

FREQUENTLY ASKED QUESTIONS

Health and safety

[SHS02] a, b & c: Company statement on programme(s) to address global health issues including:

Attacq is committed to playing our part in addressing global health issues. On an annual basis, Attacq commemorates International AIDS Day and International Day for persons with Disabilities. On this day, awareness and sensitisation training sessions are conducted on diversity and inclusion which includes educational sessions on HIV/AIDS and various other life threatening diseases such as tuberculosis and malaria.

[SHS04] Risk Assessment carried out regarding health and safety for:

a. Potential new operations or projects (due diligence)

A key driver in Attacq's health and safety philosophy include the conduct of a due diligence on potential new business operations/ project. A due diligence includes a risk assessment by a health and safety specialist on health and safety management plan to be implemented by all contactors.

[SHS05] Employee involvement in health and safety improvements, through:

a. Participative initiatives such as employee health and safety committees

Our CEO is responsible for the occupational health and safety of all employees. We ensure that all scheduled occupational health and safety inspections are performed as per the Occupational Health and Safety Act (OHSA) checklist. In line with this act, Attacq has a health and safety committee, with trained health and safety representatives (officers).

OHS specialists are annually appointed to perform external audits on Attacq's compliance with health and safety requirements in terms of the OHS Act.

Management discussions on health and safety with worker representatives or trade unions

The Health and Safety committee has direct access to the CEO of Attacq which is the appointed OHS 16.1 representative

[SHS10] For health and safety data, there is:

a. Independent Verification by a third party

Occupational health and safety specialists are annually appointed to perform an external audit on all health and safety requirement in terms of the Occupational Health and Safety Act.

FREQUENTLY ASKED QUESTIONS

Health and Safety (Continued)

b. Clear disclosure of the international assurance standard used and the level of assurance.

The Attacq's health and safety process and system is based on the South African Occupational Health and Safety Act (OHSA) which is a combination of American and British health and safety standards. OHSA is focused on managing occupational health and safety hazards and other internal matters. Attacq is investigating the possibility of migrating to ISO 45001 / OHSAS 18000.

[SHS11] Programme regarding prevention and control of at least one global health issue which applies to:

a. Employees

A key highlight for 2022 was the launch of our new Employee Assistance Programme (EAP) to support holistic wellness among our employees. Using a toll-free helpline, it gives them access to a range of specialised wellness support, including medical care, psychological support, legal assistance and school assistance for children from Grade 4 to Grade 12.

We continued to drive this programme during 2023, with the introduction of monthly mental wellbeing webinars.

b. Community

Attacq's purpose is to create smart, safe and sustainable community spaces providing remarkable experiences in our managed hubs. The Attacq Foundation was established to advance Attacq's social investment programmes within our communities. It is the primary mechanism through which Attacq achieves its goal of being a good corporate citizen. A health related issue that the Attacq Foundation has addressed is Malnutrition. This is done through the Rise Against Hunger campaign. Attacq Foundation, together with its partners Sage Foundation and Balwin Foundation partnered with Rise Against Hunger to provide meal packs for ECD centres across South Africa.

[SHS37 & SHS38] In cases of accidents or incidents leading to injuries or fatalities, the company discloses:

a. Investigations and findings of reported incidents, or that no health & safety incidents leading to injuries or fatalities occurred

b. Actions following reported incidents, or that no health & safety incidents leading to injuries or fatalities occurred

During the three-year period FY21 – FY23 there were no health & safety incidents that led to injuries or fatalities.

FREQUENTLY ASKED QUESTIONS

Health and Safety (Continued)

[SHS39] Policy or commitment statement on reducing health and safety impact through:

a. Commitment to continuous improvement

Attacq is committed to reducing the impact of health and safety related incidents by ensuring that staff and OHS representatives in particular receive regular training, keep abreast of new legislation and continuously strive to improve.

b. Time-specific, quantitative targets to reduce incidents

Attacq remains committed to maintaining zero health and safety related injuries or fatalities over the next financial period.

[SHS03] Board oversight of health and safety:

a. Evidence of board or board committee oversight of management of health and safety risks

The appointed OHS 16.1 representative i.e. the Attacq CEO reports health and safety related incidences to TSE Committee on a quarterly basis. The TSE Chairperson filters any reported incidences to the Attacq Board

b. Named position responsible at Board level

The Chairperson of the TSE is responsible for reporting Health and Safety related matters to the board

Human rights and community

[SHR03] Statement of principles or process by which community investments are made b) Community investment focus area(s) linked to the company's business strategy

Attacq's purpose is to create smart, safe and sustainable community spaces providing remarkable experiences in our managed hubs. The Attacq Foundation was established to advance Attacq's social investment programmes within our communities. It is the primary mechanism through which Attacq achieves its goal of being a good corporate citizen.

The group's ESG focus, especially the environmental focus, has gained tremendous traction in the past year. Our integrated ESG plan aims to reduce our environmental footprint, increase our community impact, and continue to increase our social engagement throughout our business value chain.

FREQUENTLY ASKED QUESTIONS

Health and Safety (Continued)

[SHR04] Policy addresses children's rights, other than child labour through b) Policy or commitment statement on children's rights, such as commitment to the Children's Rights and Business Principles

Attacq supports section 28 of the South African Constitution's Bills Rights where the twelve rights of a child living in South Africa is defined.

"We adhere to the Employment Equity Act and promote fair, equitable and consistent labour practices. We also comply with labour laws, including those that prevent child labour and forced labour" Basic Conditions of Employment Act, Labour Relations Act, Skills Development Act, Skills Development Levies Act, Occupational Health and Safety Act."

[SHR21] Public commitment to respect and support the protection of internationally proclaimed human rights: (1) The company's commitment includes reference to international human rights instruments, including those contained within the International Bill of Human Rights (2) The company has made a specific commitment to apply either the UN Guiding Principles on Business and Human Rights or the OECD Guidelines for Multinational Enterprises

The following six principles of the UN Global Compact have been incorporated in the Groups' Human Capital policies ensuring a culture of integrity as well as the responsibility towards people.

Human Rights

- Support and respect the protection of internationally proclaimed human rights
- Make sure the company is not complicit in human rights abuses

Labour

- Uphold freedom of association and effective recognition of the right to collective bargaining
- Elimination of all forms of forced and compulsory labour
- Effective abolition of child labour
- Elimination of discrimination in respect of employment and occupation.

FREQUENTLY ASKED QUESTIONS

Labour Standards

[SLS01] In relation to the prevention of child labour, company: b) Publishes a Policy/Principles/Code

As stated in our code of ethics and conduct for employees, Attacq is committed to complying with all relevant labour laws in the jurisdictions in which it operates. We also adhere to other relevant principles, such as (where relevant and ratified by South Africa) the International Labour Organization and United Nation conventions. These include: (1) Freedom of association and the right to collective bargaining (2) Compensation and working hours (3) Prohibition of child labour (4) Prohibition of forced and compulsory labour and disciplinary measures.

[SLS02] In relation to the prevention of forced labour, company: b) Publishes a Policy/Principles/Code

As stated in our code of ethics and conduct for employees, Attacq is committed to complying with all relevant labour laws in the jurisdictions in which it operates. We also adhere to other relevant principles, such as (where relevant and ratified by South Africa) the International Labour Organization and United Nation conventions. These include: (1) Freedom of association and the right to collective bargaining (2) Compensation and working hours (3) Prohibition of child labour (4) Prohibition of forced and compulsory labour and disciplinary measures.

[SLS03] In relation to non-discrimination, company: b) - f)

Attacq promotes the economic inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion, sexual orientation or economic or other status.

[SLS07] Policy/Principles/Code addressing the elimination of excessive working hours, which: b) Focuses on specifically reducing excessive working hours

Attacq has implemented a holistic wellness approach which addresses multiple areas employee wellness including physical, occupations, financial and emotional wellness. An employee assistance program (EAP) is currently in place that offers staff medical, legal and psychological support. Attacq's wellness policy is currently being adjusted to support this holistic employee wellness approach.

SLS08] Policy or statement supporting the right to a minimum or living wage, which: a) focuses on compliance with minimum wage and b) Commits to exceed minimum wage/meet living wage

As a policy, remuneration for semi-skilled and unskilled employees exceeds stipulated minimum wage levels in South Africa.

FREQUENTLY ASKED QUESTIONS

Labour Standards (Continued)

To address the remuneration gap between levels of employment, Attacq has implemented several initiatives (1) Provide financial assistance for education (2) All employees qualify for the annual award of share options (3) Higher annual guaranteed total package (GTP) increase for the lower income-earning employees.

[SLS12] Company policy on labour standards is a. Communicated globally to employees b. Translated into relevant languages

The company policy on labour standards is published on the Attacq intranet to make them available to all employee of Attacq. Line managers are responsible to make these policies available to employees that do not have access to the Attacq intranet. Line managers are responsible to translate and explain all company policies to employees.

[SLS13] Risk Assessment regarding labour issues carried out for: a. Potential new operations or projects (due diligence) b. Existing operations or projects

To ensure our governance processes remain effective and support our business strategy and objectives, the board regularly monitors its governance processes including but not limited to legal, risk management, IT governance, ethics and anti-corruption, effective assurance services, internal financial controls and funding arrangements.

Our risk assessment process includes include labour issues in potential new operations or projects (due diligence) and existing operations or projects.

[SLS14] Company has taken action to address labour issues, including:

c. Mechanisms to allow employee representatives to engage with company management

Attacq has a Skyrisers committee and an Employment Equity committee with direct access to the CEO of Attacq.

d. Reduction of excessive working hours

Attacq is in the process of implementing a holistic wellness approach which addresses eight areas of employee wellness namely 1) physical wellness 2) occupational wellness 3) spiritual wellness 4) relational wellness 5) emotional wellness 6) financial wellness 7) intellectual wellness 8) environmental wellness. Management has implemented an employee assistance program and the Attacq's wellness policy has been adjusted to support this holistic employee wellness approach.

FREQUENTLY ASKED QUESTIONS

Labour Standards (Continued)

[SLS16] Company has taken action to improve workforce diversity, equal opportunities, or reduce discrimination, including those based on b) Religion d) Age e) Sexual orientation g) Nationality

Attacq considers itself an equal opportunity employer and thus aims to eliminate all forms of unfair discrimination in the recruitment and selection of staff.

Attacq's recruitment and selection policy defines its objectives to be attracting competent individuals to fill vacant positions with the most suitable applicant. Candidates are selected for appointment according to their ability, qualifications and competencies required to fulfil the job requirements, without having regard to discriminatory factors, such as race and gender. It is imperative that the recruitment and selection process is considered as fair, equitable and consistent. Appointments will be in line with the Attacq's Employment Equity plan.

[SLS21] In relation to instances of labour standards non-compliance, the company: a) Discloses the number of incidents but not how they dealt with them, or states there were no incidents

Attacq applies a Risk Management & Combined Assurance Framework to manage risk, including compliance to legislation. This framework is predicated on the ISO 31000: 2018, Risk management - Guidelines, as issued by the International Organisation for Standardization, and provides an integrated approach to risk and assurance management.

Attacq utilises the five lines of defence model. Attacq's first line of defence is responsible for managing compliance with legislation with assistance from the second line of defence. Specific pieces of legislation are assigned to identified members of the first line of defence. Legislative compliance matters, including matters of non-compliance, if applicable, are reported to ARC via the Combined Assurance Forum (CAF) on a quarterly basis.

[SLS30] The company addresses bullying and/or harassment: b) Manager training on handling of reports or instances of bullying or harassment

Attacq has a policy on harassment, which all staff, including Managerial staff are trained on. This training was conducted as part of the Management 101 training during 2022. Further training on the Whistleblowing Hotline took place in February 2023.

[SLS34] In relation to equal pay for equal work, the company: Publishes a Policy/Principles/Code

Our reward philosophy is based on fair and transparent remuneration, ie equal pay for work of equal value, eliminating any discrimination between men and women.

FREQUENTLY ASKED QUESTIONS

Supply Chain

[SSC24] Consideration of access via public transport during design and development stages: b) In all properties

Each building designed and developed by Attacq complies with SANS 10400. Accessibility of Attacq's buildings via public transport is considered during the design and development stages for all buildings as part of the SANS 10400 requirements.

[SSC25] Consideration of access via public transport during design and development stages: Disabled persons access is assessed for all buildings: a. In some properties b. In all properties

Each building designed and developed by Attacq complies with SANS 10400. Accessibility of Attacq's buildings via public transport is considered during the design and development stages for all buildings as part of the SANS 10400 requirements.