

## WHISTLE BLOWING POLICY

**In accordance with**

**THE PROTECTED DISCLOSURES ACT 26 OF 2000, AND AS**

**AMENDED BY THE PROTECTED DISCLOSURES AMENDMENT ACT 5, 2017**

# **EPSIDON TECHNOLOGY HOLDINGS (PTY) LTD AND ALL OF ITS AFFILIATED COMPANIES ("EPSIDON TECHNOLOGY GROUP")**

Legal Division

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“Affiliated Company(ies)” means, in relation to Epsidon Technology Holdings (PTY) LTD, a subsidiary of this entity, or any division or operating branch of each subsidiary of this entity and all of its subsidiaries.

Including but not limited to:

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- Even Flow Distribution (Pty) Ltd
- The Linux Warehouse (Pty) Ltd
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## MESSAGE FROM THE GROUP CHIEF EXECUTIVE OFFICER

### **Our Commitment to Ethics: Building a Brighter Future Together**

Epsidon Technology Holdings (PTY) LTD acknowledges the critical role that protected disclosures play in upholding our corporate values and principles. We understand that employees who come forward with concerns do so out of a genuine desire to safeguard the organization, its reputation, and the interests of all stakeholders.

This Policy reinforces our unwavering stance on providing a secure environment for protected disclosures. It clearly outlines the procedures, safeguards, and support mechanisms in place to ensure that your concerns are treated with the utmost seriousness, confidentiality, and impartiality.

Our stance on this matter is unequivocal: making a protected disclosure will not result in any form of prejudice or retaliation. We are resolute in our commitment to fairness and impartiality in all whistleblower-related matters. It is our corporate responsibility to protect those who step forward to protect our organization.

Employees are urged to familiarize themselves with this Policy and to utilize the mechanisms contained with this Policy should you have any questions or concerns. Involvement in this process reflects our stance on upholding the highest ethical standards and setting a benchmark for responsible business practices.

By fostering a culture in which protected disclosures are not only encouraged but also shielded, we uphold our company's stance on ethical behaviour and accountability.

Arnold Sharp

Group Chief Executive Officer

## 1. INTRODUCTION

- 1.1. The South African Protected Disclosures Act 26 of 2000 (PDA), as amended, serves the primary purpose of fostering increased transparency and openness within workplaces. It recognizes the essential requirement of providing legal safeguards to individuals who act as whistleblowers. Commonly referred to as the Whistleblowing Act, this legislation aligns with the principles upheld by the South African Constitution and the Labour Relations Act.
- 1.2. The PDA provides employees with safeguards against potential retaliatory measures, such as employment termination or prejudicial actions, should they choose to divulge specific information to duly designated individuals. This information encompasses a wide range of subjects, comprising, though not restricted to, criminal offenses, miscarriages of justice, incidents of unjust discrimination, and behaviours that endanger health, safety, or environmental integrity.
- 1.3. With a continued prioritization of ethics, formal whistleblower channels are vital means for Employees to report breaches while being assured of protection against any potential retaliation.

## 2. PURPOSE

- 2.1. This Policy defines requirements to ensure compliance with laws and regulations applicable to Epsidon Technology Holdings (PTY) LTD by setting out the procedure, in terms of which Employees may disclose information regarding unlawful or irregular conduct by their Employers or other Employees in the employ of the Epsidon Technology Holdings (PTY) LTD, and to provide for the protection of those Employees who make a disclosure in terms of this Policy.
- 2.2. The Epsidon Technology Holdings (PTY) LTD remains committed to ensure the integrity of its business activities as well as that of its Employers and Employees, through the implementation of this Whistle Blowing Policy ("Policy").
- 2.3. This Policy ensures that the Epsidon Technology Holdings (PTY) LTD:
  - 2.3.1. follows good practice guidelines; and
  - 2.3.2. complies with general accepted industry principles and applicable legislation;.
- 2.4. This policy should be read in conjunction with Epsidon Technology Holdings's Group Code of Conduct, Anti Bribery and Corruption Policies and with any future applicable policies, guidelines and

procedures that may be developed from time to time and which will be brought to the notice of Employees and others to whom this policy applies

### **3. DEFINITIONS**

3.1. “Disclosure” shall mean 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:

- 3.1.1. That a criminal offence has been committed, is being committed or is likely to be committed;
- 3.1.2. That a person has failed, is failing or is likely to fail to comply with any legal obligation to which that person is subject;
- 3.1.3. That a miscarriage of justice has occurred, is occurring or is likely to occur;
- 3.1.4. That the health or safety of an individual has been, is being, or is likely to be endangered;
- 3.1.5. That the environment has been, is being or is likely to be damaged;
- 3.1.6. 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 4 of 2000), is likely or is taking place; or
- 3.1.7. That any matter referred to in paragraphs 3.1.1 to 3.1.6 has been, is being, or is likely to be deliberately concealed.

3.2. “Employee” shall include, but is not limited to:

- 3.2.1. Any person, excluding an independent contractor, who works or worked for the Epsidon Technology Holdings (PTY) LTD and who receives or received, or is entitled to receive, any remuneration from the Epsidon Technology Holdings (PTY) LTD; and
- 3.2.2. Any other person who in any manner assists, or assisted in carrying on, or conducting previously or conducted, the business of an Employer.

3.3. “Employer” shall mean the Epsidon Technology Holdings (PTY) LTD who:

- 3.3.1. Employs or provides work for an employee and who remunerates or expressly or tacitly undertakes to remunerate that employee; or
- 3.3.2. Permits any other person in any manner to assist in carrying on or conducting of his, her or its business.

3.4. “Occupational Detriment” in relation to an employee or a worker, shall mean:

- 3.4.1. Being subject to any disciplinary action by Epsidon Technology Holdings (PTY) LTD
- 3.4.2. Being dismissed, suspended, demoted, harassed or intimidated;
- 3.4.3. Being transferred against his or her will by the Epsidon Technology Holdings (PTY) LTD;
- 3.4.4. Being refused transfer or promotion from the Epsidon Technology Holdings (PTY) LTD;

- 3.4.5. Being subjected to a term or condition of employment or retirement which is altered or remaining altered to his or her disadvantage by the Epsidon Technology Holdings (PTY) LTD;
- 3.4.6. Being refused a reference, or being provided with an adverse reference, from the Epsidon Technology Holdings (PTY) LTD;
- 3.4.7. Being denied appointment to any employment, profession or office within the Epsidon Technology Holdings (PTY) LTD;
- 3.4.8. Being subjected to any civil claim for alleged breach of a duty of confidentiality or a confidentiality agreement arising out of the disclosure of:
  - 3.4.8.1. A criminal offence; or
  - 3.4.8.2. Information which shows or tends to shows that a substantial contravention of, or failure to comply with the law has occurred, is occurring or is likely to occur;
- 3.4.9. Being threatened with any of the actions referred to paragraphs 3.4.1 to 3.4.8 above; or
- 3.4.10. Being otherwise adversely affected in respect of his or her employment, profession or office, including employment opportunities and work security and the retention or acquisition of contracts to perform work or render services with the Epsidon Technology Holdings (PTY) LTD.

3.5. "Protected Disclosure" shall include but not limited to, a disclosure made to:

- 3.5.1. A disclosure made via the mechanisms as described within this Policy
- 3.5.2. A Senior Employer of the Epsidon Technology Holdings (PTY) LTD such as a Head of Department;

3.6. "this Act" shall means the Protected Disclosures Act 26 of 2000, including any amendments thereto, as and when signed by the Minister and published in the Government Gazette:

3.7. "Worker" shall mean:

- 3.7.1. Any person who works or worked for another person or for the State; or
- 3.7.2. Any other person who in any manner assist in carrying on or conducting or conducted the business of an employer or client, as an independent contractor, consultant, agent; or
- 3.7.3. Any person who renders services to a customer or client of the Employer while being employed by a temporary employment service.

3.8. All employees of a Business Partner should be encouraged to report concerns or illegal activities in the workplace and any such reports must be without any threat by the Business Partners of reprisal, intimidation or harassment. Business Partners shall investigate and take corrective action if needed.

#### **4. PROTECTED DISCLOSURE TO AN EMPLOYER WITHIN THE EPSIDON TECHNOLOGY HOLDINGS (PTY) LTD**

- 4.1. The Employee understands that any Disclosure made in good faith, and will be made:
  - 4.1.1. in accordance with any procedure authorised by the Employer for reporting or otherwise remedying the situation concerned and in this regard the Employee has been made aware of the procedure as required in terms of clause 8 below; or
  - 4.1.2. directly to the Employer of the Employee or Worker, where there is no procedure as contemplated in 4.1.1 above.
  
- 4.2. Every Employer at the Epsidon Technology Holdings (PTY) LTD undertakes to:
  - 4.2.1. Authorise appropriate internal procedures for receiving and dealing with information about improprieties; and
  - 4.2.2. Take reasonable steps to bring the internal procedures to the attention of every Employee and Worker.
  
- 4.3. Any Employee or Worker who, in accordance with a procedure authorised by his/her Employer, makes a Disclosure to a person other than his/her Employer, is deemed, for the purpose of this Policy, to be making the Disclosure to his/her Employer, as a Protected Disclosure in terms of this Policy.

#### **5. GENERAL PROTECTED DISCLOSURE BY EMPLOYEES**

- 5.1. Any Disclosure made in good faith by an Employee, who:
  - 5.1.1. Reasonably believes that the information disclosed, and any allegation contained in it, are substantially true; and
  - 5.1.2. Does not make the Disclosure for purposes of personal gain, excluding any reward payable in terms of any law;is a Protected Disclosure if:
  - 5.1.2.1. One or more of the conditions referred in 5.2 below apply; and
  - 5.1.2.2. In all circumstances of the case, it is reasonable to make the Disclosure.
  
- 5.2. The conditions referred in 5.1.2.1 are:
  - 5.2.1. That at the time the Employee makes the Disclosure he/she has reason to believe that he/she will be subjected to an Occupational Detriment if he/she makes a Disclosure to his/her Employer in accordance with paragraph 5 above;
  - 5.2.2. That the Employee making the Disclosure has previously made a Disclosure of substantially the same information to his/her Employer, in respect of which no action was taken within a reasonable period after the Disclosure; or
  - 5.2.3. That the impropriety is of an exceptionally serious nature.

5.3. In determining for the purposes of 5.1.2.2, whether it is reasonable for the Employee to make the Disclosure, consideration must be given to:

- 5.3.1. The identity of the person to whom the Disclosure is made;
- 5.3.2. The seriousness of the impropriety;
- 5.3.3. Whether the impropriety is continuing or is likely to occur in the future;
- 5.3.4. Whether the Disclosure is made in breach of a duty of confidentiality of the Employer towards another person
- 5.3.5. In a case of falling within 5.2.2, any action which the Employer to whom the Disclosure was made, has taken, or might reasonably be expected to have taken, as a result of the previous Disclosure;
- 5.3.6. In a case falling within 5.2.2, whether in making the Disclosure to the Employer the Employee complied with any procedure which was authorised by the Employer; and
- 5.3.7. The public's interest.

5.4. For the purposes of this section, a subsequent Disclosure may be regarded as a Disclosure of substantially the same information referred to in 5.2.2, where such subsequent Disclosure includes information concerning an action taken or not taken by any person as a result of the previous Disclosure.

## **6. EXCLUSION OF CIVIL AND CRIMINAL LIABILITY AND THE DISCLOSURE OF FALSE INFORMATION**

6.1. A court may find that an Employee who makes a Protected Disclosure of information, which shows or tends to show that a substantial contravention of, or failure to comply with the law has occurred, is occurring or is likely to occur, shall:

- 6.1.1. 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/her to maintain confidentiality;

6.2. The exclusion of liability as contemplated in 6.1.1 does not extend to civil or criminal liability of the Employee or Worker for his/her participation in the disclosed impropriety.

6.3. The Employee understands that should he/she disclose false information:

- 6.3.1. Knowing that information to be false or who ought reasonably to have known that the information is false; and
- 6.3.2. With the intention to cause harm to the Employer, and where the Employer has suffered harm as a result of such Disclosure;

is guilty of an offence and is liable on conviction to a fine or to imprisonment for a period not exceeding 2 (two) years or to both a fine and such imprisonment.

## **7. RESPONSIBILITIES OF THE EMPLOYEE**

- 7.1. The Employee acknowledges and accepts that he/she has the responsibility to ensure that he/she understands the procedures and regulations in respect to whistle blowing.
- 7.2. The Epsidon Technology Holdings (PTY) LTD will provide training to the Employee from time to time to assist the Employee in understanding his/her responsibilities when disclosing information in relation to this Policy. The Employee undertakes to participate in and complete the training offered by the Epsidon Technology Holdings (PTY) LTD whenever the Epsidon Technology Holdings (PTY) LTD requests the Employee to complete such training.

## **8. REPORTING MECHANISMS**

- 8.1. If an Employee has a concern, he/she should not approach or accuse individuals directly or attempt to investigate the matter.
- 8.2. The Employee may:
  - 8.2.1. Approach their Line Manager who shall address the Disclosure with the Head of Group Risk and Compliance; or
  - 8.2.2. Directly with the Head of Group Risk and Compliance: [mekailr@firsttech.co.za](mailto:mekailr@firsttech.co.za)
  - 8.2.3. Lodge their concern at [firstreport@firsttech.co.za](mailto:firstreport@firsttech.co.za)
- 8.3. All direct disclosures will be treated in confidence and every effort will be made not to reveal the Employees identity.
- 8.4. Once the Disclosure has been received, an investigation will proceed within 7(seven) days.
  - 8.4.1. The outcome of the investigation will be communicated to the Employee.
  - 8.4.2. The Employee may have to provide further information if so required.
  - 8.4.3. It must be appreciated that the investigation process may reveal the source of the information and a statement by the Employee may be required as part of the process of gathering evidence.
- 8.5. The Disclosure may be:
  - 8.5.1. Investigated internally; or
  - 8.5.2. Referred to the South African Police Services; or
  - 8.5.3. Form the subject of an independent inquiry.

## **9. AMENDMENT AND COMMUNICATION**

- 9.1. Epsidon Technology Holdings (PTY) LTD reserves the right to amend this Policy as necessary. Any updates will be published on Epsidon Technology Holdings (PTY) LTD's

website or otherwise provided to the Employee in writing.

## **10. CONCLUSION**

10.1. Epsidon Technology Holdings (PTY) LTD values its business relationships with its partners and is committed to fostering a culture of integrity, transparency, and compliance. By adhering to this Policy Employees play a crucial role in upholding these values and ensuring the continued success of the organization.

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Mekail Ramjee

(Duly authorised)

Head of Group Risk and Compliance