



THE SPAR GROUP LIMITED

Reg. No. 1967/001572/06

("the Company" or "SPAR")

GROUP WHISTLEBLOWING POLICY

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Compiled by:	Group Company Secretary
Target users/audience:	All employees, contractors and stakeholders of SPAR

DESCRIPTION OF LAST THREE REVISIONS	BY	DATE
Policy created	Group Company Secretary	May 2018
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Reviewed and amended	Group Company Secretary	November 2024

1. INTRODUCTION

The SPAR Group Ltd, its subsidiaries and divisions (collectively referred to as **SPAR**) are committed to the highest standards of honesty, openness, integrity, accountability, and ethical conduct. An important aspect of accountability and transparency is a mechanism to enable individuals to report concerns in a responsible and effective manner. Ethical business behaviour is the responsibility of every person in the company and is reflected not only in our relationships with each other but also with our retailers, customers, shareholders, and other stakeholders.

Whistleblowing is the process through which a person (**whistleblower**) reports information about wrongdoing, misconduct, or illegal activities within an organisation. Whistleblowing can be done through a formal channel or through other means.

To promote the honest reporting of suspicious behaviour, SPAR has put into place various channels to report and eradicate unethical behaviour, fraud, theft, corruption, bribery, or any associated irregularity. SPAR businesses maintain independent **Whistleblowing Hotlines** in its respective territories where employees or stakeholders can anonymously or confidentially disclose serious impropriety or improper conduct within SPAR without fear of victimisation.

2. PURPOSE

The purpose of this policy is to:

- Encourage employees, contractors and other stakeholders to report genuine concerns about suspected unlawful or unethical behaviour within SPAR as soon as possible. These suspected unlawful or unethical behaviours include but are not limited to unethical behaviour, fraud, theft, corruption, bribery, or any associated irregularity relating to SPAR.
- To adhere to and comply with the Protected Disclosures Act, 26 of 2000 (PDA) as amended, and the equivalent legislation in the foreign territories, which encourages employees to report unlawful or irregular conduct by employers or fellow employees without fear of reprisal and will not affect the whistleblower's continued employment with SPAR.
- Protect such interested parties who provide genuine protected disclosures from consequential occupational operational detriment.
- Reassure whistleblowers that their concerns will be taken seriously and investigated as appropriate and that their confidentiality will be safeguarded.
- Provide a channel for whistleblowers to report complaints, allegations, or concerns.
- To support a culture where employees can disclose information or concerns relating to criminal and other irregular conduct in the workplace.

This policy is not designed to question financial, or business decisions taken by SPAR, nor should it be used to raise any matters which would normally be addressed under other SPAR policies and procedures, such as grievances referred to in 3 below and do not fall within the definition of whistleblowing.

3. SCOPE AND APPLICATION

This policy applies to all employees, contractors and stakeholders of SPAR.

The laws applicable to protected disclosures in the relevant jurisdiction will apply. SPAR encourages whistleblowers to report unlawful or irregular conduct by employers and fellow employees without fear of reprisal.

Disclosures must however be made in good faith, in the reasonable belief of the individual making the disclosure that it tends to show malpractice or impropriety.

There is an existing grievance procedure in place within SPAR to enable employees to raise grievances relating to their employment. This policy is intended to cover concerns that fall outside the scope of the grievance procedure. This policy is to be read in conjunction with SPAR's Code of Ethics, Conflict of Interest Policy, Fraud Prevention Policy and Anti-Bribery and Corruption Policy, which are all key components of SPAR's commitment to high standards of business and personal ethics in the conduct of its business.

Each territory within which SPAR has business operations (collectively "SPAR territories") may develop and implement procedures to align its operations with the spirit and purpose of this policy. Until that is done this policy will apply, to the extent that it is not in conflict with the laws in any territory. Subject to any applicable law, any policy or procedure adopted by a subsidiary must be consistent with this policy.

SPAR will not tolerate harassment or victimization of a whistleblower, which will be treated as a disciplinary / criminal offence.

4. POLICY STATEMENT

SPAR does not tolerate any impropriety or improper conduct impacting or having a potential impact on its business and supports the fundamental principles of sound corporate governance and a workplace culture within which the rights and freedom of individuals are respected.

SPAR supports the responsible disclosure of information related to impropriety and improper conduct. Such disclosures are supported and encouraged in accordance with this policy and other policies, irrespective of whether the disclosure may prejudice SPAR or its stakeholders.

SPAR does not tolerate any form of occupational detriment, and all allegations of impropriety or improper conduct will be investigated and followed up.

The SPAR Audit Committee undertakes to review the arrangements which enable whistleblowers to confidentially or otherwise report impropriety or improper conduct that may have a direct or indirect effect on integrated reporting and inform the external auditors of all material improprieties disclosed during the financial year.

5. WHISTLEBLOWING REPORTING MECHANISMS

Whistleblowers are encouraged to report observed cases of misconduct as close to the source as possible by going through the following avenues:

5.1. Report to your direct manager.

All employees should, in the first instance, raise their concerns verbally or in writing with their immediate manager, divisional manager or a member of the executive team. If any employee feels uncomfortable about reporting a matter to their immediate manager, they may consider using the reporting options provided in 5.2 and 5.3 below.

Any manager to whom a concern is reported must notify the Group Company Secretary of the concern as soon as reasonably possible but by no later than 48 hours of them receiving the concern.

5.2. Reporting directly to a responsible function

Employees can also report their concerns verbally or in writing to the heads of the following functions:

- Human Resources (HR)
- Risk
- Sustainability

Each of these functions will consider the details of the matter brought to their attention and will ensure that the matter is referred to the Group Company Secretary for logging, consideration and investigation in terms of the relevant Whistle Blowing Procedure, as soon as reasonably possible but by no later than 48 hours of them receiving the concern.

5.3. Reporting to the Company

Whistleblowers may report their concerns anonymously when using The SPAR Group Ltd independent **Whistleblowing Hotline**. All reports, whether made anonymously or not, will be treated as confidential and the identity of the whistleblower will be safeguarded.

Deloitte tip offs anonymous hotline:

- Free call: 0800 864 616
- Email: spar@tip-offs.com
- Web: www.tip-offs.com

In **Switzerland**, whistleblowers may also report their concern anonymously through the Anonymous Whistleblowing Hotline or the external auditors:

Movis

- Call: +41 848 270 270
- Email: info@movis.ch
- Web: www.movis.ch

Treviso (External Auditors)

- Call: +41 71 313 57 57
- Email: missstand@treviso.ch

In **Ireland**, whistleblowers may also report their concern anonymously using the Whistleblowing Hotline managed by the BWG HR function or the office of the CEO:

- Call: +44 086 0239610
- Email: disclosures@bwg.ie
- Office of the CEO: +44 014 090300

5.4. **Written Correspondence**

Letters can be sent to the postal address in the relevant SPAR territory and marked for the attention of the Group Company Secretary.

5.5. **What information needs to be communicated?**

Concerns raised anonymously may not be easy to investigate, because the reports often contain inadequate or unspecific information. Whistleblowers who elect to report anonymously are requested to include as much detail and specific information as possible in their report.

Whistleblowers must (if available) provide supporting information, since allegations based upon rumours without any corroborative evidence may affect the reputations of innocent persons.

If possible, a whistleblower whose report contains inadequate or unspecific information will be given 30 days within which to submit the additional information required for SPAR to consider the matter, failing which SPAR will consider the report as closed.

SPAR may from time to time employ systems that allow it to communicate with whistleblowers whilst preserving their confidentiality.

5.6. **Malicious actions by a whistleblower**

If a concern is reported in good faith, but due to the nature of the circumstances the concerns or allegations cannot be substantiated, or if they are proven to be incorrect, no action will be taken against the whistleblower.

Mischievous, intentionally false, and malicious reporting, or reporting done for personal gain or otherwise, will be viewed as misconduct on the part of the whistleblower. The whistleblower will not be protected in terms of this policy and may be subject to disciplinary and/or legal action.

The protection described in this policy is not available to a whistleblower who reports information relating to their own misconduct.

6. **INVESTIGATIONS**

- 6.1. All SPAR territories will consider all concerns received through the mechanisms listed above and in any other manner, in accordance with the applicable whistleblowing procedures; and

- Decide whether the matter should be investigated and to refer the matters to the relevant party or body for investigation / further information, within a reasonable timeframe in accordance with local legislation or their procedures governing whistleblowing – in South Africa this is currently 21 days; or
 - Not to investigate, and record the reasons for such decision.
 - Save for the exceptions in 6.2 below, acknowledge receipt of the disclosure in writing and must inform the reporter in writing of its decision within a reasonable timeframe in accordance with local legislation or as set out in their procedures governing whistleblowing.
 - Where required by law, inform the whistleblower of:(i) the decision to investigate, or not investigate, the disclosure; and (ii) the outcome of the investigation, within timeframes set out in their procedures governing whistleblowing.
- 6.2. No communication needs to take place between the whistleblower and the responsible party referred to above when:
- The identity and contact details of the whistleblower is unknown.
 - If it is necessary to avoid prejudice to the prevention, detection, or investigation of a criminal offence.
- 6.3. Depending on the nature and materiality of the concern, a formal investigation may be conducted by either external or internal parties or bodies.
- 6.4. If it becomes clear that a concern is a grievance or disciplinary issue, the concern will be referred to the HR department for further action.

7. CONFIDENTIALITY

SPAR will treat all disclosures, whether made anonymously or not, in a confidential and sensitive manner, and undertakes to safeguard the identity of the person making the report.

All information received as part of a Protected Disclosure will only be disclosed to the extent necessary for the purposes of investigating the allegations or as required by law. SPAR reserves the right to pass on any information to the proper law enforcement agency in order that such entity may determine whether criminal charges are warranted.

8. REPORTING

The Group Company Secretary will report to the SPAR Audit Committee and the SPAR Social Ethics and Sustainability Committee on all concerns received in terms of this policy.

9. COMPLIANCE

SPAR will treat non-compliance with this policy, as well as any non-compliance with SPAR's obligations in terms of applicable laws, seriously. Any deliberate action by an employee to

contravene the policy will be subject to disciplinary action, which may lead to termination of employment.

Compliance with this policy will be monitored by the Group Company Secretary (or equivalent in other jurisdictions). Any breach of, or non-compliance with this policy, must be communicated to the Group Secretariat Department as soon as reasonably practical.

The Group Secretariat Department, with input from key stakeholders, will consider the appropriate actions required. If agreement on the appropriate actions cannot be reached, the matter will be escalated to the SPAR Audit Committee (or equivalent in other jurisdictions). The chair of the SPAR Audit Committee will decide whether the breach or noncompliance is sufficiently material to be escalated further, and if so, to which board, committee or person.

All instances of non-compliance with this policy will be included in the normal SPAR Audit Committee and the SPAR Social Ethics and Sustainability Committee (or equivalent) reporting process.

10. ADMINISTRATION OF THIS POLICY

The custodian of this policy is the Group Secretariat Department who will be responsible for the administration, revision, interpretation, and application of this policy, which will be reviewed every 3 years or as and when required.

Any amendments to this policy are subject to review by the SPAR Audit Committee and any material amendment are to be approved by the Board of directors of SPAR Group Limited.

This policy was approved by the Board on **27 November 2024** and becomes effective immediately on approval.