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TongaatHulett®

WHISTLE-BLOWER POLICY



We succeed
through
excellence and
innovation



We grow and
win in teams



We take
accountability



Integrity and
ethics guide
our way



We care and do
our best



Safely home
every day

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1. INTRODUCTION

- 1.1 Tongaat Hulett Limited (“the Company”) has adopted a Code of Business Conduct and Ethics (“the Code”), which sets out its’ commitment to ethical leadership, fair dealings and integrity in the conduct of their business.
- 1.2 If an employee becomes aware of, or suspects, a contravention of the Code, they must promptly and confidentially report this matter.

2. PURPOSE

- 2.1 This policy has been formulated with a view to provide a mechanism for employees of the Company to raise concerns on any contravention/violations of legal or regulatory requirements, incorrect or misrepresentation of any financial statements and reports, etc., without the fear of any reprisal.

3. OBJECTIVE

- 3.1 The primary objectives of this policy are to:
 - Strive to create a culture which will facilitate the disclosure of information by employees relating to criminal and other irregular conduct in the workplace in a responsible manner by providing clear guidelines for the disclosure of such information and protection against reprisals as a result of such disclosure.
 - Promote the eradication of criminal and other irregular conduct within the Company.
 - To encourage and enable staff to raise concerns within the Company rather than overlooking a problem or blowing the whistle to inappropriate channels.
 - Provide avenues for employees to raise concerns and receive feedback on any action taken.

- Reassure staff that they will be protected from reprisals or victimisation for whistleblowing in good faith.

4. DEFINITIONS

4.1 "disclosure" means any disclosure of information regarding any conduct of an employer, or an employee of that employer, made by any employee who has reason to believe that the information concerned shows or tends to show one or more of the following:

- That a criminal offence has been committed, is being committed or is likely to be committed;
- that a person has failed, is failing or is likely to fail to comply with any legal obligation to which that person is subject;
- that a miscarriage of justice has occurred, is occurring or is likely to occur;
- that the health or safety of an individual has been, is being or is likely to be endangered;
- that the environment has been, is being or is likely to be damaged;
- unfair discrimination;
- that any matter referred to above have been deliberately concealed.

4.2 "occupational detriment" in relation to the working environment of an employee, means being subjected to any of the following reprisal actions:

- a) being dismissed, suspended, demoted, harassed, victimised or intimidated;
- b) being transferred against his or her will;
- c) being refused transfer or promotion;

- d) being subjected to a term or condition of employment or retirement which is altered or kept altered to his or her disadvantage;
- e) being refused a reference or being provided with an adverse reference, from his or her employer;
- f) being denied appointment to any employment, profession or office;
- g) being threatened with any of the actions referred to paragraphs (a) to (f) above;
- h) being otherwise adversely affected in respect of his or her employment, profession or office, including employment opportunities and work security.

5 SCOPE

- 5.1 This policy applies to all Tongaat Hulett personnel, involving employees (including seasonal employees and contract employees), subcontractors, suppliers, consultants and/or any other parties having business relations with Tongaat Hulett. Also, this policy applies to all operations, dealings and transactions in all countries where Tongaat Hulett operates.

6 REGULATORY FRAMEWORK

- 6.1 This policy is drafted in accordance with Tongaat Hulett policies, procedures and best practice to ensure compliance with relevant legislation. If local laws or regulations establish stricter requirements, we will comply with such stricter requirements.

7 GUIDING PRINCIPLES

- 7.1 This Policy is developed based on the following principle:
- To protect an employee from being subjected to an occupational detriment on account of having made a protected disclosure;

- To provide for remedies in connection with any occupational detriment suffered on account of having made a protected disclosure ;
- To provide for procedures in terms of which an employee can, in a responsible manner, disclose information regarding improprieties by his or her colleagues, other stakeholders and employer.

8 HARASSMENT OR VICTIMISATION

- 8.1 Tongaat Hulett acknowledges the fact that the decision to report a concern can be a difficult one to make, not least because of fear of reprisal from those responsible for the irregularity. The Company will not tolerate harassment or victimisation and will take action to protect employees when they raise a concern in good faith. Any act of harassment or victimisation should be reported to either the employee direct line manager, Head of Forensics, relevant HR department or Office of the Company Secretary.
- 8.2 This does not mean that if an employee is already the subject of disciplinary or other action, that action will be halted as a result of their whistle-blowing.

9 CONFIDENTIALITY

- 9.1 Employees are encouraged to put their names to allegations. Concerns expressed anonymously are difficult to investigate; nevertheless, they will be followed up at the discretion of the Company, in consultation with the Head of Forensics. This discretion will be applied by taking into account the following:
- seriousness of the issue raised;
 - credibility of the concern, and
 - likelihood of confirming the allegation
- 9.2 The Company will do its best to protect an individual's identity when he/she raises a concern and does not want their identity to be disclosed. It must be appreciated, however, that the investigation process may reveal the source

of the information and a statement by the employee may be required as part of the evidence.

10 ANONYMOUS ALLEGATIONS

- 10.1 The Company will do its best to protect an individual's identity when he/she raises a concern and does not want their identity to be disclosed. It must be appreciated, however, that the investigation process may reveal the source of the information and a statement by the employee may be required as part of the evidence.

11 FALSE ALLEGATIONS

- 11.1 Employees or other parties must understand the implications (resources and costs) of undertaking investigations and should, therefore, guard against making allegations, which are false and made with malicious intent.

12 REPORTING OF CONCERNS

- 12.1 For some minor issues (e.g. personal use of Company resources such as printers etc.), employees should normally raise the concerns with their line manager/immediate supervisor. In general, however, the whistle-blower procedure is expected to be used for potentially more serious and sensitive issues (e.g. fraud and corruption). The first step will be for the employee to approach his/her line manager/immediate supervisor unless that supervisor or member of management is the subject of the complaint, in which case the Head of Forensics/Chief Audit Executive/ Office of the Company Secretary should be informed. Should the complaint be found by the manager to be substantiated, he/she will consult with the Head of Forensics on whether the matter should be investigated internally or referred to the appropriate external body.

12.2 Employees that are uncomfortable with raising concerns with management, may make use of the tip-off line facility independently managed by Whistleblowers.

12.3 Employees have the following options of anonymity:

- Callers can remain totally anonymous;
- Callers can make themselves known to Whistleblowers but not to Tongaat Hulett and;
- Callers can make themselves known to Tongaat Hulett.

12.4 Employees may raise concerns to Tip-offs Anonymous, using one of the following avenues:

- Toll-free number that staff will be able to call;
- E-mail addresses that staff will be able to email complaints to;
- FreePost address for the sending of letters and documentation as an alternative;
- FreeCall / International fax numbers for the sending of documentation;
- WhatsApp Call / Chatbot facilities that staff can use to send messages and supporting information;
- Access to the Whistleblowers Mobile Application and
- Access to the Whistleblower website from which a tip-off report may be sent to www.whistleblowing.co.za

12.5 Employees are not expected to prove the truth of an allegation; they will need to demonstrate to the person contacted that there are sufficient grounds for concern.

- 12.6 Advice and guidance on how matters of concern may be pursued can be obtained from the Head of Forensic or Office of the Company Secretary.

13 NON-COMPLIANCE

- 13.1 Non-compliance with this policy and the procedures associated with it may result in disciplinary action and even dismissal. The action taken by the Company will depend on the nature of the concern.

- The possible actions to the matters raised may, among others be to: -
 - investigated internally;
 - refer to the Internal Audit/Risk and Compliance;
 - refer to external forensic investigators, or
 - refer to the relevant law enforcement agencies.

- 13.2 The Head of Forensics in consultation with Office of the Chief Audit Executive will assess whether to investigate a particular tip-off/concern. This will be based on his/her assessment of whether the tip-off/concern was a valid report of fraud/theft/dishonesty etc. If the decision is made not to investigate the tip-off/concern, the reasons for this should be included in the quarterly report.

- 13.3 The amount of contact between the body investigating the issues and the persons raising the concern will depend on the nature of the matters raised, the potential difficulties involved, and the clarity of the information provided. If necessary, further information will be sought from the individual.

- 13.4 Some concerns may be resolved by agreed action without the need for investigation.

- 13.5 In the event that the Head of Forensics deems that the tip-off/concern raised was valid, this matter will need to be assessed by consultation with the affected operations managing director or the Chief Audit Executive (CAE).

- 13.6 In the event that the Head of Forensics and the appropriate managing director or the CAE deems that further investigation is warranted, they will request that member of staff or an outsourced investigator perform an initial investigation.
- 13.7 Where the initial investigation is unable to ascertain that a fraud, theft or act of dishonesty occurred, this will be documented, and no further work will be performed.
- 13.8 In the event that the initial investigation confirms the existence of a potential fraud, theft or act of dishonesty, the Head of Forensics and the appropriate managing director will request that a full investigation be performed.
- 13.9 Upon completion of the full investigation the report will be submitted to the [Business Assurance Executive, in order to proceed with the appropriate disciplinary action or agree that there has been no wrongdoing.
- 13.10 The Head of Forensics will be required to generate a report on a quarterly basis, in which he confirms the status of each call received by the fraud line and concerns raised. In instances where the decision was taken not to investigate further, reasons for this needs to be documented.
- 13.11 The quarterly report will be forwarded to the Chief Audit Executive.
- 13.12 An update/progress reports will be generated by the Internal Audit manager for inclusion in the submission to the operations and Tongaat Hulett Audit and Compliance and Social and Ethics committee meetings.

14 COMMUNICATION OF POLICY

- 14.1 In order for the policy to be sustainable, it must be supported by a structured education, communication and awareness programme.
- 14.2 It is the responsibility of relevant HR departments to ensure that all employees are made aware of and received appropriate training with regards to the Whistle-Blower Policy.

15 TRAINING AND EDUCATION




- 15.1 All Employees must know and understand the Whistle-Blower Policy.
- 15.2 Appropriate training will be provided to all Employees on a periodic basis.


16 ADMINISTRATION

- 16.1 Tongaat Hulett has the overall responsibility for the maintenance and operation of this policy and will be supported by the Head of Forensics in maintaining a record of concerns raised and the outcomes (but in the form which does not endanger confidentiality).

17 POLICY REVIEW

- 17.1 This policy shall be reviewed annually and as and when required to factor in any changes in legal frameworks, organisational development and economic trends.
 - Email: tongaathulett@whistleblowing.co.za ;
 - Website: www.whistleblowing.co.za ;
 - Or utilise the following available communication platforms in your country:

South Africa	Botswana	Mozambique
<p>Toll Free Number +27 800 212 187</p> <p>WhatsApp Chatbot +27 31 308 4664</p> <p>Toll Free Fax +27 800 212 689</p> <p>Postal address Free Post KZN665 Musgrave 4062</p> <p>SMS Short Code 33490</p> <p>Whistle Blowers Mobile App</p> 	<p>WhatsApp call +27 81 55 55 201</p> <p>International Fax +27 31 312 8825</p> <p>WhatsApp Chatbot +27 31 308 4664</p> <p>Postal address PO Box 51006 Musgrave 4062</p> <p>Whistle Blowers Mobile App</p> 	<p>Toll Free Number 800 213 213</p> <p>WhatsApp Chatbot +27 31 308 4664</p> <p>International Fax +27 31 312 8825</p> <p>Postal address PO Box 51006 Musgrave 4062</p> <p>Whistle Blowers Mobile App</p> 
		<p>Zimbabwe</p>

		<p>Local Number 024 27 999 46</p> <p>WhatsApp Chatbot +27 31 308 4664</p> <p>Postal address PO Box 51006 Musgrave 4062</p> <p>Whistle Blowers Mobile App</p> 
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18 IMPLEMENTATION DATE

18.1 This policy will come into effect on the date of signature by the Chief Executive Officer.



SIGNATURE OF CHIEF EXECUTIVE OFFICER

15 November 2023

DATE

WHISTLE-BLOWER POLICY

DOCUMENT CONTROL DATA

VERSION 1



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	DESIGNATION	SIGNATURE	DATE
AUTHOR	Chief Audit Executive		16 November 2023
REVIEWED BY	Business Assurance Executive		16 November 2023