



GLOBAL ROOFING SOLUTIONS PROPRIETARY LIMITED

Registration number: 2021/511200/07

(the "Company")

WHISTLEBLOWING AND PROTECTED DISCLOSURES POLICY

(Version: 1.0 – Approved with effect from 16 March 2022)

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1. POLICY STATEMENT AND PURPOSE

- 1.1 The Company values behaviour which displays uncompromising moral character and which promotes trust.
- 1.2 This Whistleblowing and Protected Disclosures Policy provides all Affected Persons (as defined below) with an important means to raise concerns about workplace malpractice without fear of victimisation or reprisal.
- 1.3 The purpose of this Whistleblowing and Protected Disclosures Policy is to:
 - 1.3.1 ensure that all Affected Persons feel supported in speaking up in confidence and reporting matters they suspect may involve anything improper, unethical or inappropriate;
 - 1.3.2 encourage all improper, unethical or inappropriate behaviour to be identified and challenged at all levels of the Company and its subsidiaries;
 - 1.3.3 provide clear procedures for the reporting of such matters;
 - 1.3.4 manage all disclosures in a timely, consistent and professional manner; and
 - 1.3.5 provide assurance that all disclosures will be taken seriously, treated as confidential and managed without fear of retaliation.
- 1.4 There are existing policies and procedures, which enable employees to lodge their grievances relating to their own employment, which will not be suspended by this Whistleblowing and Protected Disclosures Policy and therefore the mechanisms available through this Whistleblowing and Protected

Disclosures Policy should not be used as an avenue to re-report issues that have already been addressed through, and/or fall within the ambit of the normal grievance or complaints procedures, as set out in the policy named Grievance Policy & Procedure.

- 1.5 This Whistleblowing and Protected Disclosures Policy intends to address suspected or actual matters and concerns which fall outside the scope of grievances or complaints procedures, which includes the following, where such matter has occurred, is occurring or is likely to occur:
- 1.5.1 conduct which is a breach of law or a criminal offence;
 - 1.5.2 suspected bribery, fraud, corruption, theft or malpractice;
 - 1.5.3 unauthorised use of the Company's resources;
 - 1.5.4 unethical business or personal conduct;
 - 1.5.5 unfair discrimination, intimidation, harassment, coercion and bullying;
 - 1.5.6 sexual or physical abuse;
 - 1.5.7 abuse of power;
 - 1.5.8 activities or ongoings that endanger an individual or individuals health and safety (to employees and/or the public);
 - 1.5.9 questionable accounting or financial reporting or similar wrong-doings;
 - 1.5.10 serious failure to comply with appropriate professional standards;
 - 1.5.11 deliberate breach of the Company's policies and/or procedures; and
 - 1.5.12 deliberate concealment of matters pertaining to the above.
- 1.6 Employees that report matters in good faith are protected and will not lose their positions or suffer any form of harassment or occupational detriment. This Whistleblowing and Protected Disclosures Policy confirms that the Company supports and fosters a culture of zero tolerance to fraud, corruption, and theft in all of its activities.

2. ADOPTION OF WHISTLEBLOWING AND PROTECTED DISCLOSURES POLICY

- 2.1 The Company has adopted this Whistleblowing and Protected Disclosures Policy to protect all Affected Persons who disclose unlawful or irregular conduct by the Company, other Affected Persons or other stakeholders.
- 2.2 The Protected Disclosures Act (26 of 2000), which came into operation on 16 February 2001 and was amended on 2 August 2017 (5 of 2017) ("Act"), governs the procedures in terms of which employees may disclose information regarding unlawful or irregular conduct by the company or its employees. These procedures provide for the protection of any employee who, in good faith, makes a disclosure which is protected in terms of the Act or matters connected therewith.
- 2.3 The Act states that: (i) every employer and employee and worker has a responsibility to disclose criminal and any other irregular conduct in the workplace; and (ii) every employer has a responsibility

to take all necessary steps to ensure that employees and workers who disclose such information are protected from reprisals as a result of such disclosure.

2.4 The Company subscribes to the principles of the Act in relation to all Affected Persons.

2.5 The Company further subscribes to the principles and requirements of the Protection Against Harassment Act (17 of 2011), the Protection of Personal Information Act (4 of 2013), and any other applicable laws or regulations.

3. APPLICATION

3.1 This Whistleblowing and Protected Disclosures Policy applies to all individuals working at all levels and grades, including senior managers, officers, directors, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with the Company, or any of its subsidiaries or their employees, wherever located and extends to the meaning of "employee" and "worker" as derived from the Protected Disclosures Act (each an "Affected Person"). It also applies to relationships with subcontractors, suppliers, customers, shareholders and all other stakeholders

3.2 Every Affected Person shares the joint responsibility for supporting and upholding this Whistleblowing and Protected Disclosures Policy.

3.3 This Whistleblowing and Protected Disclosures Policy is supported by other Company policies and procedures relating to specific issues, processes and situations and should be read together with them.

4. OBJECTIVES OF THE ACT

The primary objectives of the Act are the following:

- to create an environment that will facilitate the disclosure of information relating to criminal and other irregular conduct in the workplace in a responsible manner;
- to eradicate criminal and other irregular conduct and activities in the workplace;
- to protect an employee or worker from being subjected to an occupational detriment - being unfair discrimination such as being refused a transfer, promotion or reference, amongst other discriminatory actions - on account of having made a protected disclosure;
- to provide certain remedies in connection with any occupational detriment suffered on account of having made a protected disclosure; and
- to provide for procedures in terms of which an employee or worker can, in good faith and in a responsible manner, disclose information regarding improprieties by his or her employer.

5. GUIDELINES

In determining whether it is reasonable for to make a disclosure, consideration must be given to the following:

- the seriousness of the impropriety or malpractice;
- whether the disclosure is made in breach of a duty of confidentiality towards the Company or any of its stakeholders; or
- public interest.

6. PROCEDURE

6.1 It is the duty of each Affected Person to exercise due care in the way they conduct themselves and to report any circumstance or actions that violates or appears to violate matters contemplated in 1.5 and 8.1 (Disclosures) of this Whistleblowing and Protected Disclosures Policy so that the Company can conduct the necessary investigations to confirm or refute the allegations and take appropriate action where necessary.

6.2 Any Affected Person who becomes aware of a circumstance or action that violates or appears to violate matters contemplated in 1.5 and 8.1 (Disclosures) of this Whistleblowing and Protected Disclosures Policy, is encouraged to in the first instance contact their immediate manager/supervisor. Where the Affected Person is not satisfied with the response or is for any reason uncomfortable using the normal channels, they may escalate the matter to any member of the Company's senior management or board of directors ("**Board**"). Any such person who is a director of the Board is encouraged to contact the Company's external auditors.

6.3 Where any person wishes to remain anonymous, they can direct their complaint through the Company's anonymous toll-free whistleblowing hotline which can be accessed on a 24 hour basis or through an anonymous email address.

6.4 Submissions may be made by way of:

6.4.1 Sending an email to hotline@statucor.co.za; or

6.4.2 Calling the toll-free whistleblowing hotline number 0800 117 761.

6.5 To enhance the confidentiality of the whistleblowing process, the Company has chosen to outsource the management of the whistleblowing hotline and email address to the independent specialist whistleblowing hotline service provider Statucor (Pty) Ltd. The identity of the Affected Person will remain completely anonymous should they elect to utilise this anonymous reporting option unless the Affected Person has given their written consent to the whistleblowing hotline service provider, to communicate their identity to the Company.

6.6 All disclosures made in accordance with this Whistleblowing and Protected Disclosures Policy are made available to the Chairperson of the Social and Ethics Committee ("**SEC**"), who with appropriate direction from the SEC, shall be responsible for the initial review of the complaint and allocate or action as may be deemed appropriate and necessary based on the severity and nature of the complaint.

6.7 On receipt of a submission made in accordance with this Whistleblowing and Protected Disclosures Policy, the Company and the Chairperson of the SEC as referenced above shall:

- 6.7.1 review and consider the severity and nature of the complaint and may extend necessary involvement of such persons within the Company as deemed appropriate for adequate consideration;
- 6.7.2 report to the SEC that a complaint has been received under this Whistleblowing and Protected Disclosures Policy and provide particulars surrounding the complaint;
- 6.7.3 decide whether to investigate the complaint based on the severity and nature of the complaint as well as its creditability;
- 6.7.4 if necessary and should the identity of the whistle-blower be known to the Company, then a meeting may be requested with the whistle-blower to obtain further information; and
- 6.7.5 as soon as reasonably possible, but in any event within 21 days, shall acknowledge receipt of the complaint and provide feedback to the whistle-blower directly or through the whistleblowing hotline service provider depending on whether the identity of the whistle-blower is known, as to whether:
- 6.7.5.1 the matter has been or will be referred for investigation by applicable persons within the organisation or other external parties if so deemed necessary; or
- 6.7.5.2 if it was decided that the matter would not be investigated and provide reasons for such a decision.
- 6.8 If it was decided that the matter be referred to a person other than within the Company then such a person shall as soon as reasonably possible, but in any event within 21 days after such referral, inform the whistle-blower whether it was decided to investigate the matter or not (with reason) and, where possible and applicable, provide estimated time frames in which the investigation shall be completed.
- 6.9 Where a decision cannot be reached within the prescribed timelines as to investigate a matter or not, the Company shall directly or through the whistleblowing hotline service provider, depending on whether the identity of the whistle-blower is known, advise the whistle-blower that the Company is unable to take a decision before the expiry of the prescribed 21 days and shall provide feedback to the whistle-blower that the decision is still pending, but in any event the organisation shall within six months from the latter date of receipt or date of the referral decide to investigate the matter or not.
- 6.10 The responsible person or parties shall inform the whistle-blower of the outcome of the investigation of the complaint either directly or through the whistleblowing hotline service provider, depending on whether the identity of the whistle-blower is known.
- 6.11 If the Affected Person did not disclose their identity or contact particulars upon lodgement of the complaint, then no feedback as contemplated above shall be required.
- 6.12 Feedback to the whistle-blower as contemplated above may also not be required should it be deemed that doing so could prejudice the prevention, detection, or investigation of a criminal offence.

- 6.13 The identity of the whistle-blower shall always be withheld in all correspondence, reports, and referrals in so far as reasonably possible and practical in order to protect the identity of the whistle-blower.
- 6.14 The amount of contact between the body investigating the issues and the whistle-blower will depend on the nature of the matters raised, the potential difficulties involved, and the clarity of the information provided.
- 6.15 The Company accepts that every Affected Person and/or third party concerned needs to be assured that the matter has been properly addressed. However, the progress made with investigations shall be handled in a confidential manner and shall not be disclosed to or discussed with any persons who have no legitimate claim to such information.
- 6.16 All whistle-blower reports will be submitted to the Chairperson of the SEC. The SEC shall be responsible for overseeing the receipt, retention and investigation of and response to all complaints under this Whistleblowing and Protected Disclosures Policy. These reports will be followed up with reports on action taken until the matter can be closed. Records relating to complaints and concerns submitted pursuant to this Whistleblowing and Protected Disclosures Policy will be maintained for a period of at least two years.
- 6.17 The Company is committed to ensuring that no Affected Person suffers any occupational detriment as a result of reporting a genuine concern in good faith.
- 6.18 Intentional or negligent misrepresentation of the facts or making a false allegation or disclosure is regarded as gross misconduct. Disclosures must be made in good faith and not for purposes of personal gain in order to be regarded as a Protected Disclosure in terms of the Protected Disclosures Act.

7. INFORMATION TO BE SUBMITTED

If an Affected Person wishes to make a report or complaint in terms of this Whistleblowing and Protected Disclosures Policy, the Affected Person should, as far as possible, attempt to include with the report or complaint the following information;

- 7.1 the nature and particulars of the complaint, wrongdoings, activities or conduct reported and particulars of how long or often the conduct has or is occurring;
- 7.2 the location, dates and times of the event or events;
- 7.3 particulars of any assets or money involved;
- 7.4 particulars of the parties involved including names, designations and area/branch of operations as well as that of any eyewitnesses if any;
- 7.5 copies of or references to documents, photos, other evidentiary or subjective material and information available pertaining to the matter; and

7.6 any other information or documents that may assist the investigative process.

8. TERMINOLOGY

The Act defines "disclosure" and "protected disclosure" as outlined below. For purposes of interpreting these clauses "employee" or "worker" should be interpreted to mean "Affected Person".

8.1 Disclosure

Disclosure means any disclosure of information regarding any conduct of an employer, or of an employee or of a worker of that employer, made by any employee or worker 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 as contemplated in Chapter II of the Employment Equity Act, 1998 (Act No. 55 of 1998), or the Promotion of Equality and Prevention of Unfair Discrimination Act, 2000 (Act No. 4 of 2000); or
- that any matter referred to above has been, is being or is likely to be deliberately concealed.

8.2 Protected disclosure

8.2.1 Any disclosure made in good faith by an employee or worker who reasonably believes that the information disclosed, and any allegation contained in it, are substantially true and who does not make the disclosure for purposes of personal gain or as a consequence of a vendetta or personal grievance, is a protected disclosure if:

- one or more of the conditions referred to below apply.
- In all the circumstances of the case, it is reasonable to make the disclosure.

8.2.2 The conditions referred to above are the following:

- At the time the employee or worker who makes the disclosure has reason to believe that he or she will be subjected to an occupational detriment if he or she were to make a disclosure to his or her employer.

- In a case where no person or body is prescribed in relation to the relevant impropriety, the employee or worker making the disclosure has reason to believe that it is likely that evidence relating to the impropriety will be concealed or destroyed if he or she makes the disclosure to his or her employer.
- The employee or worker making the disclosure has previously made a disclosure of substantially the same information to his or her employer or a person or body prescribed, in respect of which no action was taken within a reasonable period after the disclosure.
- The impropriety is of an exceptionally serious nature.

8.3 Protected disclosure – exclusions

Protected disclosure does not include:

- a disclosure in respect of which the employee or worker concerned commits a criminal offence by making that disclosure; or
- a disclosure made by a legal adviser to whom the information concerned was disclosed in the course of obtaining legal advice.

8.4 Protected disclosure – exclusion of civil and criminal liability

- A court may find that an employee or worker who makes a protected disclosure of information shall not be liable to any civil, criminal or disciplinary proceedings by reason of having made the disclosure if such disclosure is prohibited by any other law, oath, contract, practice or agreement requiring him or her to maintain confidentiality or otherwise restricting the disclosure of the information with respect to a matter.
- Exclusion of liability as contemplated above does not extend to the civil or criminal liability of the employee or worker for his or her participation in the disclosed impropriety.

9. CONFIDENTIALITY

9.1 The Company will take all necessary steps to protect the identity of a whistle-blower, the particulars of the complaint and those implicated, even where a matter is not covered in terms of the Protected Disclosures Act.

9.2 The nature of the complaint and any resulting investigation may determine that some or all of the information submitted be disclosed to relevant internal parties within the Company, external parties reporting to the Company (i.e. auditors, investigators, etc) and to regulators or authorities as may be legally required.

9.3 Any Affected Person may submit a complaint in accordance with this Whistleblowing and Protected Disclosures Policy anonymously through the whistleblowing hotline in accordance with the procedure described in the procedures section above.

10. PUBLICATION OF SANCTIONS

The Board will decide, in consultation with appropriate senior management and the SEC, whether any information relating to corrective actions taken or sanctions imposed, regarding incidents of fraud and corruption should be brought to the direct attention of any person or made public through any other means

11. APPLICATION OF PREVENTION CONTROLS AND DETECTION MECHANISMS

11.1 In respect of all reported incidents of fraud and corruption, managers are required to immediately review, and where possible, improve the effectiveness of the controls which have been breached to prevent similar irregularities from taking place in future.

11.2 The Board will assist in deciding, in consultation with appropriate executive management, whether any information relating to control deficiencies should be brought to the direct attention of any other senior member of management of an unaffected branch or subsidiary, to assist all branches and subsidiaries to implement adequate preventative controls.

12. CREATING AWARENESS

12.1 The human resource department shall ensure that new employees are made aware of the Whistleblowing and Protected Disclosures Policy and the whistleblowing hotline during their induction programme.

12.2 The whistleblowing hotline number and email address shall be displayed in the employee handbook and on the company website.

12.3 An internal mail to all employees will be sent from time to time, at minimum once a year, to highlighting the whistleblowing hotline number and email address.

12.4 The Company shall ensure the whistleblowing hotline shall be displayed on each floor of each office and at each site.

13. IMPLICATIONS

13.1 Affected Persons are discouraged from making allegations which are speculative, false and/or made with malicious intentions. Where such allegations are discovered, the person who made the allegations shall be subjected to disciplinary or other appropriate action

13.2 Business relationships of the Company with third parties who violate this Whistleblowing and Protected Disclosures Policy may be terminated.

14. MODIFICATION

This Whistleblowing and Protected Disclosures Policy may be modified unilaterally at any time without notice. Modification may be necessary, amongst other reasons, to maintain compliance with applicable legal requirements and/or to accommodate company organisational changes

15. VERSION CONTROL

15.1 Versions of this document are subject to dated version control. Each version will be required to be approved by the Board prior to revision.

15.2 This document will be reviewed at least every two years but more often if required.

Approved by resolution of the Board on 16 March 2022



Gareth Miles Druce

Chairman of the Board



Andrew James Winter

Chief Executive Officer