

POLICY TITLE	Code of Ethics Policy
DATE APPROVED	24 October 2022
IMPLEMENTATION DATE	01 November 2022

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1. PREAMBLE

- 1.1 uMgungundlovu Economic Development Agency is an Entity with diverse stakeholders in local communities, government structures and business should be conducted honestly, fairly and legally hence the expectations that all employee of the Entity should “live” the same values in their daily interaction with each other and stakeholders.
- 1.2 This Code of Ethics is a set of rules guiding the behaviour of individuals in an organisational set-up. The behavioural rules are based on the Entity’s Core Values and create an organisation’s culture requiring exemplary reputation with all its stakeholders. This Code of Ethics is designed to take ambiguity out of values and explains how employees are to demonstrate the core values of the Entity which must manifest on a daily basis as a way of life and that of doing business; and
- 1.3 To give effect to this, the Entity has given its full support to the recommendations of King IV Report, including the implementation of the Code of Ethics outlining certain minimum standards against which each employee’s behaviour is measured. The code is not intended to replace the Entity’s reliance on ethical values that should be inherent in all individuals, but intended to raise that standard of ethical behaviour in the Entity. Therefore, the Entity expects of all its employees to take careful heed of the contents of this policy and to ensure compliance with both the spirit and letter thereof.

2. PURPOSE

The purpose of this policy is to:

- 2.1 Promote exemplary ethical and behavioural standards for doing business with external stakeholders and how to related to each other as employees of Entity.
- 2.2 Guide all employees towards demonstrating behaviour that supports and promotes the Vision and Mission of uMgungundlovu Economic Development Agency.

3. OBJECTIVE

The purpose of this policy is to:

- 3.1 Achieve a work environment where ethical and professional behaviour are at the core of doing business; and
- 3.2 Protect and enhance the image, credibility and sustainability of the Entity as a responsible and reputable corporate citizen of the province of KwaZulu Natal.

4. SCOPE AND APPLICABILITY

- 4.1 This policy applies to the Board, all employees and stakeholders of the Entity and certain provisions of this Code of Ethics extend to applicants and other stakeholders such as suppliers, clients, and independent contractors; and
- 4.2 If a specific problem is not addressed in rules as adopted by the Entity, this code should guide the ethical reasoning and decision-making in the best interests of the Entity.

5. LEGISLATIVE FRAMEWORK

This policy is informed by the following set of legislation and other relevant policy documents:

- 5.1 Constitution of the Republic of South Africa;
- 5.2 Basic Conditions of Employment Act 75 of 1997 as amended;
- 5.3 Corruption Act 94 of 1992
- 5.4 Prevention and Combating of Corrupt Activities Act 12 of 2004
- 5.5 Electronic Communications Act No 25 of 2002 & Regulation of Interception of Communications and Provision of Communication – related information Act No 70 of 2002;
- 5.6 Employment Equity Act 55 of 1995;
- 5.7 Labour Relations Act 66 of 1995 and as amended in 2006;
- 5.8 Promotion of Equality and Prevention of Unfair Discrimination Act 4 of 2000
- 5.9 Protected Disclosures Act 26 of 2000 as amended;
- 5.10 Municipal Finance Management Act;
- 5.11 The Entity's Disciplinary Policy and Procedure;
- 5.12 The Entity's Sexual Harassment Policy;
- 5.13 The Entity's Conditions of Employment.
- 5.14 South African Local Government Bargaining Council Collective Agreement

6. DEFINITIONS

Discipline	The maintenance of proper conduct and work performance in the workplace via a system of clearly defined rules and standards
Discrimination	To make a distinction of one or more grounds, including race, gender, sex, pregnancy, ethnic or social origin, colour, sexual orientation, age, disability, religion, HIV status, conscious, belief, political opinion, culture, language or birth
Employee	As dined in section 213 of the Labour Relations Act No 66 of 1995
EEA	The Employment Equity Act No 55 of 1998, designed to address workplace inequalities and discrimination against black people, women and people with disabilities
Fraud	Unlawfully making, with the intent of defraud, a misrepresentation which caused actual prejudice or is potentially prejudicial to another and involves unwarranted gain for an employee through trickery, deception and/or dishonesty
Grievance	Any feeling of dissatisfaction or injustice in connection with an employee's work or conditions of employment, which merits attention of management
Private work for financial gain	Any work or activity for which an employee receives any form of remuneration or reward but excluding work performance by an employee of the Entity for which he/she receives a salary.

Sexual Harassment	Sexual Harassment is defined in the Employment Equity Act (Act 55 of 1998) as an “unwanted conduct of a sexual nature”. The distinguishing characteristics of sexual component, which is unwelcome, unsolicited and unreciprocated
Household Members	For the purpose of this policy, household members refer to spouse/life partner, daughter, son (including adoptees), grandchildren, grandparents or siblings and close relatives refer to any person other than a household member related to household members
CEO	Chief Executive Officer
LRA	Labour Relations Act
MFMA	Municipal Finance Management Act

7. POLICY PROVISIONS

7.1 The Entity’s Values

All the Entity’s employees are expected to endeavour to uphold the values as indicated below in all their dealings with each other and other stakeholders:

Integrity and Transparency	We do the right thing, open & transparent
Respect for ALL	Value and respect all our Stakeholders, Colleagues & Other Units, Fair & Equal Treatment, People First mind-set
Professional and Accountable	Excellence in all things, Brilliant Basics, Self-presentation, Quality of Work, Commitment to time-management, Full Business & Industry Understanding
Collaboration	Work Inclusively, Avoidance of Individualism, Collaboration internally and externally

7.2 Corporate Citizenship

- 7.2.1 The Entity shall conduct all its business activities in a transparent manner based on ethical values, compliance with legal requirements, upholding of human rights and respect for shareholders and both internal and external stakeholders; and
- 7.2.2 All employees have the right to work in an environment which is free from any form of unfair discrimination. An employee should report any case of actual or suspected unfair discrimination.

7.3 Public Accountability and the Entity

- 7.3.1 Public accountability is an enduring ethical foundation in the public sector and in society in general. It is ethical principle which serves as a guide for ethical behaviour; and

- 7.3.2 The CEO accounts to the Board which in turn accounts Council or District Municipality.
- 7.3.3 The Entity's Board and employees are subject to the provisions of the Prevention and Combating of Corrupt Activities Act 12 of 2004 and the Financial Intelligence Centre Act, 2001.

7.4 Employee Relationship with The Public and Stakeholders

- 7.4.1 Promotes unity and the wellbeing of the South African nation in performing her or his official duties;
- 7.4.2 Serves all stakeholders in an unbiased and impartial manner;
- 7.4.3 Is at all times polite, helpful and reasonably accessible in her or his dealings with the stakeholders;
- 7.4.4 Provides high standards of service to all stakeholders;
- 7.4.5 Has due regard for the circumstances and concerns of the stakeholders in performing his or her official duties in the making of decisions affecting them;
- 7.4.6 Is committed through timely service delivery to the development and upliftment of stakeholders through sharing information which enables them to do business with the Entity in a fair, ethical and transparent manner;
- 7.4.7 Does not unfairly discriminate against any stakeholders be it internal or external on account of race, gender, ethnic or social origin, colour, sexual orientation, age, disability, religion, political persuasion, conscience, belief, culture or language, etc;
- 7.4.8 Does not prejudice the interest of any political party or interest group;
- 7.4.9 Respects and protects every person's dignity and her or his rights as contained in the Constitution; and
- 7.4.10 Recognises the public's right of access to information, excluding information that is specifically protected by law.
- 7.4.11 Conduct business in an ethical and professional manner and in dealings with industry stakeholders and suppliers, employees should not use their official positions to gain any form of advantage or financial benefit for themselves or any other person.
- 7.4.12 In respect of engaging in social activities or events, the Entity's employees must act professionally and to the best interest of the Entity, where the employee has acted in contradiction to the Entity's values and policies, the Entity will take action in line with the Entity's Disciplinary Procedures.
- 7.4.13 Uphold the letter and spirit of contracts and agreements; and
- 7.4.14 Build long term relationships based on honesty and fairness.
- 7.4.15 The Entity supports ethical behaviour in dealing with and managing suppliers as contained in the Entity's Supply Chain Management Policy.

7.5 Employee Relationships

- 7.5.1 An employee shall ensure that while in the employ of the Entity he/she:
 - 7.5.1.1 Co-operates fully with other employees to advance the Entity's interests;

- 7.5.1.2 Executes all reasonable and lawful instructions by persons officially assigned to give them, provided these are not in conflict with the provisions of the Constitution and/or any other law;
- 7.5.1.3 Refrains from favouring relatives and friends in work-related activities and never abuses her or his authority.
- 7.5.1.4 Use the appropriate channels to raise her or his grievances;
- 7.5.1.5 Is committed to the optimal development, motivation and utilisation of her or his staff and the promotion of sound labour and interpersonal relations;
- 7.5.1.6 Deals fairly, professionally and equitably with other employees, irrespective of race, gender ethnic or social origin, colour, sexual orientation, age, disability, religion, political persuasion, conscience, belief, culture or language, and;
- 7.5.1.7 Refrains from party political activities in the workplace or during working hours.

7.6 Performance of Duties

7.6.1 An employee shall ensure that while in the employ of the Entity he/she:

- 7.6.1.1 Strives to achieve the objectives of the Entity cost-effectively;
- 7.6.1.2 Is creative in thought and in the execution of his or her duties, seeks innovative ways to solve problems and enhances effectiveness and efficiency within the context of the law;
- 7.6.1.3 Is punctual in the execution of his or her duties;
- 7.6.1.4 Executes his or her duties in a professional and competent manner;
- 7.6.1.5 Does not engage in any transaction or action that is in conflict with or infringes on the execution of his or her official duties;
- 7.6.1.6 Recuses herself or himself from any official action or decision-making process which may result in improper personal gain, (this should be properly declared by the employees);
- 7.6.1.7 Accepts responsibility to avail herself or himself of on-going training and self-development throughout her or his career;
- 7.6.1.8 Is honest and accountable in dealing with the Entity's funds and uses the Entity's property and other resources effectively, efficiently, and only for authorised official purposes;
- 7.6.1.9 Promotes sound, efficient, effective, transparent and accountable administration;
- 7.6.1.10 In the course of his or her official duties, report to the appropriate authorities, fraud, corruption, nepotism, maladministration and any other act which constitutes an infringement, or which is prejudicial to the Entity or public interest;
- 7.6.1.11 Gives honest and impartial advice, based on all available relevant information, to higher authority when asked for assistance of this kind; and
- 7.6.1.12 Honours the confidentiality of information, documents and discussions, classified or implied as being confidential.

- 7.6.2 The general use of alcohol or any substance during the delivery of official duty is prohibited. However, due to client and stakeholder engagements required by the employer, the CEO will determine the use of alcohol at these events with strict guidelines. The abuse of alcohol during these events will be viewed as a violation of the Entity's values and such behaviour constitutes a dismissible infringement.

7.7 Personal Conduct and Private Interest

- 7.7.1 An employee shall ensure that while in the employ of the Entity he/she:
- 7.7.1.1 During official duties, dresses and behaves in a way that enhances the reputation of the Entity;
 - 7.7.1.2 Acts responsibly as far as the use of alcoholic beverages or any other substance with intoxicating effect is concerned;
 - 7.7.1.3 Does not use his or her official position to obtain private gifts or benefits for himself or herself during the performance of her or his official duties, nor does he or she accept any gifts or benefits when offered as these may be construed as bribes (refer to Gifts and Donations Policy).
 - 7.7.1.4 Employees will not engage in any practices which result in the loaning of money to colleagues and other relevant stakeholders which conduct is unacceptable to the Entity.
 - 7.7.1.5 Does not use or disclose any official information for personal gain or the gain of others; and
 - 7.7.1.6 Does not, without necessary approval, undertake remunerative work outside her or his official duties or use any Entity's equipment (including an office) for such work.

7.8 Obligations of Managers

In addition to their rights and responsibilities as employee of the Entity, managers have additional responsibilities arising from their seniority and the nature of their managerial and/or supervisory duties, which include the following:

- 7.8.1 To strive to reduce inefficiencies within the Entity and establish standards of efficiency in consultation with other employees of the Entity.
- 7.8.2 To market the services of the Entity accurately;
- 7.8.3 To determine the expected level of standards in respect of delivery of the services of the Entity.
- 7.8.4 To provide stakeholders and the public with the ready means of lodging complaints pertaining to the quality of the Board's service delivery;
- 7.8.5 To furnish appointed auditors with all information and explanations which the auditors may require for the performance of their functions;
- 7.8.6 To make a personal commitment to act in accordance with standards of ethical business conduct, communicating this to subordinates and leading by example;
- 7.8.7 To establish a working environment that encourages open communication regarding business issues and concerns; and
- 7.8.8 To periodically discuss business ethics issues.

7.9 Fraud and Corruption

- 7.9.1 Fraud thrives in an environment devoid of morals and ethics;
- 7.9.2 All fraud, once identified, should be reported to immediately to the Chief Executive Officer, Chief Financial Officer or representative of Internal Audit or any other employee the individual is comfortable with. For detailed reporting of fraud and corruption in the area of their responsibilities, employees should refer to the Fraud Prevention and Anti-Corruption Policy.
- 7.9.3 For the purpose of this policy, fraud against the Entity is described as such illegal, improper, or dishonest acts and/or practices that may include, but not limited to:
 - 7.9.3.1 Theft
 - 7.9.3.2 Embezzlement;
 - 7.9.3.3 Bribery/rebate/kick-backs;
 - 7.9.3.4 Misappropriation, misapplication, destruction, removal or concealment of property; or
 - 7.9.3.5 Undeclared conflict of interest
- 7.9.4 The prevention and Combating of Corrupt Activities Act 12 of 2004 states that any person who directly or indirectly accepts, agrees or offers to accept, any gratification for himself or another in order to act personally or by influencing another person to act in a manner that amounts to illegal, dishonest, unauthorised performance of duties arising out of contractual or legal obligation, or that amounts to a breach of trust or a violation of a legal duty or set of rules, has committed a corrupt act.

7.10 Political Activism and Trade Unionism

- 7.10.1 The Constitution provides that all citizens are free to make political choices, which include the right:
 - 7.10.1.1 To form a political party
 - 7.10.1.2 To participate in the activities of, or recruit members for, a political party; or
 - 7.10.1.3 To campaign for a political party or cause.
- 7.10.2 While the Entity recognises the rights of employees to participate in political activities, the Entity's resources, however, shall not be used to further any political activities within or outside the workplace; and
- 7.10.3 Employees of the Entity shall refrain from party political activities in the workplace.
- 7.10.4 The Entity recognises and respects freedom of employees to associate themselves with the union of their choice for individual and collective rights and interests.
- 7.10.5 As part of its corporate citizenship and respect for human rights, the Entity undertakes not to employ any form of forced labour or child labour.

7.11 Health, Safety and Environment

7.11.1 Health and Safety

- 7.11.1.1 The Entity is committed to taking every reasonable precaution to ensure a safe work environment for all employees in compliance with the Occupational Health and Safety Act and other legislations; and
- 7.11.1.2 Employees who become aware of circumstances relating to the Entity's operations or activities which pose a real or potential risk to human health and safety or property, should report the matter as set out in this policy.

7.11.2 Environment

- 7.11.2.1 The Entity is committed to developing operating policies to address the environmental impact of its activities. Employees should give appropriate and timely attention to environmental issues; and
- 7.11.2.2 Employees who become aware of circumstances relating to the Entity's operations or activities which pose a real or potential risk to environment should report the matter as set out in this policy.

7.12 Conflict of Interest

- 7.12.1 A conflict of interest occurs when an employee has a potential interest that could be seen as having the potential to interfere with the objectivity required to perform official duties or exercise judgement on behalf of the Entity. The employees may not operate under the influence if such conflicts themselves or create them for others;
- 7.12.2 The Entity will not condone any violation of the law or unethical business dealing by any employee, including any payment for, or other participation in, an illegal act such as bribery or money laundering activities. Employees must ensure that their conduct cannot be interpreted as being in any way in contravention of applicable laws and regulations governing the operations of the Entity;
- 7.12.3 The Entity expects employees to perform their duties conscientiously, honestly and in accordance with the best interest of the Entity. Employees should not use their positions, or knowledge gained through their employment with the Entity for private or personal use/advantage or in such a manner that it is in conflict or an appearance of conflict arises between the interest of the Entity and their personal interest.
- 7.12.4 A conflict could arise where an employee, a member of an employee's family, or a business with which the employee or family is associated obtains or gains advantage or profit by virtue of the employee's position with the Entity or knowledge gained through that position; and
- 7.12.5 No family members shall have reporting relationship with each other;
- 7.12.6 If employees feel that a course of action which they pursued, are pursuing or are contemplating pursuing, may involve them in a conflict-of-interest situation or a perceived conflict of interest situation, they should immediately make all the

facts known to the person to whom they report. This person should apply the letter and spirit of the code and, in most instances, would be expected to consult his/her manager or the Chief Executive Officer, as it may be considered appropriate.

7.13 Outside Activities, Employment and Directorship (Extramural Activities)

- 7.13.1 The Entity recognises employees' right to participate in religious, political, charitable, educational and civil activities. The Entity; however, will not promote the acquisition of business interests or participating.

7.14 Disclosures

- 7.14.1 Employees are required to disclose and declare receipt or giving of any gift to the value in excess of R 350.00
- 7.14.2 Employees wishing to engage in activities, whether for gain or not, and where a potential conflict of interest exists from extramural activities, are subject to the following:
 - 7.14.2.1 Disclose in writing to the CEO an outline of the proposed extramural activity which may conflict with the Entity's activities highlighting perceived potential conflict of interest areas;
 - 7.14.2.2 The CEO, in consultation with relevant parties, must thoroughly canvass the potential for conflict of interest including a discussion with the relevant employee;
 - 7.14.2.3 The CEO will decide either to accept or reject the proposal;
 - 7.14.2.4 The Entity and employees accept that should a dispute arise in this regard, the matter be referred to private arbitration for full and final resolution;
 - 7.14.2.5 Any authority granted will be valid for a period of 12 months and will be subject to work being executed in private time without involving the use of the Entity's expertise or equipment.
 - 7.14.2.6 Any employee who gives a gift in recognition of or reciprocation of any business-related matter will be required to enter a declaration in the Entity's gift register.
 - 7.14.2.7 Any employee who receives a gift in recognition of or reciprocation of any business-related matter will be required to enter a declaration in the Entity's gift register.
 - 7.14.2.8 Where an employee engages in private work without necessary approval, he/she will be subjected to disciplinary action in terms of the Entity's Disciplinary Policy and Procedure.

7.15 Assets

- 7.15.1 The Entity has developed internal controls for the management and safeguarding of its assets (including revenue and liabilities) and imposes strict standards to prevent fraud and corruption;

- 7.15.2 All employees who have access to the Entity's funds in any form must at all times to follow prescribed procedures for recording, handling and protecting such funds. Operating areas shall implement policies and procedures relating to the safeguarding of the Entity's assets;
- 7.15.3 Employees must, at all times, ensure that the Entity's funds and property are used only for legitimate company purposes. Where an employee's position requires the spending of the Entity's funds, it is the individual's responsibility to use good judgement on behalf of the Entity and to ensure that appropriate value is received by the Entity for such expenditure; and
- 7.15.4 If employees become aware of any evidence that the Entity's assets may have been used in a fraudulent or improper manner, they should immediately report this contravention.

7.16 Use of The Entity's Resources

- 7.16.1 The Entity is committed to conserving resources used in all its operations. All employees should use their best efforts to make efficient use of resources and prevent irregular, fruitless and wasteful expenditure, losses resulting from criminal conduct and expenditure not complying with the operational policies of the Entity. Financial and other resources should be used effectively, efficiently, economically and transparently; and
- 7.16.2 No resources, good or services of the Entity shall be used as contributions to outside activities unless specifically authorised in writing by the CEO and approved by the Board.

7.17 The Entity's Records

- 7.17.1 The books and records should reflect all business transactions in an accurate and timely manner. Undisclosed or unrecorded revenues, expenses, assets or liabilities are not permissible, and the employees responsible for accounting and record keeping functions are expected to be diligent in enforcing proper practices; and
- 7.17.2 Only valid accounting transactions may be recorded (examples of unauthorised transactions would be the setting off of sundry income against bad debts to favourably affect the bad debt ratio, or recording sales which, in terms of current Entity's policy, should not be recorded). Employees found making invalid or unauthorised accounting transactions will be disciplined according to the Entity's Disciplinary Policy and Procedures.

7.18 Privacy and Confidentiality

In the regular course of business, the Entity accumulates a considerable amount of information and the following principles are to be observed:

7.18.1 Obtaining and Safeguarding Information

- 7.18.1.1 Only such information as is necessary to the Entity's activities should be collected, used or retained;

- 7.18.1.2 Where personal information is needed, wherever possible it should be obtained directly from the employee concerned. Only reputable and reliable sources should be used to supplement this information;
- 7.18.1.3 Information should only be retained as long as it is needed or as required by law, and such information should be physically secured and protected;
- 7.18.1.4 Information relating to an individual's remuneration package is strictly confidential to that person unless required for official use or in accordance with the law; and
- 7.18.1.5 The Entity may require employees who, in the normal course of their work have access to or possession of confidential information about other employees, the Entity or stakeholders, to sign a confidentiality agreement.

7.19 Access To Information

- 7.19.1 Information in respect of any confidential services, plans or business transactions of the Entity or personal information regarding employees, including their salaries, must not be disclosed. In addition, operating areas may implement policies and procedures to prevent improper transmission of material non-public information concerning policy or management activities.

7.20 Assisting In Transactions

- 7.20.1 No employee of the Entity, except in the course of official duties or incidental to official duties, may assist another person outside the Entity, directly or indirectly, whether for compensation or not, in a transaction involving the Entity in which the employee has, at any time participated or if the transaction involves the Entity, is or has been under the official responsibility of that employee.

7.21 Dealing With Outside Persons and Entities

7.21.1 Prompt Communications

- 7.21.1.1 The Entity strives for honest, accurate and timely communications with all parties with whom it conducts business, as well as government authorities and the public;
- 7.21.1.2 In line with the Entity's value of accountability, a prompt, courteous and accurate response will be given to all reasonable requests for information subject to the relevant legislation and policies; and
- 7.21.1.3 Any external complaints directed at the Entity will be attended to with all attention it deserves and all attempts will be made to respond to it as promptly as practically possible.

7.21.2 Media Relations

- 7.21.2.1 In addition to everyday communications with outside persons and Entities; the Entity may, on occasion, be asked to express its views to the media on certain issues;
- 7.21.2.2 As a general rule, only the CEO (or persons delegated by him/her) may deal with the Entity's position on public policy or industry issues;
- 7.21.2.3 It is the task of each executive to promote the Entity's business image in the most effective way. Only the CEO (or employees to whom specific delegation has been given) may grant press interviews, issue written statements, participate in Television programmes or get involved in other media activities. These employees should at all times be conscious of the Entity's interest;
- 7.21.2.4 An employee, when dealing with outside the Entity, including public officials must take care not to compromise the integrity or damage the reputation of outside individuals, businesses, or government bodies, or that of the Board;
- 7.21.2.5 Employees should separate their personal roles from the Entity's position when communication on matters not involving the Entity's business. They should exercise great care to ensure that they are not identified with the Entity when pursuing personal or political activities, unless this identification has been specifically authorised in advance by the CEO; and
- 7.21.2.6 Employees should at all times respect the protocols for providing information to the media as leaking of information amounts to an infringement in terms of this policy and the Entity's Disciplinary Policy and Procedure.

7.22 Nepotism

7.22.1 Employment Relationships

- 7.22.1.1 Household members and close relatives may not be employed in positions where such employment will result in the existence of a manager/subordinate relationship.
- 7.22.1.2 Household members may not be employed or work in positions where they have responsibility for reviewing and approving financial transactions or in recommendations and/or decision making in any matter concerning appointment, promotion, salary, allocation of work, leave, retention, termination of employment of a household member or where such employment may result in the existence of a conflict of interest between the respective functional areas.
- 7.22.1.3 Close relatives may not be employed or work in positions where they have responsibility for reviewing and approving financial transactions or in recommendations and/or decision making in any matter concerning appointment, promotion, salary, allocation of work, leave, retention, termination of employment of a household member or close relative where such employment may result in the

existence of a conflict of interest between the respective functional areas.

7.22.1.4 Employees may not be employed in positions where a relative or household member take decisions in the normal course of business or plays a significant role in decision making in respect of their direct conditions of service; and

7.22.1.5 In cases where other personal relationships are of such a nature that objective and accountable supervisory decision making is impossible, Human Resources and CEO must be consulted to ensure that action is taken which is consistent with the content and spirit of this policy.

7.23 Contravention of The Code of Ethics

7.23.1 Code of Ethics and Discipline

The Entity regards any contravention of this Code as a serious matter and any employee who contravenes or fails to comply with the provisions of this Code shall be dealt with in accordance with the Entity's Disciplinary Policy and Procedure.

7.23.2 Actions to be taken by Employees

7.23.2.1 If employees believe that their own actions have or may have contravened the Code or suspect that contravention of the Code has been committed by another employee of the Entity, they should, without confronting the other employee concerned, immediately report to:

- a. Preferably in writing to the person to whom they report or to another appropriate senior person (e.g., CEO);
- b. Internal Audit.
- c. Chairperson of the Audit Performance and Risk Committee.

7.23.3 Investigation

7.23.3.1 The Entity undertakes to take all matters reported in terms of this policy seriously and to deal with them promptly. In circumstances where people reporting such contravention can give full details thereof including identities. The Entity encourages them to do so in order to speed up investigation. Where employees fear intimidation, the Entity undertakes to do whatever is reasonably and practically possible to protect the employee;

7.23.3.2 Any suspected or alleged contravention under investigation shall be treated with utmost discrete and confidentiality;

- 7.23.3.3 As the contravention of the code has a serious consequence to the Entity and the employee, it may result in disciplinary action including termination of employment. Certain breaches of the Code could also result in civil / criminal proceedings. All criminal acts will be reported by the Entity to relevant authorities as required by law;
- 7.23.3.4 Persons to whom contraventions of the Code have been reported should:
- a. Promptly take the necessary action to conduct a proper investigation into the reported contravention;
 - b. Prepare and submit a report to the CEO detailing the contravention of the Code, the results of the investigation and recommended course of action; and
 - c. The investigation may require assistance from internal audit.
- 7.23.3.5 A register of reported contraventions will be maintained by internal audit, which will be expected to follow-up on contraventions for the purposes of reporting progress to the Board's Audit & Risk Committee and HR Sub-Committee.

8. POLICY ENFORCEMENT

- 8.1 Human Resources must ensure that the provisions of this policy are strictly complied with.

9. POLICY RESPONSIBILITY FRAMEWORK

- 9.1 Human Resources is responsible for the development and or review of this policy by the designated date excepting in extraordinary instances where circumstances may require policy review at an earlier date. The CEO shall regularly evaluate and monitor this policy to ensure that in an ever-changing business environment, the policy is kept up to date with the latest developments in the human resources management and the Entity's business requirements;
- 9.2 The Board will provide final approval of the policy. Amendments to any provision of this policy may be made from time to time subject to the approval of the Board; and
- 9.3 It is the responsibility of every employee to whom a copy of this policy has been issued to ensure that contents of his/her policy are up-to-date. The copy held by the Office of the CEO is deemed to be the master copy. Any changes to this policy will be communicated to all employees and where applicable, employees will be consulted.

10. POLICY IMPLEMENTATION AND MONITORING

10.1 Implementation

- 10.1.1 Management and staff have the responsibility of upholding this policy and its effective implementation thereof. The CEO will ensure standardised and uniform compliance with the policy throughout the Entity; and
- 10.1.2 If any employee is uncertain about any provision in this policy or believes the policy is deficient in any respect, or becomes aware of any failure to conform with

any policy provision herein, the employee must take the matter up with his/her manager immediately.

10.2 Monitoring

10.2.1 Human Resources must monitor and report on compliance with this policy.

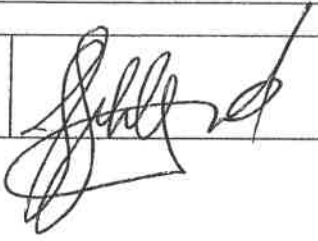
11. IMPLEMENTATION AND ACKNOWLEDGMENT

11.1 Information Recording

- 11.1.1 A copy of this policy and procedures should be placed on the Intranet and public drive. A hard copy of this policy should be kept in policies' file and placed in an appropriate location in the Entity's records system; and
- 11.1.2 All staff should be informed as to where the policy file can be accessed. All reasonable efforts should be made to explain the policy to employees and ensure that they have read and understood the policy. A signed copy should be kept on the employee's file.

12. APPROVAL OF POLICY

Approved by the Board of Directors at its meeting on the 24 of October 2022.

Chairperson:			
Signature		Date:	01 November 2022