would jeopardise the trust that a stakeholder may have in the Group or may have the potential to negatively affect the Group's reputation; and
- ☐ Is the offering of a nature that the Group would, in all probability, not reciprocate?

In instances where it appears to be inappropriate to accept the item, the Applicable Person is advised:

- ☐ To tactfully refuse the offering; or
- ☐ In exceptional circumstances, if to refuse such offering would reasonably cause embarrassment or hurt to the person making the offering, Applicable Persons may accept the offering on behalf of the Group and then notify their line manager and the Marketing Director, so that an appropriate course of action may be determined;
- ☐ Comply with the prevailing Gifts and Entertainment Policy of the Group in terms of reporting thereof and acceptable values; and
- ☐ To declare the item in the official gift register of the Group which is held by the Group Compliance Manager.

Furthermore, any Applicable Person of the Group who, save for as allowed in terms of the Gifts and Entertainment Policy:

- ☐ Directly or indirectly gives/agrees to give/offer any other person gratification for that person to act in a manner which is illegal or amounts to an abuse of authority or is designed to achieve an unjustified result;
- ☐ Directly or indirectly gives or receives gratification to improperly influence the promotion, execution or procurement of a contract; and
- ☐ Directly or indirectly offers or accepts gratification in order to influence the award or withdrawal of a tender is guilty of an offence of corruption in terms of the Prevention and Combating of Corrupt Activities Act which the Group is obliged to report to the police.

6. Political, Charitable and other Public Activities and Business Affiliations

In general, we would not expect that a conflict of interest will arise from a director or employee's affiliation with outside professional, political, civic or charitable organisations or (subject to written approval by the Group in advance) from directorships or trusteeships of non-competing business entities who do not trade with the Group.

Any request for such approval should be submitted in writing to the CEO. An employee should disclose to the CEO any such activities where the employee has reason to believe that an invitation to serve in any such organisation was offered primarily because of the person's employment with the Group or where there is an implication of the Group's interest or responsibility.

To avoid such an inference, unless approved by the CEO, in writing, an employee shall refrain from using the Group or its premises for charitable, political or other purposes outside the employee's normal duties and responsibilities.

6.1 Personal Political Contributions by Employees.

Tsebo respects the right of employees to participate in political activities. Personal political contributions are permitted subject to the following conditions:

- ☐ Contributions are not made from company funds;
- ☐ Expenses for personal political activities are not submitted to the company for reimbursement;
- ☐ Company resources are not used for personal political activities, such as company time, paper, the use of printing facilities; and
- ☐ The employee in no way suggests that he/she is representing the company in the individual political activity.

6.2 Lobbying

Lobbying activity generally includes attempts to influence the passage or defeat of legislation. It also extends to cover efforts to influence formal rulemaking by executive branch agencies or other official actions of agencies, including the decision to enter into a contract or other financial arrangement. Moreover, "grassroots" lobbying activity (where one communicates with the public or segment of the public encouraging others to contact public officials for the purpose of influencing the passage of legislation or a rulemaking) is in many cases also considered lobbying activity. The activities described in this paragraph are collectively referred to as "Lobbying Activities." The Group does not approve of any Lobbying Activities.

Applicable Persons must comply with the following:

- ☐ Applicable Persons or agents may not engage in any Lobbying Activities, as described above, on behalf of Tsebo.
- ☐ Applicable Persons or agents may not retain an outside consultant to provide Lobbying Activities, services in support of Lobbying Activities, or services otherwise related to government affairs or public policy.
- ☐ If Applicable Persons are not sure whether their activities would be considered Lobbying Activities, they must contact the Group Legal Department.

7. Charitable Donations

To ensure that no donation is used to camouflage a bribe, and that no donation can be misconstrued as a bribe, any donation given on behalf of Tsebo should be done through the CSR Committee and should comply with the following guidelines:

- Any request for a donation must be made in writing and must sufficiently describe the charitable purpose of the donation, any business reason for the donation, and all details about the recipient.
- The recipient must be screened to determine that it is a legitimate charitable organization.
- The recipient must be screened to determine that it has no connection to a third party who is in a position to act or take a decision in favour of Tsebo
- In case of doubt, the legal department should confirm that the donation is lawful under the written laws and regulations of the country where the donation will be made.
- The donation must be submitted via csr@tsebo.com and processed in accordance with the CSR Funding Process. The Divisional CSR Committee will review the proposal and submit a formal written recommendation to the Executive Authority, being the Group Chief Executive Officers who hold final written approval authority for CSR-related expenditure in accordance with Tsebo's Limits of Authority framework. Final approval may only be granted in writing by the Group Chief Executive Officers in accordance with the Limits of Authority framework. No funds may be released prior to receipt of such written approval.
- The donation must be recorded in the central CSR database maintained by the CSR team and must be included in quarterly CSR reporting to the Social, Ethics and Transformation Committee (SETC).

Donations made outside of the formal CSR Funding Process are not allowed unless::

- It is less than R20 000.00.

- The donation request is made in writing to the division for which the donation is being requested from and must sufficiently describe the charitable purpose of the donation, any business reason for the donation, and all details about the recipient.
- The recipient must be screened by the Financial Director (FD) of the division to determine that it is a legitimate charitable organization.
- The recipient must be screened to determine that it has no connection to a third party who is in a position to act or take a decision in favour of Tsebo.
- In case of doubt, the legal department should confirm that the donation is lawful under the written laws and regulations of the country where the donation will be made.
- The donation must be approved in writing and in advance by the divisional managing director (MD) and the divisional FD.
- A section 18(a) certificate must be obtained from the charitable organisation.
- Notwithstanding the monetary threshold, all donations remain subject to anti-bribery screening and may not be used, directly or indirectly, to influence, reward, or secure any business, regulatory, or contractual advantage.
- Repeated or aggregated donations to the same recipient within a 12-month period will be assessed cumulatively for threshold purposes.
- For all CSR-related proposals, including client-requested initiatives or community support projects, employees must follow the Tsebo CSR Proposal and Approval Process as outlined in the Group CSR Framework. All approved CSR expenditure must align with Tsebo's BEE NPAT strategy and must be authorised in writing by the Group Chief Executive Officers as the Executive Authority in accordance with the Limits of Authority framework. The Divisional CSR Committee is responsible for evaluating proposals against predefined criteria such as project impact, alignment with CSR objectives and feasibility, and submitting a recommendation to the Executive Authority, who makes the final determination to approve or reject the proposal.
- Bereavement-related or solidarity contributions for the benefit of employees or their families are not classified as Corporate Social Responsibility (CSR) initiatives and may not be funded, directly or indirectly, from any Tsebo-controlled funds, including divisional budgets, discretionary spend, marketing budgets, BEE NPAT allocation, or any other company financial resource.
- Such contributions must be strictly voluntary and privately funded by employees in their personal capacity and may not be represented as being made on behalf of Tsebo.
- No employee may solicit, coordinate or facilitate company-funded contributions in circumstances that could create a perception of obligation, preferential treatment, or influence.
- Any deviation from this principle must be formally submitted through the Tsebo CSR Funding Process and approved in writing

by the Group Chief Executive Officers in accordance with the Limits of Authority framework.

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The following documents must be sent to the Group Financial Manager after the donation is made:

- ☐ Proof of approval from the divisional MD and FD;
- ☐ The written donation request with purpose of the donation and any other business reason;
- ☐ A section 18(a) certificate; and
- ☐ The proof of payment.

8. Facilitation Payments

It may be the local practice for businesses to make payments of small amounts to low-level government officials in order to expedite or facilitate routine government actions over which such officials have no discretion. Examples of routine, non-discretionary actions include providing police protection, granting visas or utility services, or clearing customs.

However, under this policy, such payments, known as facilitation payments, are strictly prohibited. Facilitation payments are considered acts of corruption and are illegal under South Africa's Prevention and Combating of Corrupt Activities Act (PRECCA) and the UK Bribery Act. Regardless of the size or nature of the payment, such actions expose both the individual and Tsebo to serious legal consequences, including fines and imprisonment.

As such, the Group, its directors, employees, third parties, associated persons and agents to whom this policy applies must refrain from:

- ☐ Making, offering, or authorising any form of facilitation payment, regardless of how customary such payments may be in certain regions or industries.
- ☐ Accepting or soliciting facilitation payments from any individual or entity in relation to Tsebo's business operations.
- ☐ Engaging in any activity that may be perceived as facilitating routine government actions through payments or other forms of gratification.

9. Proper Accounting

The Group's books, records and accounts are to reflect accurately and fairly, in detail all transactions and acquisitions and dispositions of assets in accordance with the highest standards of integrity and international financial reporting standards.

No director or employee shall make false or misleading statements to either management or the internal or external auditors of the Group in connection with the preparation, audit or examination of any internal or external financial statement or otherwise.

No payment made or to be made shall be approved without the adequate supporting documentation or with the intention that or understanding that such payment is for a purpose other than that described in such supporting documentation.

10. Non-Solicitation

The Group does not approve of the making of any payment in any kind (gifts, favours, etc.) to influence any act or decision relating to the Group's business.

No Applicable Persons of the Group are to make, offer, promise or authorise an unlawful or improper payment of any kind, whilst knowing that such payment is intended as a bribe, payoff or rebate in an attempt to coerce any individual into awarding business opportunities to the Group or preventing any business opportunity from being denied to /withdrawn from the Group.

Individuals are warned that such conduct could have serious consequences for the Group and the individual concerned, including but not limited to criminal and civil prosecution and the Group will investigate and pursue any such allegations to the full extent of the law.

The Group's views on non-solicitation should be clearly communicated to all parties that conduct business with the Group.

Furthermore, employees are not permitted either during their employment or for a period of 12 months thereafter to solicit or entice any employees of Tsebo to leave their employment with Tsebo. This obligation is a continuing one and shall survive termination of employment for whatsoever reason for a period of 12 months from date of termination of employment. Employees acknowledge that Tsebo has the right to enforce this provision after an employee has left and claim any damages which it may have suffered as a result thereof.

11. Relationships with Governments

The Group respects the authority of the governments in the countries in which it conducts its business. It is therefore imperative that directors and employees maintain an honest, transparent and ethical relationship with the government, their agencies, officials and personnel.

Directors and employees must ensure that when providing Group information to representatives of the government, that same is accurate, comprehensive and in compliance with applicable laws and regulations relating to corporate participation in public affairs.

12. Third Parties

12.1 Who Are They and Why Should We Care?

In this policy, third party means any individual or entity that provides services to or acts on behalf of or under the control of Tsebo, including agents, associated parties, contractors, distributors, consultants, suppliers, customers, investors, joint venture partners, government officials or any other officials.

Because anti-bribery laws prohibit “indirect” as well as direct payments and offers, Tsebo and its Applicable Persons may be held liable for the conduct of third parties, agents and associated when we know or reasonably should have known of the unlawful conduct. Turning a “blind eye” or ignoring “red flags” that something may be wrong does not exonerate Tsebo or the Applicable Person from criminal liability.

Authorising a third party, agent or associated to do something that you, as the Applicable Person cannot do directly is a violation of this policy.

12.2 Due Diligence

Before entering into any contract with a third party, Applicable Persons must first conduct a reasonable investigation into its background, reputation, and business capabilities. This investigation is called “due diligence” and should be documented and records maintained of the outcomes.

Applicable Persons must not hire a third party if they have reason to suspect that they will pay bribes on behalf of Tsebo. All fees and expenses paid to third parties should represent appropriate and justifiable remuneration for legitimate services to be provided and accurate financial records of all payments must be kept.

Should any adverse information be uncovered during the due diligence process or after the relationship with the third party is established that warrants a review of the relationship it should be escalated to the relevant divisional CEO and Group Legal.

12.3 Compensation and Payments to Third Parties

Compensation to third parties must be commercially reasonable and commensurate with the tasks that they undertake. Contracts should generally provide fixed compensation for specific, identified tasks and should avoid large percentage-based commissions, success fees and retainers.

Payments to third parties must be made in accordance with the terms of their contracts; in particular, it is a violation of this policy to honour requests by third parties to vary the terms of contracts by:

- ☐ Increasing or decreasing agreed amounts on any invoice if there is no factual, documented basis; or

- Submitting multiple invoices if Applicable Persons suspect such invoices may be used in a manner contrary to Tsebo standards, procedures or applicable laws or otherwise used improperly.

Contracts that provide for payments to parties other than the contracting party, or payments to countries other than where the entity operates of the contracting party, must be approved in advance by the divisional CEO and the divisional FD.

12.4 Contractual Obligations of Third Parties

Contracts must contain representations and warranties around compliance with this policy.

Applicable Persons of the Group may not retain a third party until sufficient due diligence has been performed to enable the employee to conclude with reasonable assurance that the third party understands and will fully abide by the Group's policies. Any appointment of consultants must be approved in accordance with the Limits of Authority document.

The Tsebo entity must have a written agreement with each of its third parties and the agreement must specifically bind such party to comply with the applicable Anti-Bribery and Anti-Corruption legislation in which it operates as if it applied to them directly.

In evaluating potential third parties and then during any subsequent relationship with such parties, Tsebo employees must be conscious of any 'red flags' that may be present or arise. A 'red flag' is a fact or circumstance that serves as a warning signal that an intermediary may act corruptly. It is the responsibility of the employee who observes a red flag to refer the matter to the Group Financial Controller and Divisional Financial Director.

13. Roles and Responsibilities

It is the responsibility of every Applicable Person to ensure they have read, understood and adhere to this policy. The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all Applicable Persons. All applicable persons must avoid any activity that might lead to or suggest a breach of this policy.

The Board and the Social, Ethics and Transformation Committee, is responsible for oversight and enforcement of this policy. Senior management has a duty to prevent bribery and corruption, and failure to do so may result in personal liability. Tsebo management must ensure all employees understand the consequences of corruption under PRECCA, which includes prison terms, financial penalties, and reputational harm.

14. Monitoring and Review

The Group Compliance Manager will monitor the effectiveness and review the implementation of this policy, regularly considering its adequacy and effectiveness.

Any improvements identified will be affected promptly. Internal processes and procedures will be subject to regular audits by Group Internal Audit to provide assurance that they are effective in countering bribery and corruption.

The policy will be reviewed at least every two years or as and when there are material amendments in the legislation and global best practice standards.

15. Discipline

Should an individual to whom this ABAC policy applies, contravene this policy Tsebo reserves the right to discipline or terminate the employment of any such individual or to terminate any dealings or contracts it has with the contravening party. All persons to whom this policy applies hereby indemnifies and holds the Group harmless against any action which the Group may take against the contravening party and any ensuing damages, expenses, claims or losses arising as a result thereof.

Tsebo may also be legally obliged to or may voluntarily elect to report contraventions of this policy and/or the Code of Ethics to the South African Police Services and the contravening party acknowledges these rights and obligations and holds the Group harmless against any ensuing damages, expenses, claims or losses arising as a result thereof.

Further sanctions that may apply include and are not limited to:

- prison terms;
- heavy fines;
- lawsuits;
- liability of directors, executives, representatives; and
- reputational damage.

16. Related Policies

This policy must be read in conjunction with the following policies and documents:

- ☐ Code of Ethics and Good Business Practice Policy
- ☐ Gifts and Entertainment Policy
- ☐ Whistle-Blower Policy

ANNEXURE TO POLICY - ADDITIONAL GUIDANANCE

Important Definitions:

Agents:

A party who is paid to represent the company and includes all consultants, contractors and other advisers whose ability to represent Tsebo is established or implied by the terms of their arrangement with any division/solution of Tsebo.

Associated Persons:

A person (which includes corporate entities) who is engaged or paid to represent any entity in the Group and has the ability to bribe/corrupt another person with the intent to obtain or retain business for Tsebo, or to obtain or retain an advantage in the conduct of business for Tsebo. Ability to represent is established or implied by the terms of their arrangement. This could include:

- subsidiaries and controlled entities
- joint venture partners
- advisers
- distributors
- contractors
- agents or intermediaries
- suppliers delivering a service for or on behalf of Tsebo

Corruption:

There is no single definition of corruption and it may vary between the various anti-bribery and anti-corruption legislation. Anybody who accepts any gratification from anybody else or gives any gratification to anybody else in order to influence the receiver to conduct herself / himself in a way which amounts to the unlawful or unethical exercise of any duties commits the crime of corruption.

Bribery

- The offence of bribery is committed when a financial or other advantage is offered, given or promised to another person with the intention to induce or reward them or another person to perform their responsibilities or duties improperly (it does not have to be the person to whom the bribe is offered that acts improperly); or
- when a financial or other advantage is requested, agreed to be received or accepted by another person with the intention of inducing or rewarding them or another person to perform their responsibilities or duties inappropriately (it does not have to be the person who receives the bribe that acts improperly).

- It does not matter whether the bribe is:
 - given or received directly or through a third party (such as someone acting on the behalf, for example an agent, distributor, supplier, joint venture partner or other intermediary); or
 - for the benefit of the recipient or some other person.

Extortion

The crime of extortion is committed when a person unlawfully and intentionally obtains some advantage either of a patrimonial or a non-patrimonial nature, which is not due to such person, from another by subjecting the latter to pressure which induces him or her to submit to the taking or handing over of the advantage.

Kickbacks

Kickbacks take place when suppliers or service providers pay part of their fees to the individuals who give them the contract or some other business advantage.

Nepotism

Occurs when a person shows unfair favour towards family, relatives or friends instead of applying an objective evaluation on the ability or suitability of the person. Normally involves the circumvention of processes and a conflict of interest.

Favouritism

It involves the provision of services or resources or benefits according to a person's personal preferences which could be based on the person's religious, ethnic or other personal beliefs.

Fronting

- Involves the misrepresentation of a person or entity so as to increase the probability of attaining some kind of benefit. Is committed to win contracts or business opportunities and may take the following form:
 - Tokenism: superficial inclusion of previously disadvantaged individuals thereby claiming to be a majority black owned company.
 - Fronting entails deliberate circumvention of the B-BBEE (Broad Based Black Economic Empowerment).

Government Officials

A government official includes anyone, regardless of rank, who is a Politically Exposed Person (PEP), Prominent Influential Person (PIP) or any known associates of such persons

- Heads of state, cabinet ministers, members of parliament/local/provincial government, senior administrators in government departments (financial departments/tender processes), senior judges, managers of local

municipalities who award tenders, senior and/or influential officials, ambassador/high commissioner, senior representatives of religious organisations.

- Any individuals who are or have in the past been entrusted with prominent functions in a particular country, police officers, firefighters, members of the military, tax authorities, customs or health inspectors, etc. A Foreign Prominent Public Official (FPPO) would be someone who holds a Prominent Public Official (PPO) position in a Foreign country. For example: Premier of a province; member of a foreign royal family; government minister or equivalent senior politician; leader of a political party; high ranking member of the military/police, etc.
- Any officer or employee of a political party;
- Any candidate for political office;
- A close relative (for example, parent, sibling, spouse or child) of any of the above;
- A director, officer, representative, agent or employee of any government-owned or controlled business or Group (meaning that the government owns some shareholding of the stock or business, or is its largest shareholder, or controls the entity through its management, board membership or other means); and
- An officer or employee of a public international organization (for example, the United Nations, International Olympic Committee, International Red Cross, World Health Organisation, etc.).

Additional Examples:

1. Examples of Bribes –Influencing a third party and Improper Actions or Conduct in Favour of Tsebo

The following are examples of things of value that, if given with improper intent or under improper circumstances, may be unlawful:

- ☐ Cash, cash equivalents (e.g., gift cheques) or loans to third parties, their family members or associates (associates include anyone described above);
- ☐ Payments for travel or entertainment of third parties, their family members or associates;
- ☐ Favours, including offers of employment or internships to third parties, their family members or associates;
- ☐ Gifts (e.g. perfume, jewellery, use of club membership) to third parties, their family members or associates;

- ☐ Donations to a charity affiliated with or sponsored by a third party, his/her family members or associates; and
- ☐ Political contributions to political parties or candidates.

2. Examples of improperly influencing a third party

To act favourably towards Tsebo include, but are not limited to, offering a gift, or anything else of value, no matter how small in value where:

- ☐ The third party would not act if the Applicable Person did not make the gift, and they give a gift to increase the chances that the third party will take such action; and
- ☐ The third party has the choice to act or not and makes a decision based on the gift.

3. Some examples of improper business advantage

Includes, but are not limited to, when a third party:

- ☐ Overlooks a violation or tolerates non-compliance with relevant laws (e.g., environmental or worker safety laws);
- ☐ Does not perform a task that should otherwise be performed (e.g., does not conduct a required inspection prior to issuing a permit);
- ☐ Reduces customs duties and grants a favourable tax treatment.

4. Remember

- ☐ The mere appearance of influencing a third party may be sufficient to trigger an allegation that bribery has been committed.
- ☐ Even an attempt to bribe a third party is unacceptable. It is still illegal even if the offer is not accepted or the payment does not achieve the desired outcome.
- ☐ Even if there is no intent to improperly influence a third party, there is still a risk if the recipient is unduly influenced, or if the recipient perceives a gift as an attempt to influence him/her to act favourably towards Tsebo.
- ☐ Even the perception of impropriety can cause embarrassment to Tsebo, damage its reputation and force the organisation to pay exorbitant litigation fees in its defence.