

1. Purpose

1.1 The purpose of this Policy is to:

- 1.1.1. Encourage people to speak up, confidentially or anonymously if preferred, about suspected unlawful, irregular, dishonest or unethical conduct and to report concerns through the channels in this Policy.
- 1.1.2. Provide clear, accessible reporting and follow-up procedures.
- 1.1.3. Ensure that all genuine matters are assessed and, where appropriate, investigated or referred through the correct process.

1.2 Discourage reports that are knowingly false or malicious, while ensuring that a report is not treated as false merely because it is not substantiated

- 1.2.1. Prohibit retaliation against persons who make Protected Disclosures.
- 1.2.2. Support respect for human rights and procedural fairness while protecting the legitimate interests and reputation of Tsebo and affected persons.

2. Policy Statement

- 2.1 This Policy supplements applicable law and Tsebo policies. It enables Employees, Workers, directors, suppliers and other stakeholders to raise concerns confidentially, anonymously or openly, without fear of retaliation, whether or not the concern could cause financial or reputational harm to Tsebo.
- 2.2 Tsebo is committed to receiving, assessing, investigating and appropriately addressing genuine concerns about unlawful, irregular, dishonest or unethical conduct, including breaches of Tsebo's Code of Ethics and Business Practice.

3. Scope

- 3.1 This Policy applies to the Company, all divisions, subsidiaries and joint ventures under Tsebo's control, and to directors, Employees, Workers, contractors, subcontractors, suppliers and other persons who report concerns relating to Tsebo. Statutory protection depends on the applicable law and the circumstances of the disclosure.

4. Definitions

- 4.1 In this Policy, unless the context indicates otherwise, the following terms have the meanings set out below:

Board	means the board of directors of Tsebo Solutions Group
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	(Proprietary) Limited, as constituted from time to time.
Business Day	means any day other than a Saturday, Sunday or public holiday in South Africa.
Company	means Tsebo Solutions Group (Proprietary) Limited, its holding companies and its subsidiaries, collectively referred to in this Policy as "Tsebo" or the "Company". References to "Tsebo" and the "Company" have the same meaning unless the context indicates otherwise.
Designated Official	means Whistle Blowers (Pty) Ltd, or any replacement independent reporting service provider appointed by Tsebo, as described in clause 8.
Director	means a director of a company within Tsebo, appointed from time to time.
Disclosure	has the meaning assigned in the PDA and, for purposes of this Policy, means information reported by an Employee or Worker who has reason to believe that it shows or tends to show one or more of the following: • that a criminal offence has been, is being or is likely to be committed; • that a person has failed, is failing or is likely to fail to comply with a legal obligation; • 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 endangered;
ation	means a report or allegation that the person making it knows to be false, deliberately supports with false or misleading information or fabricated evidence, or makes primarily to harm another person. A report is not a False Allegation merely because it is not substantiated.
Document	means this Whistle-Blower Policy and Procedure.
Employee	has the meaning assigned in the PDA and means a person, excluding an independent contractor, who works for Tsebo and receives, or is entitled to receive, remuneration, or who in any manner assists in carrying on or conducting Tsebo's business.
Impropriety	means unlawful, irregular, dishonest or unethical conduct falling within the definition of Disclosure in this Policy or otherwise requiring assessment under Tsebo's Code of Ethics and Business Practice.
Investigations Workgroup	means the workgroup established under clause 10.1 to assess and investigate Improprieties.
LRA	means the Labour Relations Act 66 of 1995, as amended.

PDA	means the Protected Disclosures Act 26 of 2000, as amended from time to time.
PRECCA	means the Prevention and Combating of Corrupt Activities Act 12 of 2004, as amended from time to time.
Protected Disclosure	means a Disclosure that qualifies for protection under the PDA or other applicable law.
Occupational Detriment	has the meaning assigned in the PDA and includes the employment-related prejudicial conduct described in clause 11.
Subject	means a person whose conduct is the subject of a report or investigation.
Whistle-blower	means a person who reports a concern under this Policy. Legal protection depends on the applicable law and circumstances.
Worker	has the meaning assigned in the PDA and includes a person who works or worked for Tsebo, or in any manner assists or assisted in carrying on or conducting Tsebo's business, as an independent contractor, consultant, agent, person rendering services to a client while employed by a temporary employment service, or other category covered by the PDA.

5. Principles and Requirements

- 5.1 Tsebo recognises that an effective whistleblowing procedure:
- 5.1.1. functions as an early-warning system that helps Tsebo identify and address risk; and
 - 5.1.2. promotes transparency and accountability across Tsebo and its business relationships.
- 5.2 This Policy governs the internal reporting, assessment and investigation of suspected Improproprieties. For South African Employees and Workers, it supports disclosures to the employer under section 6 of the PDA. Other reporting routes and protections may apply under the PDA and other applicable law.
- 5.3 Employees are encouraged to use this procedure to report suspected Improproprieties. A matter that primarily concerns an Employee's own employment relationship, workplace treatment or terms and conditions of employment will be classified as an HR grievance and must be managed under the applicable HR grievance, disciplinary, harassment or employment equity procedure. Examples include interpersonal conflict, bullying or harassment, unfair discrimination in employment, performance management, disciplinary concerns, leave, remuneration, benefits, working hours, promotion, transfer and other terms or conditions of employment. If an HR complaint also contains allegations of fraud, corruption, criminal conduct, a breach of a legal obligation, danger to health or safety, environmental harm or deliberate concealment, those whistleblowing elements must be referred for assessment under this Policy while the employment grievance is dealt with through the relevant HR procedure.

6. Procedure

- 6.1 Voluntariness and Disclosures to External Bodies
- 6.1.1. A Disclosure made to the Designated Official will be treated as an internal disclosure to the employer for purposes of section 6 of the PDA. Whether a Disclosure is legally protected depends on the requirements of the PDA or other applicable law. Tsebo will not deny protection merely because a genuine concern is not substantiated.
 - 6.1.2. No person is required to use the Designated Official or the internal channels in this Policy. Other reporting routes may be available under the PDA or other applicable law.
 - 6.1.3. This internal procedure does not remove any right to make a disclosure to a legal adviser, regulator or other external body under the PDA or other applicable law. Different legal requirements apply to different external reporting routes.

- 6.1.4. The PDA provides routes for protected disclosures in sections 5 to 9, including disclosures to a legal adviser, an employer, specified public bodies and, subject to additional requirements, other persons or bodies.

7. Legislative and Regulatory Framework

- 7.1 This Policy is informed by, and must be applied consistently with, the following where applicable:
 - 7.1.1. the PDA
 - 7.1.2. the Companies Act 71 of 2008, including section 159 on protection for whistle-blowers
 - 7.1.3. the Labour Relations Act 66 of 1995
 - 7.1.4. the Protection of Personal Information Act 4 of 2013
 - 7.1.5. the Prevention and Combating of Corrupt Activities Act 12 of 2004, as amended (PRECCA)
- 7.2 the Employment Equity Act 55 of 1998, as amended, for unfair discrimination and harassment arising in employment
 - 7.2.1. the Tsebo Code of Ethics and Business Practice
 - 7.2.2. applicable legislation in each country where Tsebo operates.

8. Designated Official

- 8.1 Tsebo has appointed Whistle Blowers (Pty) Ltd as its independent reporting service provider and Designated Official for receiving reports under this Policy.
- 8.2 Tsebo will:
 - 8.2.1. review the appointment and may appoint a replacement independent reporting service provider from time to time; and
 - 8.2.2. keep the approved reporting channels reasonably accessible to Employees, Workers and other stakeholders.
- 8.3 Approved reporting channels:
 - 8.3.1. Call: 0800 003 317 (South Africa toll-free)
 - 8.3.2. Email: tsebo@whistleblowing.co.za
 - 8.3.3. WhatsApp: +27 31 308 4664 (secure chatbot, worldwide)
 - 8.3.4. Web: www.whistleblowing.co.za (secure online form)
 - 8.3.5. SMS: 33490 (South Africa; R1.50 per SMS)
 - 8.3.6. App: Whistle Blowers reporting app (Google Play and App Store)

9. Making a Disclosure to the Designated Official

- 9.1 The Whistle-blower may make a report through any of the approved reporting channels listed above. To help the matter to be assessed and investigated, the report should state, where known:

- 9.1.1. that the report relates to Tsebo;
 - 9.1.2. the relevant Tsebo division;
 - 9.1.3. the region, including the country and province where applicable;
 - 9.1.4. the relevant client or Tsebo site; and
 - 9.1.5. the details of the alleged misconduct, including the date and time, people involved, available proof, witnesses and whether the conduct is recurring.
- 9.2 If requested, the Designated Official will provide general information about available reporting routes. The Designated Official does not provide legal advice. A person seeking advice on legal protection should consult an independent legal adviser. For matters outside South Africa, applicable local law must be considered.
- 9.3 Where contact details are available, the Designated Official should acknowledge receipt and provide or confirm the reference number as soon as reasonably practicable. In South Africa, Tsebo will also comply with the written feedback requirements and time periods in section 3B of the PDA.
- 9.4 The Designated Official will record the report and available supporting information. Oral reports will be documented in writing as accurately as reasonably possible.
- 9.5 The Designated Official will promptly refer the report through the approved Tsebo escalation process for assessment, subject to any conflict-of-interest escalation in this Policy.
- 9.6 Where a report concerns or creates a conflict of interest for the Group Internal Audit and Risk Executive, a divisional CEO, the Chair of the Board, a director or a member of EXCO, the report must be referred to the Chair of the Group Audit Committee or another appropriately independent authority designated by that Chair.

10. Investigations into Disclosures

Investigations Workgroup

- 10.1 Tsebo will maintain an Investigations Workgroup, led by Internal Audit or another appropriately independent function, to coordinate the assessment and investigation of reports. Legal, HR, Compliance, Security, Finance or external specialists may be included where required, subject to independence, competence, confidentiality and conflicts of interest.
- 10.2 All genuine matters will be assessed and investigated through the appropriate process. A matter classified as an HR grievance will be referred to HR and managed under the applicable HR grievance, disciplinary, harassment or employment equity procedure rather than investigated by the Investigations Workgroup, unless the matter also contains a suspected Impropriety within the scope of this Policy. HR must provide appropriate status and outcome feedback to Internal Audit, subject to confidentiality and applicable law.
- 10.3 The Investigations Workgroup will perform an initial assessment to determine:
- 10.3.1. whether the concern falls within this Policy or should be referred to another process;
 - 10.3.2. whether enough information is available to investigate, what further information is reasonably required, and whether urgent protective or preservation steps are needed.
- 10.4 If there is an adequate basis for investigation, the Investigations Workgroup will approve proportionate terms of reference, identify any conflicts of interest, appoint suitably independent investigators, and preserve relevant evidence.
- 10.5 The investigation will be fair, objective, confidential as far as reasonably possible, and appropriately documented.

- 10.6 Report findings and recommendations to the appropriate accountable executive or governance body. A matter involving that person must be escalated to an independent higher authority in accordance with clause 9.

False Allegations

- 10.7 A report is not false or malicious merely because it is not substantiated after assessment or investigation. No action will be taken against a person who reports information honestly and on reasonable grounds, even if the concern is ultimately not upheld. However, knowingly making a false report, deliberately providing false or misleading information, fabricating evidence, or making a report primarily to harm another person is discouraged and may constitute misconduct.
- 10.7.1. Where the person is an Employee, the matter may be referred to HR for consideration under the applicable disciplinary procedure, with due process.
- 10.7.2. Where the person is not an Employee, the Company may consider appropriate lawful remedies, having regard to the circumstances and the evidence available.

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 An allegation will be upheld only where the available evidence establishes it on a balance of probabilities, unless another standard is required by applicable law or a relevant disciplinary procedure.
- 10.14 If an allegation is upheld, Tsebo may take appropriate corrective, disciplinary, contractual, recovery, control-remediation or reporting action in accordance with applicable law and Tsebo procedures.
- 10.15 If an allegation is not upheld, the outcome will be recorded and communicated only to persons who reasonably require the information. An unsubstantiated allegation does not, without evidence of knowing falsity or malice, justify action against the Whistle-blower.

11. Occupational Detriment

- 11.1 No Employee or Worker may be subjected to an Occupational Detriment, or threatened with an Occupational Detriment, because that person made a Protected Disclosure. Retaliation concerns must be reported promptly through the hotline, HR, Group Legal or Internal Audit.
- 11.2 An Employee or Worker who alleges an Occupational Detriment may:
- 11.2.1. use any internal process or legal remedy available under the PDA, the LRA or other applicable law, including approaching a court with jurisdiction;
- 11.2.2. seek independent legal advice on available remedies; and
- 11.2.3. Under section 4 of the PDA, a dismissal in breach of the PDA is deemed an automatically

unfair dismissal as contemplated in section 187 of the LRA, and other occupational detriment may constitute an unfair labour practice. Remedies and procedures are determined by the applicable law at the relevant time.

- 11.3 Tsebo prohibits retaliation whether carried out directly or indirectly, including dismissal, disciplinary action, demotion, suspension, harassment, intimidation, transfer against the person's will, refusal of transfer or promotion, disadvantageous changes to employment or retirement terms, adverse references, denial of appointment, or threats of such action.
- 11.4 An Employee or Worker who reasonably believes that retaliation may occur may request reasonable protective measures. Where a transfer is reasonably possible and appropriate, it must not result in less favourable terms without the person's written consent.
- 11.5 Managers who receive a retaliation concern must promptly refer it to Group Legal, HR or Internal Audit and must not attempt to resolve or investigate it where they have a conflict of interest.

12. Reporting

- 12.1 Where applicable, persons in positions of authority must comply with section 34 of PRECCA, including the duty to report specified corruption offences and theft, fraud, extortion, forgery or uttering involving R100 000 or more to the Directorate for Priority Crime Investigation. Other criminal or regulatory reporting obligations must also be considered.
- 12.2 At least twice a year, the Group Audit and Risk Executive will provide the Group Audit Committee with an appropriately anonymised or restricted report on reports received, classifications, investigation status, outcomes, trends, retaliation concerns and remediation, subject to legal privilege, privacy and confidentiality requirements.

13. Confidentiality

- 13.1 A Whistle-blower's decision to identify themselves does not remove Tsebo's obligation to handle identity and personal information on a need-to-know basis. Anonymous Whistle-blowers should retain the reference number and use it to provide further information and obtain available feedback.

14. Records and Personal Information

- 14.1 Reports, investigation records and personal information must be securely stored, accessed only on a need-to-know basis, retained and disposed of under Tsebo's records-retention requirements and processed in accordance with applicable privacy law. Records must be preserved where litigation, disciplinary action, regulatory reporting or another legal hold is reasonably anticipated.

15. Related Policies

- 15.1 Anti-Bribery and Anti-Corruption Policy
- 15.2 Code of Ethics and Good Business Practice
- 15.3 Gifts and Entertainment Policy
- 15.4 Employee Grievance Procedure
- 15.5 Disciplinary Code and Procedure
- 15.6 Harassment and Employment Equity Policies and Procedures
- 15.7 Records Retention Policy and Detailed Retention Schedule