



WHISTLE BLOWING POLICY

WBHO

GENERAL
COMPANY
POLICY

	Whistle Blowing Policy	Doc No.	POL-GEN 009
		Rev. No.	00
		Rev. Date	28/01/2020

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1 PURPOSE

The purpose of this document is to provide WBHO employees (both management and staff) and other stakeholders with essential information on understanding fraud and corruption that is potentially occurring within the group and how to report it without fear of victimisation, subsequent discrimination, disadvantage or dismissal.

It is also intended to encourage and enable you to raise serious concerns within the group rather than ignoring a problem or 'blowing the whistle' outside.

This Policy aims to:

- Encourage you to feel confident in raising serious concerns at the earliest opportunity and to question and act upon concerns about good practice
- Provide avenues for you to raise those concerns and receive feedback on any action taken
- Ensure that you receive a response to your concerns and that you are aware of how to pursue them if you are not satisfied
- Reassure you that you will be protected from possible reprisals or victimisation if you have made any disclosure in good faith.

2 SCOPE & OBJECTIVES

Whistle blowing is the process whereby employees or other individuals are able to report dishonest activities within the organisation. It is a warning system and a means for the group to uncover when and where irregular activities are taking place. It is WBHO's policy that any fraudulent, corrupt or anti-competitive activities such as theft and collusion will be investigated and followed up to the full extent of the law.

This Policy is intended to enable those who become aware of fraud, corruption or any other wrongdoing within the group affecting some other person or service, to report their concerns at the earliest opportunity so that they can be properly investigated.

The Whistle Blowing Policy is not intended to replace existing procedures:

- Should your concern relate to your own treatment as an employee, you should raise it under the existing grievance or harassment procedures
- Should a client have a concern about services provided to him/her, it should be raised with the relevant management within the group

Who can raise a concern under this Policy?

- Any employee of any subsidiary, joint venture, or associated company within the group
- Any employee of any supplier or subcontractor working for the any subsidiary, joint venture, or associated company within the group
- Any employee of any client of any subsidiary, joint venture, or associated company within the group, and
- Any other interested party or individual

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3 ABBREVIATIONS & DEFINITIONS

- **Corruption**

Corruption is described as any conduct or behaviour in relation to persons entrusted with responsibilities that violate their duties as employees and which are aimed at obtaining undue reward of any kind for themselves and/or for others.

- **Fraud**

Fraud is defined as “the unlawful and intentional misrepresentation which causes actual and or potential prejudice to another”. It includes all aspects of economic crime and acts of dishonesty. Fraud can also be described as conduct or behaviour that is dishonest and/or where misappropriation takes place.

3.1 Elements of Corruption and Fraud

- **Bribery**

Bribery involves the promise, offering or giving of a benefit that improperly affects the actions or decisions of employees. This benefit may accrue to the employee, another individual or entity.

Example: A buyer accepts a cash payment on condition that goods are ordered from a particular supplier.

- **Embezzlement**

This involves theft of resources by employees who have been entrusted to control such resources.

Example: An accountant creates a fictitious supplier and pays himself.

- **Fraud**

This involves actions or behaviour by an employee, person or entity that provides a benefit that should not accrue to that employee, person or entity.

Example: An employee sells an old company computer and pockets the money

- **Conflict of interest**

This involves an employee acting or failing to act on a matter where that employee has an interest or another person or entity that has a relationship with employee has an interest.

Example: An employee tenders for a sub-contract for WBHO when his or her partner is a shareholder, partner or director of that sub-contractor.

- **Favouritism**

This involves giving service providers, suppliers, subcontractors or consultant preferential opportunity to be awarded work for the company.

Example: An estimator ensures that a particular company is successful in tendering for the supply of materials.

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- **Nepotism**

This involves employees ensuring that family members are appointed to positions within the company or that family members receive subcontracts from the company.

Example: A line manager appoints his or her sister's child to a position when a more suitable candidate has applied for the position.

4 **ROLES & RESPONSIBILITIES**

In terms of the Code of Conduct every WBHO employee (including management) has a responsibility to report all activities which may be dishonest, illegal or in contravention of any of WBHO's standard policies.

WBHO will respond to your concerns as quickly as possible. Do not forget that testing your concerns is not the same as either accepting or rejecting them.

In order to be fair to all employees, including those who may be wrongly or mistakenly accused, initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take.

The investigation may need to be carried out under terms of strict confidentiality, i.e. by not informing the subject of the complaint until (or if) it becomes necessary to do so. In certain cases however, such as allegations of ill treatment of others, suspension from work may have to be considered immediately. Protection of others is paramount in all cases.

Where preliminary enquiries result in a full investigation, the incident raised may:

- be investigated by management or internal audit
- be referred to the police
- be referred to the external auditor
- form the subject of an independent inquiry

Where an investigation uncovers sufficient evidence that an employee has committed any dishonest activity, the line manager or other senior manager will institute disciplinary proceedings in accordance with the disciplinary policies and procedures of the relevant group entity as soon as is practically possible.

Employees are encouraged to familiarise themselves with the following legislation and policies in order to better understand fraud, bribery corruption, anti-competitive behaviour and collusion as well as the required standards of workplace behaviour:

- CHR 001 - WBHO Code of Conduct,
- POL-GEN 007 - AntiBribery & Corruption Policy
- POL-GEN 006 - Company Policy on Competition Compliance
- Corruption Act, Act 94 of 1992,
- Competition Act 89 of 1998 and,
- Protected Disclosure Act

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5 PROTECTION OF WHISTLE BLOWERS

5.1 Your Legal Rights

This policy has been compiled taking account of the Public Interest Disclosure Act , 26 of 2000 which protects workers making disclosures about certain matters of concern, when those disclosures are made in accordance with the Act's provisions and in the public interest.

The Act aims to reassure employees with genuine concerns about irregular activities that there is a better and safer option than that of silence, by providing protection against victimisation to those responsible employees who report suspicious, dishonest or any other irregular activity . This Act protects employees from dismissal as well as any kind of victimisation resulting from whistle blowing. An employee or individual, who suspects or reports suspected dishonest activity, must be afforded the opportunity to remain anonymous should he or she so require.

The Protected Disclosures Act does not protect false disclosures.

5.2 Harassment or Victimisation

WBHO is committed to good practice and high standards and to being supportive of you as an employee.

We recognise that the decision to report a concern can be a difficult one to make. If you honestly and reasonably believe what you are saying is true, you should have nothing to fear because you will be doing your duty to your employer, your colleagues and those for whom you are providing a service.

WBHO will not tolerate any harassment or victimisation of a whistleblower (including informal pressures) and will take appropriate action to protect you when you raise a concern in good faith and will treat this as a serious disciplinary offence which will be dealt with under the disciplinary rules and procedure.

5.3 Support to You

Throughout this process:

- You will be given full support from senior management
- Your concerns will be taken seriously, and
- WBHO will do all it can to help you throughout the investigation

If appropriate, WBHO will consider temporarily re-deploying you for the period of the investigation.

For those who are not WBHO group employees, WBHO will endeavour to provide appropriate advice and support wherever possible.

5.4 Confidentiality

All concerns will be treated in confidence and every effort will be made not to reveal your identity if that is your wish. If disciplinary or other proceedings follow the investigation, it may not be possible to take action as a result of your disclosure without your help, so you may be asked to come forward as a witness. If you agree to this, you will be offered advice and support.

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5.5 False Allegations

If you make an allegation in good faith and reasonably believing it to be true, but it is not confirmed by the investigation, WBHO will recognise your concern and you have nothing to fear. If however, you make an allegation frivolously, maliciously or for personal gain, appropriate action that could include disciplinary action, may be taken.

6 HOW TO REPORT AN INCIDENT OR CONCERN

Employees should report an incident or concern to his or her line manager.

If the individual is uncomfortable reporting such matters to his or her line manager, then that employee should report the matter to the line manager's superior, with final recourse to the Compliance Officer or any member of ExCo.

While we encourage employees to identify themselves when reporting incidents so as to facilitate their protection and enabling us to provide feedback, employees can report incidents anonymously via the independently managed Deloitte Tip-offs Anonymous line.

6.1 Deloitte Tip-Offs Anonymous Line

In circumstances where an Employee wishes to report violations anonymously, the Employee can report the conduct through the Deloitte Tip-Off Line at 0800 202 121 in South Africa or email address: wbho@tipoffs.com. The tip-off number in other Africa regions is available on your site and head office notice boards.

7 FEEDBACK & COMMUNICATION

Unless an incident has been received anonymously, the person investigating your concern will write to you within ten working days of a concern being raised:

- acknowledging that the concern has been received
- indicating how the WBHO proposes to deal with the matter
- supplying you with information on staff support mechanisms
- telling you whether further investigations will take place and if not, why not.

The amount of contact between you and the officers considering the issues will depend on the nature of the matters raised, the potential difficulties involved and the clarity of your information. It is likely that you will be interviewed to ensure that your disclosure is fully understood.

Any meeting can be arranged away from your workplace, if you wish, and a union or professional association representative or a friend may accompany you in support.

WBHO will do what it can to minimise any difficulties that you may experience as a result of raising a concern. For instance, if you are asked to give evidence in criminal or disciplinary proceedings, WBHO will arrange for you to receive appropriate advice and support.

You need to be assured that your disclosure has been properly addressed. Unless there are any legal reasons why this cannot be done, you will be kept informed of the progress and outcome of any investigation.

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8 REFERENCES

- CHR 001 – WBHO Code of Conduct
- POL-GEN 007 – Anti-Bribery & Corruption Compliance Policy
- POL-GEN 006 – Company Policy on Competition Compliance