

KAY MASON FOUNDATION SOUTH AFRICA TRUST: CORPORATE GOVERNANCE, ETHICS AND GDPR POLICY HANDBOOK

THE KAY MASON FOUNDATION SOUTH AFRICA TRUST (hereinafter referred to as either “the Trust”, “the Group”, “We”, “Us”, or “Our” in this Agreement) is a trust/non-profit organisation duly registered in terms of the applicable legislation and provisions, with its registered place of business being situated at Unit 2 Omnipark, 102 Edward Rd, Bellville, Cape Town, 7530.

INTRODUCTION & POLICY PURPOSE

The Purpose of this Corporate Governance, Ethics and GDPR Policy Handbook ("the CGEP Handbook") is to provide the Trust and its Board ("the Board") with a compass for the Trust's decision making and management of its business affairs, as well as proficient and lawful control, processing and storage of personal information. This CGEP Handbook shall guide and inform the Board on how to conduct itself in an effort to, *inter alia*, promote, enforce and encourage sound corporate governance; implement the necessary accountability mechanisms; and uphold the Trust's values, objectives and ethical standards. Given that the Trust shares and collects personal information from not only the Republic of South Africa, but also the UK and similar advanced countries, this CGEP Handbook will address the Trust (and the Board's) obligations relating to POPIA and GDPR data protection provisions.

The premise of this CGEP Handbook, as well as the golden thread intended herein, is based on the principles and consideration identified and recorded in the King IV Report (last revised / new report issued in 2016). The aim is to give effect to the key and material principles and establish effective approaches to integrate the considerations identified into the general and standard practices of the Trust. To this end, the core principles taken from the King IV Report are, *inter alia*, **Leadership, Sustainability and Corporate Citizenship**.

This CGEP Handbook is designed to ensure the Trust and the Board works towards promoting its core values:

- Honesty, integrity and transparency;
- Caring for our people, our community and those who we serve;
- Service excellence and innovation (both by the Board and by the Trust);
- Fairness;
- Leadership in our field;
- Responsibility and accountability.

This CGEP Handbook shall ensure that the Board, and all applicable interested parties, uphold sound, lawful and considerate corporate governance, with the responsibility for good corporate behaviour relating to, *inter alia*, the following:

- Compliance with all necessary and applicable laws, statutes and regulations (as well as keeping up to date with those applicable laws, statutes and regulations);
- Zero tolerance and an appropriate procedure for illegal or corrupt practices within the Trust or otherwise (including an anti-bribery and corruption procedure recorded hereunder);
- Ensuring that the Board and/or any employees of the Trust do not engage in business on behalf of the Trust with any organisation in which they may have an interest in, unless approved by the Board and under very specific circumstances;
- Ensure that the Board, the Trust and its agents/employees are actively promoting secure and lawful processing of personal information and whose actions/conduct is subject to POPIA, GDPR and any applicable or similar data protection legislation;

- Entrench a procedure in which financial management and transparency is detailed, which must include rules pertaining to the Board's conduct; receiving and/or giving gifts; internal audits; the governance of information technology and/or data; standards governing stakeholder relationships; and disclosures;
- A procurement policy and practice that clarifies fair and reasonable principles in the selection and continuation of business with suppliers, agents and third parties;
- A policy that invites Whistleblowing in an effort to ensure the highest standards of transparency and accountability;
- A policy or procedure promoting confidentiality, where necessary, and reasonable ethical practices; and
- An approach to identify and manage the Trust's risks proactively, especially relating to data protection and corporate responsibility.

CORPORATE GOVERNANCE AND SUSTAINABILITY PRINCIPLES

The Trust's corporate governance will be implemented based on principles in accordance with, *inter alia*, the Trust's main objectives, constitution and general code of conduct, which have been developed by the Trust through years of service and have become ingrained into the Trust's culture. The development of these core values and main objectives have grown through a series of rules, policies and practices. The Board has further assisted in providing the Trust with experience and expertise in an effort to ensure proper governance, control and administration of the Trust's affairs, its corporate responsibility and transparency.

In particular, the corporate principles based on the values mentioned above and inspired in turn by the King IV Report, sound commercial practices and general corporate guidelines are as follows:

- **Appropriate and diverse composition of the Board and its committees/sub-committees, and adequate and proportionate remuneration for their members** to attract and retain the Directors of the desired profile and to remunerate their dedication, qualifications and responsibilities (within reason).
- **Efficient, organised and participatory functioning of the Board and its committees/sub-committees**, avoiding any direct or indirect **conflict of interest and/or compromised positions** for any member of the Board, employee of the Trust or applicable third party.
- Promoting **informational transparency**, with the core principles being **transparency, accuracy of information and rapid dissemination**.
- Commitment of the Trust to ethical and sustainable action that, taking into account the needs and expectations of all its stakeholders, generates benefits and interest which will ultimately assist the people, communities and staff we serve.

CORPORATE GOVERNANCE PRACTICES AND POLICIES: PRACTICES IN RELATION TO THE BOARD AND ITS COMMITTEES

- **Duty of Obedience** - The Duty of Obedience requires board members to be faithful to the organization's mission. Board members should become knowledgeable about the

business of the organization and exhibit proper stewardship and governance of the organization's legal and financial responsibilities, programs and services. The Trust relies heavily on the public's trust when soliciting donations and grants. The public has a right to know that the money will be used for the purpose for which it was given.

- **Duty of Care** - Board members should exhibit the "level of care that an ordinarily prudent person would exercise in a like position and under similar circumstances." The Duty of Care requires that a director/the Board be informed and able to exercise independent judgment, as demonstrated by:

✓ Regular attendance at board meetings.

✓ Keeping informed, asking questions.

✓ Exercising independent judgment, subject to the fiduciary duties and obligations placed on the Board by the Companies Act 71 of 2008, or similar.

- **Duty of Loyalty** - is a standard of faithfulness to the Trust. Personal interests must be put aside in favour of decisions that are in the best interest of the organization. Confidentiality about the organization's issues, interests and plans must be maintained. Board members should not disclose any information about the organization's activities, unless the information is already known by the public or is on public record.

BOARD DEVELOPMENT AND COMPOSITION PRACTICES

Notwithstanding the provisions of the Trust's constitution or any similar document, besides ensuring that each member of the board fulfils his/her obligations, board chairs need to make sure their boards as a whole are representative of their communities' constituencies, demographically and in terms of skills and knowledge. That means the Board should:

✓ Reflect the diversity of the population served in terms of age, race, gender, religion, geography, etc.

✓ Collectively possess the full range of skills and expertise necessary to perform its role in enabling the organization to fulfil its mission.

Community

First and foremost, the Board must reflect the represented population. Given that the Trust is a NPO, it is prudent to look for board members who share the same vision and/or wish to fulfil similar objectives to that of the Trust.

Skills, Knowledge and Abilities

Given their daunting range of responsibilities, the Board must collectively embody a range of skills. Financial oversight requires that at least one and probably more board members have an accounting and/or financial planning background. Ongoing dissemination of the

organization's message suggests that one or more board members have print, media and events experience. The need to hire and monitor the performance of the executive director/president/chairperson makes recruitment of human resource professionals desirable. Development and programs also call for individuals with special skills. The nominating committee should consider these, and other organization-specific skills required when filling board vacancies.

Gender

The Board should be sensitive to gender equity. Given that the organization serves both men and women, the board should have equal members of men and women. In the case of an organization that restricts services by gender, it makes sense to recruit a board that is predominantly of the same gender as the constituency served. Even in this case, however, it may be useful to include some members of the opposite sex to include more perspectives on issues that will arise.

Race and Ethnic Background

Many non-profits recruit boards that reflect the racial and ethnic composition of their community. However, an organization that primarily serves people of colour might still want to consider board members of all races, again to ensure a broad perspective. Thus, the Board and Company will ensure that ethical and moral considerations are made when assessing the diversity of the Board, and where applicable, will ensure fairness of representation (within reason).

BOARD POSITIONS AND POTENTIAL COMMITTEES

The Board shall, in its promotion of Board Development and the mission of the Trust, consist of the following positions, which positions can vary but must be clearly allocated (both position and duties therewith) Please note that this is not a closed list:

President or Chair

The president is the designated leader of and spokesperson for the organization. He/she shares the spokesperson responsibilities with the executive director. Ideally, the president projects authority, can make decisions, has good people skills, and is an articulate public voice for the organization. The president must thoroughly understand the purpose and operations of the organization and should be prepared to lead in times of crisis. Specifically, the president or chair will:

- ✓ Chair meetings.
- ✓ Develop board meeting agendas.
- ✓ Creates and staffs committees.
- ✓ Communicates board policy and expectations to the executive director.

- ✓ Manages board structure and process.
- ✓ Establishes and models the working culture of the board and the organization.
- ✓ Represents the organization in public forums.

Vice President or Vice Chairperson

The vice president must be prepared to stand in for the president if the latter is absent and for that reason, this individual must also possess good leadership and communication skills. The president may also delegate administrative tasks to the vice president — committee staffing, for example. In such organizations, the vice president should be organized and efficient.

Treasurer

The treasurer supports the board in fulfilling its fiduciary responsibilities. This officer usually has experience with non-profit financial management, including familiarity with budgeting, accounting procedures and safeguards, revenue and expenditure projections, and payroll/tax requirements. Specifically, the treasurer:

- ✓ Chairs the finance committee, which is responsible for analysing the organization's financial situation and recommending budget resolutions to the full board.
- ✓ Reviews and certifies the financial reports provided by staff and accountants and interprets them to the full board.
- ✓ Prepares spreadsheets documenting revenue and expenditures over the course of the year.
- ✓ Takes the lead in creating financial policies and procedures, including documentation, safeguards and compliance with IRS requirements.
- ✓ Represents the organization at SARS audits or other reviews of the organization's finances.
- ✓ Coordinates with other board members to produce a strategic plan congruent with the organization's projected resources.

Secretary

The secretary is responsible for preparing minutes of board meetings. The role requires the ability to take accurate notes, write well and efficiently deliver minutes that focus on outcomes, such as motions and votes, rather than dwelling on extended discussion. They should also incorporate any documents used by the board to arrive at decisions.

BOARD ASSESSMENT AND EVALUATION

The Board, as a board of a non-profit organization, are stewards of public resources. Thus, their effectiveness at using and allocating community resources must regularly be checked and evaluated.

There are three main components of evaluation that every non-profit board needs to undertake:

- ✓ A board self-assessment.
- ✓ Evaluation of the executive director.
- ✓ Evaluation of each particular program's efficacy.

The Board Self-Assessment

A board self-assessment provides its members with an opportunity to:

- ✓ Reflect on their individual and corporate responsibilities.
- ✓ Identify different perceptions and opinions among board members.
- ✓ Point to questions that need attention.
- ✓ Use the results as a springboard for board improvement.
- ✓ Increase the level of board teamwork.
- ✓ Clarify mutual board/staff expectations.
- ✓ Demonstrate that accountability is a serious organizational value.
- ✓ Provide credibility with funders and other external audiences.
- ✓ Look internally in addition to assessing the executive director and programs.

Benefits of Evaluating the Executive Director/President/Chairperson

Evaluating the executive director/president/chairperson is a primary responsibility of the Board. There are several

key benefits from this evaluation, including that the process:

- ✓ Ensures the board is meeting its duty to effectively lead the organization.
- ✓ Ensures organizational goals are being met.
- ✓ Ensures continued development of the executive director to more effectively fulfil his or her role.
- ✓ Ensures a formal and documented evaluation process that meets standards of fairness and practicality.

✓ Leaves written record of the Board's impression of the president/chairperson's performance in case this record is needed for future verification (e.g., for salary increases, probationary disciplinary action, dismissal, etc.).

Program Evaluation

The Trust provides mission-critical services to its communities (e.g., clients or members) in an organized way. Programs offered by the Trust and/or endorsed by the Trust must be evaluated to decide if the programs are indeed useful. Program evaluation is done by carefully collecting information about a program. This may include needs assessments, accreditation, cost/benefit analysis, efficacy, efficiency, formative evaluation, summative evaluation, process and outcomes. The Board shall ensure that, where necessary and/or reasonable, these evaluations are carried out accordingly.

In doing so, the Board can use a prescribed method or a less formal method in which to evaluate the abovementioned.

Informal Assessment Tools

These include information gathered from structured interviews of board members in an informal or "non-threatening" environment. Oral or written surveys of volunteers and community groups also may provide quick and inexpensive feedback.

Formal Assessment Tools

A statistically sound assessment provides a more accurate indicator of program impact. These instruments can be developed or purchased and can be administered and scored by staff, board members or a consultant.

Additional Evaluation Tools

A number of other tools are available. Focus groups, where members of the target population provide feedback on programs, can be used by the Board. Surveys, which can be conducted in person, over the phone or by mail, can assess changes in attitudes, knowledge and behaviours following exposure to the organization's programs.

A more sophisticated variation of the survey is a comparison of attitudes or behaviours in populations that have had exposure to the program with a group that has not. These studies can be further refined by random assignment, a method that eliminates differences attributable to self-selection of respondents. The Board may also use a variety of surveys and census data to track the results of various programs. All of these methods require advanced statistical knowledge and training, adding time and cost to the process. The Board may, however, implement an evaluation system of its choice, subject to the evaluation tool/method/system being reasonable and based on specific criteria and/or allows for quantitative results/feedback/outcomes.

STAKEHOLDERS POLICY & STATEMENT

Corporate citizenship is the expectation that drives companies to interact with their wider communities in an ethical and socially responsible manner. Increasingly, organizations are reconciling their corporate goals with those of their stakeholders, including local communities and their members' values. Good corporate citizenship involves legal compliance, employee relations, good environmental performance, transparency, human rights, product stewardship, communication with stakeholders, profitability, strategy integration, and community involvement. **To this end, the Trust and its Board undertake to ensure proactive corporate responsibility and effective communication, engagement with and commitment to its stakeholders.**

STAKEHOLDER ENGAGEMENT AND SUSTAINABILITY

The Board shall ensure that there is commitment to the values and sustainability models agreed to from time to time, which can help the Trust to achieve a variety of benefits:

- Gain and retain loyal members while avoiding boycotts or other undesirable actions;
- Be perceived as more desirable places to work and have an easier time recruiting

and retaining talented staff members;

- Identify ways to increase efficiency and reduce costs in their operations, such

as through more sustainable energy use and waste management, or reduced

employee absenteeism; and

- Win the support of the communities where the Trust and its programs operate and jointly solve problems that affect the Trust as well as the local population.

The board shall implement an outward looking approach — including transparency, integrity, and win-win relationships — which values are entrenched into the Trust and its members.

The Board shall promote and encourage the embedding of stakeholder engagement with the following key steps being integral:

- Define stakeholder engagement as a core value
- Identify, discuss and prioritize key risks associated with changing societal expectations within the beliefs of the Trust
- Determine the board's financial and nonfinancial information needs for decision-making, management oversight, and monitoring key stakeholder relationships associated with generating value and/or wealth
- Discuss and approve key performance indicators for social, environmental, and financial performance.

The Board shall ensure that there is sufficient, appropriate and beneficial engagement with the Trust and in turn the Trust shall ensure that all stakeholders are considered. In doing so the

Trust will ensure that engagement policies and procedures are developed in an effort to ensure that engagement is certain and builds trust between its members and all other parties. Engagement must be impactful and must be considered in an effort to bring community not only closer to the Trust but create an opportunity to materially grow the Trust's objectives and its operational impact.

PROCUREMENT PRACTICES, CONFLICT OF INTEREST AND ETHICAL STANDARDS

PROCUREMENT POLICY

Successful, fair and lawful procurement rests upon certain core principles of behaviour - the Five Pillars of Procurement. They are best described as pillars because if any one of them is broken the procurement system falls. To this end, the Board undertakes to uphold the core pillars and ensure that these considerations are at the forefront of any procurement exercise, procurement dispute and/or procurement procedure. The Board and Company's entitlement to procure third party service providers will be subject to any express Procurement Policy, as well as the guidelines recorded herein.

The Five Pillars are:

- Value for Money
- Open and Effective Competition
- Ethics and Fair Dealing
- Accountability and Reporting
- Equity

This CGEP Handbook addresses those Five Pillars and prescribes a minimum set of standards that are to be observed and should be applied with the general principles of ethical accounting and financial practices at its core.

Value for Money

This is an essential test against which the Board must justify a procurement outcome. Price alone is often not a reliable indicator and departments will not necessarily obtain the best value for money by accepting the lowest price offer that meets mandatory requirements. Best value for money means the best available outcome when all relevant costs and benefits over the procurement cycle are considered. The procurement function itself must also provide value for money and must be carried out in a cost-effective way. The Board should:

- (a) avoid any unnecessary costs and delays for themselves or suppliers;
- (b) monitor the supply arrangements and reconsider them if they cease to provide the expected benefits; and
- (c) ensure continuous improvement in the efficiency of internal processes and systems.

Open and Effective Competition

This requires:

- (a) a framework of the procurement procedures and any specific instructions relating to the procurement exercise that is transparent, i.e., they must be readily accessible to all parties;
- (b) openness in the procurement process;
- (c) encouragement of effective competition through procurement methods suited to market circumstances; and
- (d) avoid any form of preference, indulgence, undue influence or unjust enrichment.

The Board must apply the necessary and reasonable effort and research to get the best possible outcome from the market by ensuring that:

- (a) potential suppliers have reasonable access to procurement opportunities;
- (b) where market circumstances limit competition the Board recognises that fact and use procurement methods that take account of it;
- (c) adequate and timely information is provided to suppliers to enable them to bid;
- (d) bias and favouritism are eliminated;
- (e) the costs of bidding for opportunities do not deter competent suppliers; and
- (f) costs incurred in promoting competition are at least commensurate with the benefits received, with the Board actively avoiding any conflict of interest as mentioned below.

Ethics and Fair Dealing

In procurement, if all parties comply with ethical standards they can:

- (a) deal with each other on a basis of mutual trust and respect; and
- (b) conduct their business in a fair and reasonable manner and with integrity.

The Board or members thereof, particularly those dealing directly with suppliers or potential suppliers, are required:

- (a) to recognise and deal with conflicts of interest or the potential therefor;
- (b) to deal with suppliers even-handedly;
- (c) to ensure they do not compromise the standing of the Trust, the Board or any of its agents through acceptance of gifts or hospitality;
- (d) to be scrupulous in their use of Company property; and

(e) to provide all assistance in the elimination of fraud and corruption.

Accountability and Reporting

This involves ensuring that individuals and organisations are answerable for their plans, actions and outcomes.

Openness and transparency in administration of the procurement procedure is an essential element of accountability.

The Board must ensure that any decision made in the procurement procedure (or in exercising any of the Board's powers, functions or fiduciary responsibilities) are done with the necessary authority; to the benefit or in the interest of the Trust; and is recorded and/or minuted so to allow for review of the procedure by any interested and applicable party.

Equity

Often at the core of any procurement procedure, the Board must promote, where possible and reasonable, equal opportunity to all prospective suppliers or similar. When completing the procurement procedure, the Board must ensure that fairness, impartiality, non-bias, conflict and objectivity are all considered when applying the other four pillars, and throughout the procurement procedure.

Any failure to adhere to the aforementioned procurement procedure and/or principles will be viewed in a serious light by the Board and the Trust. Any individual found guilty of contravening the procurement procedure and/or found to be expressly (and/or tacitly and/or by implication) acting contradictory to this CGEP Handbook will be requested to make submission before a disciplinary board, made up of Board members, Company representatives and/or an appropriate professional (arbitrator, mediator, attorney or similar). The disciplinary board will deliberate and make a final decision, taking into account all circumstances; any applicable legislation; this CGEP Handbook; as well as any other applicable and reasonable consideration. The final decision will be binding on the Trust, unless unlawful, and any appeal will need to be made to a formal court, ombudsman, foundation or similar forum.

Conflict of Interest, anti-bribery and Corruption Policy

The Board expects ethical and business-like conduct from its members, as follows, subject to any applicable legislation prohibiting certain conduct within the Republic of South Africa or otherwise:

Directors must represent no conflicts of interest when dealing with the Trust's affairs. Furthermore, the Board must actively avoid any position in which the personal or commercial interests of another party is unreasonably; unlawfully; or unnecessarily taken over the interests of the Trust. This will amount to a conflict, which must be dealt with by the Board in a manner that avoids, eliminates and/or reasonably deals with the conflict to the interest of the Trust and/or its stakeholders. This accountability supersedes any conflicting loyalty such as that to

advocacy or interest groups and membership on other boards or staffs. This accountability supersedes the personal interest of any director acting in their personal capacity.

Directors must avoid any conflict of interest with respect to their fiduciary responsibility. There must be no self-dealing or any conduct of private business or personal services between any director and the agency except as procedurally controlled to assure openness, competitive opportunity and equal access to otherwise "inside" information. The Board must not use their positions to obtain employment within the Trust for themselves or family members. Should a director be considered for employment, he/she must temporarily withdraw from board deliberation, voting and access to applicable board information, where necessary.

To this end, the Trust is committed to complying with:

- The Prevention and Combating of Corrupt Activities Act, No 12 of 2004 ("PACCA");
- The Prevention of Organised Crime Act, No 121 of 1998;
- The Criminal Procedure Act, No 51 of 1977;
- The Competition Act, No 89 of 1998 and
- The Companies Act, No 71 of 2008.

DEFINITIONS

'Bribery' means where a person offers, promises, gives or receives, demands or accepts a financial or other advantage to/from another person with the intention to bring about the improper performance by that other person of a relevant function or activity or to reward such improper performance.

'Corruption' broadly means "the abuse of power for personal gain" and bribery and fraud are considered to be aspects of corrupt practices.

'Gratification' means any economic benefit, whether in cash, or in any other form.

The primary anti-corruption legislation in South Africa is PACCA. PACCA aims to prevent and fight corruption in both the public and private sector and creates a general offence of corruption that is broadly defined. In addition to the general crime of corruption, PACCA also criminalises specific corrupt activities. A person will be guilty of an offence under PACCA if he/she directly or indirectly accepts or offers to accept a from another person, or gives or agrees to give a gratification to any other person for his/her benefit, or that of another, where the giving or accepting is done in order to induce the other party to act in an improper manner, in the performance of that individual's duties.

The Trust adopts a zero-tolerance stance on bribery, corruption and unlawful enrichment. As such, the Board is expected to uphold these values and the zero-tolerance approach.

The Trust refuses to offer, give or receive bribes or improper payments, or participate in any kind of corrupt or anti-competitive collusive activity, either directly or indirectly through any third party, in order to obtain new business, retain existing business, or secure any improper advantage, and the Trust furthermore will not use or permit others to do such things on our behalf. The Trust will always strive to avoid any appearance of wrongdoing and will report any attempts to bribe us, or to solicit bribes from us, and any suspicions we have about bribery and corruption. We recognize that any allegation of bribery or corruption can seriously damage the Trust's reputation.

The Trust will never participate in any form of corrupt behaviour or anti-competitive collusive practices conceal or fail to accurately record the true nature of the Trust's activities or falsify or tamper with the accounting records and books.

UNACCEPTABLE CONDUCT

Set out below are examples of conduct that could amount to an offence under Anti-Bribery Laws and/or this Policy. This conduct could also result in an individual or the Trust being liable for criminal penalties, such as fines or prison sentences.

Offering a bribe

The Board, the Trust, its employees or Company representatives, whether directly or indirectly, must not offer, promise or give cash or anything of value (including a financial or other advantage) to another individual in the public or private sector to influence that person to act improperly or to reward that improper performance. More specifically, employees or Company representatives must not make an offer, promise or payment even if it is:

- a) made indirectly or through a third party or agent or at the request of a person for the benefit of third party;
- b) considered to be part of the normal course of business within a specific country and/or industry;
- c) initially suggested by the other person; or
- d) meant to improperly expedite a normal procedure or improperly facilitate another individual to perform their lawful duties (i.e., Facilitation Payment.)

Accepting a bribe

The Board, the Trust, its employees or Company representatives, whether directly or indirectly, must not request, receive or agree to receive cash or anything of value or any kind of advantage, to encourage or reward the improper performance or functioning of an activity.

Bribing a Public Official

The Board, the Trust, its employees or Company representatives, whether directly or indirectly, must not offer, promise or give any financial or other advantage, including facilitation

payments, to a Public Official or to another person at that Public Official's request so as to influence the Public Official in order to obtain or retain business or any other advantage in the conduct of business.

The Board, the Trust, its employees or Company representatives must not provide any financial or other benefit to any person when it is known or there is reason to know that all or part of that financial or other benefit will or may be passed on to a Public Official, political party, or candidate to help obtain business or any other benefit.

Gifts and hospitality

In addition to the policy requirements throughout this CGEP Handbook, there are Company financial thresholds and approval processes that must be complied with prior to giving or receiving gifts or hospitality. Where an employee receives a Prize at an event which is hosted either by a Supplier or business partner, the prize must be logged in the Gift and Hospitality Register after prior consultation with Senior Management.

PROTECTION OF WHISTLEBLOWERS

All information which is reported is treated as strictly confidential and employees may disclose information without fear of retribution and/or victimization. It is important to note that any employee in the employment of the Trust, reporting suspected or known corruption in good faith, will be protected in so far as possible and will have further rights as set out in the Protected Disclosures Act, 2000 as amended.

Actions that often bring about retaliation against a Whistle-blower include but are not limited to:

- Complaints for workplace harassment or discrimination
- Complaints for company actions that harm the environment or society
- Requests for parental or other forms of leave
- Participation in a pending investigation of misconduct or violations
- Lawsuits for unfair dismissal, unfair discrimination or unfair labour practices

Retaliating against an employee who brought attention to inconsistencies or violations will harm the Trust's trustworthiness and reliability thus adversely affecting all staff employed at the Trust. Furthermore, any kind of retaliatory action, whether intentional or unintentional, may expose us to a serious legal risk which includes but is not limited to The Protected Disclosures Act 26 of 2000, as amended. The Board must ensure that Whistle-blowers receive the necessary protection and/or defence when dealing with such claims and/or extremely sensitive Company affairs.

It's important to note that this CGEP Handbook refers to circumstances when an employee's report is true as well as circumstances when the report is baseless.

Retaliation in the workplace may be expressed in a variety of ways. These include but are not limited to:

- Victimization
- Termination or illegal retraction of benefits
- Occupational detriment
- Reduction of compensation
- Poor work performance evaluation
- Exclusion from corporate events or meetings
- Defamation of character

Retaliation is in general defined as any kind of negative action against a current or former employee that takes the form of punishment, and creates a hostile, threatening or uncomfortable environment as a result of their reported complaint.

Employees that are found guilty of retaliation will be subject to disciplinary action that may result in the termination of their services. Action can also be taken against any member of the Board who is found to be intimidating or retaliating against any protected Whistle-blower.

Disciplinary action which may lead to dismissal, may also apply to employees who have repeatedly filed false or unreasonable complaints against and are proven to have been intentionally lying, falsifying evidence, acting maliciously or for personal benefit due to the seriousness of the misconduct. That way we can ensure that employees do not take advantage of our policy and act always in good faith.

Employees may file complaints internally to a manager or the Human Resources Department. Or they may speak to persons able to take legal action against the alleged guilty party. These employees are called "Whistle-blowers".

Employees who report misconduct or suspected violation must be protected from retaliation. We don't want to silence complaints, but we encourage open communication in accordance with our open-door policy.

WHAT KIND OF INFORMATION SHOULD BE DISCLOSED?

The following information should be disclosed by any prospective and/or current employees as soon as reasonably practicable to a member of management:

- A criminal offence has been committed, is being committed or is likely to be committed by an employee of the Trust
- A person (includes employees at all levels of the Trust) has failed, is failing or is likely to fail in discharging his/her legal obligations

- The health and safety of a person is, has been or is likely to be endangered by an employee of the Trust
- The environment is being, has been or is likely to be damaged by the Trust
- Incidents of unfair discrimination in terms of Promotion of Equality and Prevention of Unfair Discrimination Act 4 of 2000, as amended
- Any of the above that is most likely being concealed

ACTIONS

Employees, as well as any member of the Board, have the right to communicate problems, suggestions or issues to any Senior manager. The Anti-Retaliation policy applies to all official or unofficial reports. All complaints will be kept confidential and the investigation will be as little disruptive as possible.

To facilitate prompt, impartial and independent handling of all Disclosures of Improper Conduct, the Trust encourages employees, members of the Board or any necessary third party to make Disclosures of Improper Conduct:

- To the management (any person in a supervisory position) in accordance with the existing grievance procedure in which the Employee is employed;
- The office of the internal auditor where an Employee reasonably believes that the grievance procedure is not the appropriate medium. Such disclosure may be addressed in writing to the internal auditor (including by means of e-mail or fax);
- The Board or any applicable authority exercising governance over and holding fiduciary responsibilities to the Trust.

SAFEGUARDING STATEMENT AND POLICY RELATING TO THE CARE OF CHILDREN (AND THE BOARD'S UNDERTAKING TO ENSURE THAT CHILDREN ARE PROTECTED)

The Board recognises that the abuse and exploitation of children happens in all countries and cultures across the world. All child abuse involves the violation of children's rights and/or the abuse of a child's personal information and/or identity. As such, the Board, the Trust and all associated members truly believe that a child or young person should never experience abuse of any kind. We have a responsibility to work in a way that promotes the welfare of children and protects them from harm. To this end, the Board has adopted a zero-tolerance approach to any form of harm, exploitation or abuse of a child by any of its members, staff, agents or partners.

The Board will do all that is reasonably necessary (and possible) to ensure that children are not abused and/or harmed in any way. This includes the proficient, secure and lawful processing of children's personal information, subject to POPIA and any applicable legislation. To this end, we refer the Board and any third party to the Trust's internal POPIA manual, the GDPR guidelines below and/or any associated policies.

Recruitment within the Board, the Trust or any of its programs shall include criminal record checks, a self-declaration of criminal or disciplinary background and the collection of relevant references.

We expect the Board and any individual representing the Trust to ensure that the aforementioned is upheld and actively practiced, both in their private and professional lives. The Trust and the Board expect the highest standards of behaviour from our staff. Further to this statement, the Trust has implemented a Child Safety Policy.

GDPR POLICY AND GUIDELINES FOR UK OFFICE (OR ANY SIMILAR REGION GOVERNED BY THE GDPR OR SIMILAR DATA PROTECTION LEGISLATION)

Processing personal data

Personal data processing is dependent on the purpose for which the data is obtained and the individual to whom it relates. KMF or the Board will usually only process personal data relating to you or a data subject if:

- the Data Subject works for, or is a client of KMF or the Board
- the Data Subject is a customer or other contact of any client of KMF or the Board
- the Data Subject interacts with KMF or the Board, or any of our clients, via social media.
- the Data Subject is a supplier (or if we are assessing the Data Subject's suitability to join our supplier network);
- If the Data Subject attends (or are invited to attend) an event organised by us (either on our own behalf or on behalf of a client or similar organisation)
- If the Data Subject is a respondent to any survey, research, interview or other enquiry carried out by us
- If we wish to contact the Data Subject when we are providing public relations or related services for our clients (for example, if the Data Subject is a public official, otherwise act in official capacity, work for a public body, are a journalist or otherwise involved in the media
- If we wish to send the Data Subject advertising, marketing or promotional material
- If the Data Subject browses any of our websites
- If the Data Subject applies for a position with us, or provides any funding to the Trust via an online donation or similar.

We explain our personal data processing in more detail, below, in relation to each of these categories.

If the Data Subject is a client of ours, or the Data Subject works for a client of ours:

Purpose of processing - The purpose of the processing is to enable us to provide, and to manage and administrate the provision of, the relevant services by us to the Data Subject or the person that the Data Subject works for, and to communicate with the Data Subject in relation to the provision of services concerned. In the course of providing our services, we may share relevant information with third parties to the extent necessary to facilitate the provision of the relevant services to the Data Subject or the person that the Data Subject works for. For example, if we are engaging a third party to provide goods or services in relation to our provision of services to the Data Subject, we may share the Data Subject's contact details with them if that is necessary to facilitate communications between the Data Subject and them as part of service provision (see also other disclosures we may make, below, as well as the Trust's internal POPIA manual, where applicable).

Information processed - The Data Subject's name. Who the Data Subject works for (if applicable). The Data Subject's address, phone number, email address or other contact details (these details may relate to the Data Subject's work or to the Data Subject personally, depending on the nature of our relationship with the Data Subject or the person that the Data Subject work for). Bank account or other financial details (if the Data Subject is an individual client). Personal description and photograph, where applicable. Any other information relating to the Data Subject that is included in any communications between us and the Data Subject or anyone the Data Subject works with in the course of provision of the services, or any prospective employer or donor wanting to support and/or assist the data subject or Company directly.

Legal basis - The processing is necessary for the performance of a contract to which the Data Subject are a party or to take steps at the Data Subject's request to enter into such a contract (if the Data Subject is an individual) – article 6(1)(b) GDPR. The processing is necessary for the purpose of legitimate interests pursued by us in providing our services – article 6(1)(f) GDPR.

How long we keep it - We keep the personal information that the Data Subject gives to us throughout the time during which we provide our services to the Data Subject or the person that the Data Subject works for, and for a reasonable period after the provision of services ends, after which we will delete it or archive it (if there is an appropriate reason to maintain an archive copy of it for future reference). Given that the Trust works closely with its alumni, personal information will be stored and archived accordingly, with the appropriate level of security and/or data protection given to that personal information, especially when relating to any individual or data subject who is under the age of 18 (eighteen).

If the Data Subject is a customer/donor or enrollee, potential customer/donor or enrollee:

Purpose of processing - If requested to do so by the data subject, we may collect the Data Subject's individual contact information or other information relevant to the Data Subject's communications, contacts or other dealings with the Trust.

Information processed - The Data Subject's name. Who the Data Subject works for (if applicable). The Data Subject's address, phone number, email address or other contact details (these details may relate to the Data Subject's work or to the Data Subject personally, depending on the nature of our client's relationship with the Data Subject). Information about transactions or communication between the Data Subject and the Trust (for example, by email or social media).

Legal basis - The processing is necessary for the purpose of legitimate interests pursued by us in providing our services – article 6(1)(f) GDPR

How long we keep it - We keep the personal information relating to the Data Subject for as long as is necessary in order to enable us to provide the relevant services to our client, after which we will delete it, or archive same given that the Trust works closely with its alumni and donors, which relationship can be for an indefinite period. To this end, the Trust undertakes to ensure that the personal information stored and/or archived is done securely, with the appropriate level of cybersecurity and subject to GDPR and/or POPIA provisions, as is applicable.

If the Data Subject participates (or is invited to participate) in an event organised by us:

Purpose of processing - We may process, store and collect information relating to the Data Subject (as well as that of anyone who is attending the event with the Data Subject) as necessary to enable the Data Subject and any other relevant individuals to be invited to, and to participate in, the event and to facilitate the Data Subject's attendance (for example, dietary or special access requirements). Other than the Data Subject (where relevant), no third parties will have access to the Data Subject's personal information other than as set out in this policy (see other disclosures we may make, below).

Information processed - Name. Contact details (email address, phone number, address). Other personal details relevant to the Data Subject's involvement in the event. Professional or other accreditation details. Passport details, where applicable. Age verification details. Physical details such as body measurements where required (for example, where clothing or equipment is being provided for use by the Data Subject). Bank account or other financial details. Details relevant to hospitality being organised or provided (e.g., dietary requirements). Consent forms (where relevant to events or other activities in which the Data Subject are participating). Medical details relating to the Data Subject where this is necessary in order to verify that the Data Subject are fit to participate in a given event or activity, as well as any applicable media or image release signed by the Data Subject.

Legal basis - The processing is necessary for the performance of a contract to which the Data Subject is a party or to take steps at the Data Subject's request to enter into such a contract (if the Data Subject is an individual) – article 6(1)(b) GDPR. The processing is necessary for the purpose of legitimate interests pursued by us in providing our services – article 6(1)(f) GDPR. Medical details relating to the Data Subject will only be processed with the Data Subject's prior explicit consent – article 9(2)(a) GDPR

How long we keep it - As long as reasonably necessary for the purposes of organising the event and then for up to 6 years afterwards, after which we will delete it.

If the Data Subject is a respondent to any survey, research, interview or other enquiry carried out by us:

Purpose of processing - We may collect personal information from the Data Subject as part of surveys or other research carried out by us, although in that case we will normally provide the Data Subject at the time with more detailed information about how we will process the personal information concerned (and the processing of the Data Subject's personal data may be subject to a more specific policy which will be provided to the Data Subject at the time). Information collected from the Data Subject as part of a survey or research will normally not be disclosed to a third party without the Data Subject's prior consent, and any relevant disclosures will be explained to the Data Subject in advance. Otherwise, disclosures will only be made in accordance with this policy (see other disclosures we may make, below) or with the relevant policy that is provided to the Data Subject prior to the relevant information being collected from the Data Subject.

Information processed - Name. Contact details (email address, phone number, address). Other personal details relevant to the market research being conducted. Age verification details. Consent forms (where relevant to market research in which the data subject is participating). Audio recordings of telephone surveys. IP addresses of online respondents. Other information dependent on the survey or research – this will be communicated to the Data Subject at the time. Special categories of personal data relating to the Data Subject may be processed where this forms part of the market research being conducted, and the Data Subject has consented.

Legal basis - The Data Subject gives consent to the processing – Article 6(1)(a) GDPR. The processing is necessary for the performance of a contract to which the Data Subject is a party or to take steps at the Data Subject's request to enter into such a contract (if the Data Subject are an individual client) – article 6(1)(b) GDPR. The processing is necessary for the purpose of legitimate interests pursued by us in providing our services – article 6(1)(f) GDPR. Special categories of personal data relating to the Data Subject will only be processed with the Data Subject's prior explicit consent – article 9(2)(a) GDPR

How long we keep it - For as long as necessary to enable us to conduct the survey or research, after which we will delete it (or anonymise it if it is required for further research after that point)

If we wish to send the Data Subject (including any donor or prospective donor) advertising, marketing or promotional material on our own behalf:

Purpose of processing - We may process the Data Subject's individual contact details in order to send the Data Subject direct marketing material in order to advertise, market or promote our services.

Information processed - Name. Contact details (email address, phone number, address). Personal contact details (email address, phone number, home address). Events to which

invited or which are attended. Communications sent or received. Use of websites (e.g., tracking data from use of KMF (or the Board) websites)

Legal basis - The Data Subject gives consent to the processing – Article 6(1)(a) GDPR. The processing is necessary for the purpose of legitimate interests pursued by us in providing our services – article 6(1)(f) GDPR

How long we keep it - We will keep the personal information for a reasonable period consistent with sending the Data Subject marketing communications, after which we will either confirm that the Data Subject is happy for us to continue to do so or delete it (except to the extent we need to retain it for the sole purpose of suppressing further marketing communications to the Data Subject).

If the Data Subject browses any of our websites:

Purpose of processing - We may collect information on the Data Subject's visits to our website and how the Data Subject moves around different sections of our website for analytics purposes to understand how people use our website so that we can make it more intuitive. We may keep a record of the content on our website that the Data Subject has clicked on and use that information to target advertising on this website to the Data Subject. This may involve the use of cookies, which is explained in our cookies policy.

Information processed - The Data Subject's name and/or another identifier. The Data Subject's visits to our website. Content viewed by the Data Subject. Links followed by the Data Subject. Information downloaded by the Data Subject.

Legal basis - The Data Subject give consent to the processing – Article 6(1)(a) GDPR. The processing is necessary for the purpose of legitimate interests pursued by us in providing our services – article 6(1)(f) GDPR.

How long we keep it - We will keep the information for a reasonable period and then delete it.

Other disclosures of the Data Subject's information we may make:

Where appropriate, we may disclose the Data Subject's personal data to third parties:

Any member of our group, which means our subsidiaries, our ultimate holding company and its subsidiaries.

Appropriate third parties including:

- our business partners, donors, suppliers and sub-contractors for the performance of any contract we enter into or other dealings we have in the normal course of business with the Data Subject;
- the media, where the Data Subject is participating in advertising or other marketing or promotion that is intended to be publicly disseminated;

- our auditors, legal advisors and other professional advisors or service providers;

List of UK Suppliers (who may share and/or process personal information on behalf of the Organisation):

SERVICE PROVIDER	COMPLIANT WITH DATA LEGISLATION (Y/N)	PRIVACY POLICY LINK
STRIPE ONLINE PAYMENTS	Y	https://stripe.com/privacy
XERO ACCOUNTING	Y	https://www.xero.com/za/legal/privacy/
GO CARDLESS ONLINE PAYMENT	Y	https://gocardless.com/privacy/
INFOODLE	Y	https://www.infoodle.com/privacy-policy
CHARITABLE BOOKINGS.COM	Y	https://charitablebookings.com/privacy
GIVEALITTLE	Y	https://givealittle.co.nz/help/howgivealittleworks/terms##privacy
VIRGIN MONEY GIVING	Y	https://uk.virginmoney.com/security/?ban
DOCUSIGN	Y	Available on website.
ZOHO	Y	https://www.zoho.com/privacy.html
FOR GOOD	Y	Download on website.
GIVENGAIN	Y	https://www.givengain.com/rules/privacy/
PAPERLESS POST	Y	https://www.paperlesspost.com/terms-of-service
SURVEY MONKEY	Y	https://www.surveymonkey.com/mp/legal/privacy/
SALESFORCE	Y	https://www.salesforce.com/eu/company/privacy/

Where do we process personal data?

The data that we process in relation to the Data Subject may be transferred to, and stored at, a destination outside the European Economic Area ("EEA") that is subject to equivalent data protection law. It may also be processed by staff who are situated outside the EEA who work for us, for a company in the same group as us or for one of our suppliers. This includes staff engaged in, among other things, the fulfilment of service delivery, the processing of payment details and the provision of support services.

Where personal data is transferred in relation to providing our services we will take all steps reasonably necessary to ensure that it is subject to appropriate safeguards, such as relying on a recognised legal adequacy mechanism which may include by entering into EC approved standard contractual clauses relevant to transfers of personal information (see http://ec.europa.eu/justice/dataprotection/internationaltransfers/transfer/index_en.html) and that it is treated securely and in accordance with this privacy policy.

All personal data processed by us is stored securely. Unfortunately, the transmission of information via the internet is not completely secure. Although we will do our best to protect the Data Subject's personal data, we cannot guarantee the security of the Data Subject's data transmitted to our website and any transmission is at the Data Subject's own risk. Once we have received the Data Subject's information, we will use strict procedures and security features to try to prevent unauthorised access.

The Data Subject's rights.

Under data protection law, the Data Subject have certain rights. The Data Subject's rights depend on our reason for processing the Data Subject's personal information.

- The Data Subject may request access to the personal data concerned (please see the section on obtaining access to the Data Subject's personal data, below).
- The Data Subject may request that incorrect personal data that we are processing be rectified.
- In certain circumstances (normally where the personal data has been provided by the Data Subject and it is no longer necessary for us to continue to process it), the Data Subject may be entitled to request that we erase the personal data concerned.
- Where we are processing personal data relating to the Data Subject on the basis of the Data Subject's prior consent to that processing, the Data Subject may withdraw the Data Subject's consent at any time, after which we shall stop the processing concerned.

If the Data Subject have a complaint about any processing of the Data Subject's personal data being conducted by us, the Data Subject can contact us or lodge a formal complaint with the Information Commissioner.

How to withdraw the Data Subject's consent to processing:

The Data Subject can withdraw the Data Subject's consent to any relevant processing of personal data:

- By emailing us at hello@KMF.org.za
- By writing to us at the address below.

How to exercise the Data Subject's right of access to the Data Subject's personal data

The Data Subject can exercise the Data Subject's right of access to the Data Subject's personal data:

- By emailing us at hello@KMF.org.za or
- By writing to us at the address below.

Please note that we may be required to ask the Data Subject for further information in order to confirm the Data Subject's identity before we provide the information requested.

Our full details are:

KAY MASON FOUNDATION SOUTH AFRICA TRUST

South African Offices: Unit 2 Omnipark

102 Edward Rd

Bellville

Cape Town

7530

UK Offices: 30C Wrentham Avenue

London

NW10

3HG

Data Protection Officer: Lauren Bright

Updates to this policy

Any changes we make to our privacy policy in the future will be posted on this page. Please check back frequently to see any updates or changes to our privacy policy.

Please note that this GDPR Policy is subject to change from time to time, is subject the regulations published from time to time and is read in conjunction with the Trust's POPIA manual dealing specifically with lawful use, processing, storage and collection of personal information. The Trust's POPIA manual further contains, *inter alia*, a comprehensive data breach protocol and archiving procedures.

BREACH OF THIS HANDBOOK

The Board, its members, its agents, its proxies and any applicable third party will be subject to the practices, principles, policies and proficiencies adopted by this CGEP Handbook. Should any Board member be in contravention of this CGEP Handbook and be found to be committing a corrupt act and fails to comply with internal policies, procedures and any other regulatory requirements, whether knowingly, negligently or recklessly, will be subject to disciplinary procedures, which will be applicable to Board members who may be requested to step down from being a Board member and/or be forcibly removed as a Board member, whichever is applicable. Involvement in corrupt acts is not only dismissible under the applicable disciplinary code but may amount to further civil and/or criminal liability. To this end, and notwithstanding any other legal remedy available to the Trust or Board, the Trust will also pursue civil proceedings and criminal prosecution against all parties involved in corrupt activities and report any corrupt, or similar, activities to law enforcement authorities.

Any breach in terms of the data protection provisions will be dealt with strictly and with the guidance of the Information Regulator or similar author

GENERAL

This CGEP Handbook shall be reviewed and updated annually by the Board.

Approved by:

<u>Lauren Bright</u>	<u>Chief Executive Officer</u>		<u>27/07/2022</u>
PRINT NAME	DESIGNATION	SIGNATURE	DATE