



Your Work. Your Life.
Your Space.

Code of Ethics and Conduct for Staff

SEPTEMBER 2024

Document control

Policy owner	Human Capital
Policy name	Code of Conduct and Ethics
Reference	HCP02

This document has been approved by

Name/Committee	Effective Date	Signature
TSE	08 February 2024	
Board	07 March 2024	

The original signed version of this document is available for inspection at the offices of the Issuer at Nexus 1 Ground Floor, 44 Magwa Crescent, Waterfall City, 2090, South Africa.

Change record

Modified date	Author	Version	Description of changes
July 2021	HC Team	1	Review of Code of Ethics and Conduct of staff as approved in October 2018
February 2022	Social Executive	2	Review of updated policy based on input received from Exco and TSE
September 2023	Social Executive	3	Revised policy created as per Journey to Authenticity Ethics programme. This policy links all other relevant policies into one document and has been refined to be more practical in nature.

Next review date: February 2026



CONFIDENTIALITY
No part of this document may be disclosed verbally or in writing, including by reproduction, to any third party without the prior written consent of Attacq. This document, its associated appendices and any attachments remain the property of Attacq and shall be returned upon request.

POLICY NAME	VERSION	DATE ISSUED	PAGE NO.
POLICY	01	18 MARCH 2020	3

Table of Contents

1. Message from the CEO.....	1
2. Our Values.....	2
3. Understanding the Code.....	2
4. Definitions, Acronyms and Abbreviations.....	2
5. Compliance With Laws and Regulations.....	4
6. Relationship With Stakeholders	4
7. Employees and Employee Conduct	4
8. Our Work Environment	5
9. How We Conduct Our Business.....	6
10. Communications and Dealings with Third Parties	9
11. Our Assets and Financial Integrity.....	9
12. Proprietary Information and Intellectual Property.....	10
13. Levels of Authority	10
14. Company Records	10
15. Your Responsibilities	11
Annexure A: A Checklist of your responsibilities.....	12

1. Message from the CEO

Attacq aims to create smart, safe, and sustainable spaces for all stakeholders as we strive to add meaningful worth to every business, organisation, partner, or person who comes into our space of influence. We strive to do this daily in pursuit of being a premier South African-based real estate investment trust (REIT), delivering sustainable income and capital growth through a focused approach.

Ethical business practices and good corporate citizenship are essential for achieving Attacq's purpose and vision and delivering sustainable growth. Every day, this requires that every person lives by the ethical standards set out in this Code of Ethics and Conduct for Staff, including executive committee members (the "Code"). That is because stakeholders want to invest in, partners and suppliers want to be associated with, and customers want to buy from ethical companies. An organisation and workplace that conducts itself ethically will attract and retain the best talent, which will have integrity at the forefront of all decisions and activities.

This Code applies to all employees. Its purpose is to help employees understand their ethical obligations and to enable each of us to live by the standards of ethical behaviour that Attacq and its external stakeholders expect from Attacq employees.

You must familiarise yourself with the Code's contents and the policies that affect it so that you understand your responsibilities and can be held accountable for conducting yourself by both the Code and Attacq's commitment to its stakeholders. Please remember that the Code is a policy to help employees deliver on the ethical outcomes that Attacq seeks as a good corporate citizen. I expect employees to live by the letter and the spirit of the Code and to seek advice from an appropriate person when they are unsure.

Attacq takes its ethical responsibilities and commitments to its stakeholders seriously. Any breach of the Code is a serious matter and may result in disciplinary action against an employee. Please also be aware that employees must speak up if they believe there may have been a breach of the Code. Attacq has a legal obligation to report unethical behaviour. We must hold each other accountable in Attacq's best interests. If you are in doubt, I urge you to speak to me, your business or functional leader, your team leader, the Social Executive, the Company Secretary or any other senior leader in the organisation with whom you feel comfortable to help you make the right decision.

Thank you.

Jackie van Niekerk,
Chief Executive Officer

2. Our Values

- 2.1 Attacq believes that a strong company culture is critical for our success and that ethical organisations deliver sustainable value.
- 2.2 We strive to be a good corporate citizen, living our values every day and using the Code as a guideline to create ethical outcomes.
- 2.3 We will succeed by holding all employees accountable for living and demonstrating our values in an ethical manner:
- **Integrity** – we do what we say;
 - **Creativity** – everyone's ideas matter;
 - **Accountability** – stuff gets done;
 - **Collaboration** – we have each other's back;
 - **Sustainability** – we focus on the future
- 2.4 Building on our values, we also strive to be ethical leaders and hold all employees accountable for living and demonstrating our leadership principles in an ethical matter:
- We act out of principal
 - We care
 - We remain agile and flexible
 - We are brave
 - We deliver our best through teamwork
 - We deliver results
 - We build trust as our foundation

3. Understanding the Code

- 3.1 The Code is designed to:
- promote ethical behaviour;
 - raise ethical awareness;
 - provide ethical guidelines for everyday events that occur in business;
 - support Attacq's vision and values by clearly setting out what is acceptable and unacceptable conduct and behaviour;
 - ensure that the integrity and reputation of Attacq are not compromised in any way.
- 3.2 Employees are expected to understand their responsibilities and to apply sound judgement in deciding on the most ethical, fair and commercially competitive means of dealing with any given situation.
- 3.3 If employees become aware of, or reasonably suspect, a contravention of the Code, they must promptly and confidentially report such contravention in accordance with clause 15.1. Failure to report can in itself be a contravention of this Code.
- 3.4 If employees are unsure of their obligations or responsibilities, they should discuss the matter with their line manager, human capital or any exco member or contact the independent and confidential whistleblower line referred to in clause 15.1.

4. Definitions, Acronyms, and Abbreviations

In this Code, unless inconsistent with the context or otherwise specified, the following expressions shall have the following meanings:

Anti-Corruption Laws	Include, but are not limited to: <ul style="list-style-type: none">• Prevention and Combating of Corrupt Activities Act, 2004;• Protected Disclosures Act, 2000;• Companies Act, 2008;• Financial Intelligence Centre Act, 2001;
-----------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

	<ul style="list-style-type: none"> • Prevention of Organised Crime Act, 1998; • Public Administration Management Act, 2014; and • Public Services Act, 1994
Attacq	Attacq Limited, its subsidiaries and associated companies or joint ventures insofar as Attacq has control.
CEO	Chief Executive Officer of the Group
CFO	Chief Financial Officer of the Group
Code	This Code of Ethics and Conduct for Staff and any related annexures and/or schedules hereto.
Companies Act	Companies Act, 2008.
Corruption	Shall have the same meaning ascribed to it in section 3 of the Prevention and Combating of Corrupt Activities Act, 2004.
Effective Date	The date that this Code has been signed off and approved by the Attacq Transformation, Social and Ethics Committee (TSE), being the date on which this Code becomes effective.
Employee	Any person employed by the Attacq Group on an open-ended employment contract with no expiry date specified. The terms of an individual's employment are specified by an offer letter, an employment contract, or verbally. This includes employees of Attacq Limited and its subsidiaries; employees situated in countries other than South Africa; and in the context of this Code, all part-time employees, fixed-term employees, labour broker employees, temporary employees, and independent contractors who act as consultants for Attacq and/or its subsidiaries and associated companies.
Executive Committee Members	Duly appointed members of the Company's executive committee, as constituted from time to time.
Fixed term contractor	An employee whose appointment has a start date and an end date and may exceed a three-month period.
PDA	Protected Disclosures Act, 2000, as amended.
Prevention and Combating of Corrupt Activities Act	Prevention and Combating of Corrupt Activities Act, 2004.

5. Compliance With Laws and Regulations

- 5.1 Failure to comply with the laws of the countries in which Attacq operates has the potential to destroy the value that we strive to create for our stakeholders and to cause immeasurable reputation harm to Attacq.
- 5.2 Attacq will not condone any violation of the law, any violation of Attacq's policies or unethical business dealings and employees must ensure that their conduct can in no way be interpreted as being in contravention of applicable laws and regulations governing the operations of Attacq.
- 5.3 If you are in doubt as to your obligations or responsibilities regarding compliance with the law or any governance issue, you should discuss this with your line manager or any exco member within Attacq who has the appropriate expertise and authority.
- 5.4 Ignorance of the law is no excuse. It is the responsibility of each employee to know the law. Employees are expected to make use of the tools (including electronic legal platforms) provided by Attacq to educate themselves about legislation applicable to their duties.

6. Relationship With Stakeholders

- 6.1 Attacq recognises that the ordinary interactions of its management and employees with stakeholders may create opportunities for unethical and/or dishonest persons to act in their own personal interests without regard to the law or ethical standards; for example, make bribes or corrupt payments, including efforts to exert improper influence through gifts, hospitality or favours.
- 6.2 Employees must ensure that they are independent of any organisation having a contractual or other business relationship with Attacq or providing goods or services to Attacq.
- 6.3 All employees have a responsibility to:
 - treat all stakeholders with respect;
 - treat stakeholders fairly in all aspects of business by applying fair, legally sound, equitable, consistent and transparent procurement processes in accordance with the relevant laws;
 - ensure that Attacq's business dealings are free from coercion;
 - foster long term stability in stakeholder relationships.

For more information, please refer to:

Stakeholder Matrix Policy

Stakeholder Schedule (as found in the latest version of the Attacq Integrated Report)

7. Employees and Employee Conduct

7.1 Outside Activities, Employment and Directorships

Outside activities include outside employment, business undertakings, directorships, and political or volunteer activities.

7.1.1 Employment and Directorships

- 7.1.1.1 Employees may not, without making full disclosure and obtaining written permission from any two of the CEO, CFO or human capital representative, or other person designated in their contract of employment, take up outside employment in any other business or undertaking other than that of Attacq. As a guiding principle, Attacq discourages outside employment. In the case of exco members, permission must be obtained from the CEO and, in the case of the CEO, from the board.
- 7.1.1.2 Employees who hold, or have been invited to hold, outside directorships or other offices, or who acquire any business interest or participate in any business activity outside Attacq, should take particular care to ensure compliance with all provisions of this Code. Before taking up a position of directorship outside of Attacq, prior written permission must be obtained from the CEO. In the case of the CEO, permission must be obtained from the board. This excludes participation in trade associations which require approval of the line manager and participation in industry related associations which require approval of the relevant executive.

7.1.2 Community and Volunteer Activities

7.1.2.1 Employees are encouraged to become involved in community activities but must take care to ensure that these do not conflict with or interfere with the performance of the duties to Attacq. Employees must also take care not to contravene the provisions in this Code relating to the protection and use of Attacq's assets. Examples of community activities include community forums or governing bodies such as homeowners' associations, school governing bodies or non-profit organisations.

7.2 Social Media

7.2.1 Employees have the right to engage in personal social media activities to express the employee's thoughts or ideas on the employee's personal time and using the employee's personal equipment provided that their activities do not cause harm or damage to Attacq's business or reputation.

7.2.2 Personal use of social media must not conflict with individual productivity.

7.2.3 Employees may not:

- disclose Attacq's confidential information on social media;
- make defamatory or harassing statements about Attacq or its employees;
- defame Attacq, its activities or its employees;
- use or reproduce the Attacq logo, website link, email address or other Attacq name or information;
- use Attacq's name or information in connection with the expression of any individual opinion or position.

7.2.4 An employee's social media content must reflect that it is the opinion or content of the employee and must not imply a connection to or origination from Attacq (including without limitation the use of employee's work email address as the source of such communication).

7.2.5 Any content posted on social media to promote the efforts of initiatives of Attacq from a marketing perspective, can only be done by the Attacq marketing team. Content posted by Attacq Marketing can be endorsed ("liked") by employees in such a manner that it contributes to the reputation of Attacq in a positive manner.

7.2.6 "Social media" refers to on-line blogs, forums, chat rooms and social networking sites such as Facebook, Twitter, LinkedIn, Pinterest and YouTube as well as any similar sites, communications or activities.

7.2.7 Employees must also ensure they understand and comply with the company's Social Media Guidelines. These guidelines apply to personal use of social media regardless of any express association with Attacq or its business.

For more information, please refer to:

Social Media Guidelines

Personal Information Sharing Policy

7.3 Political Support

7.3.1 Attacq respects the right of employees to participate in political processes and respects their right to privacy regarding personal political activity. Attacq will not attempt to influence any such activity provided there is no disruption to workplace activities, and it does not contribute to industrial unrest.

7.3.2 Attacq is an apolitical enterprise, and its resources or services may not be used as contributions to political parties or their candidates, and Attacq facilities may not be made available to candidates or campaigns.

8. Our Work Environment

8.1 Healthy and Safe Work Environment

8.1.1 Attacq is committed to ensuring a healthy and safe work environment for all employees. To this end, all Attacq companies must comply with all applicable legislation relating to occupational health and safety as well as environmental management and conservation in the countries in which they operate.

8.1.2 Physical violence or any perceived threat of physical violence by any employee is very serious and will result in disciplinary action.

8.1.3 Any employee who has knowledge of prohibited conduct or has concerns regarding their safety or the safety of a colleague, customer, supplier, contractor or other person in relation to Attacq's business must immediately report these concerns to the relevant manager or exco member who must take appropriate action.

For more information, please refer to:

Tools of Trade Policy

Disciplinary Policy

8.2 Substance Abuse

- 8.2.1 Attacq has a zero-tolerance policy against being under the influence of alcohol in the workplace during working hours and against employees or third parties being under the influence of alcohol whilst on Attacq's premises, in its vehicles or whilst conducting Attacq business.
- 8.2.2 The use of illegal drugs and misuse of alcohol, including the use, possession, distribution or sale, while on Attacq premises, in its vehicles or whilst conducting Attacq business, is prohibited, other than at specific functions where use of alcohol has been authorised by an exco member.
- 8.2.3 Employees must ensure that they understand and comply with the provisions of the Substance Abuse Policy.

For more information, please refer to:

Substance Abuse Policy

8.3 Discrimination and Harassment

- 8.3.1 Attacq is committed to a work environment that is free from discrimination based on race, colour, religion, nationality, gender, disability, marital status, ethnic or social origin, sexual orientation or any other distinguishing feature; complies with relevant human rights legislation; and does not permit conduct that creates an intimidating or offensive work environment.
- 8.3.2 Attacq prohibits all forms of harassment including, but not limited to, sexual harassment, verbal abuse, assault or victimisation.
- 8.3.3 Attacq believes in a diverse work environment that embraces diversity in all of its forms: thought, culture, race, colour, gender, religion, sexual orientation, marital status, nationality, age, ethnic or social origin or disability; and an inclusive work environment where all employees feel able to contribute their knowledge, skills and ideas.
- 8.3.4 It is every employee's responsibility to contribute to a diverse and inclusive work environment that is free from discrimination and harassment by treating others with respect and dignity, and recognising and embracing the strength that comes from our diverse work force.

8.4 Labour Relations

- 8.4.1 Attacq companies are committed to compliance with all relevant employment and labour laws in the countries in which they operate. This includes, but is not limited to, the following:
 - 8.4.1.1 Freedom of association and the right to collective bargaining
Every employee has the right to form, join and organise trade unions of their choice and to bargain collectively with Attacq in accordance with the laws of the country of employment. Employees and their elected representatives may not be subjected to discrimination, harassment, intimidation or retaliation by reason of their association with trade union activities.
 - 8.4.1.2 Compensation and Working Hours
Salaries and wages paid to employees will meet or exceed legislated minimum standards. Working hours, overtime, shift allowances, salary deductions and other remuneration and working hours-related matters will fully comply with the provisions of the relevant legislation in the country of employment.
 - 8.4.1.3 Prohibition against Child Labour
Attacq companies comply with all national and international laws and any child labour is absolutely prohibited. The *Basic Conditions of Employment Act* in South African law defines a "child" as "a person who is under 18 years of age". Other countries may have different legislative requirements.
 - 8.4.1.4 Prohibition against Forced and Compulsory Labour and Disciplinary Measures
Forced labour is defined in the International Labour Organisation's convention number 29 as "all work or service which is exacted from any person under the menace of penalty, and for which said person has not offered himself voluntarily". All forced labour is absolutely prohibited.

9. **How We Conduct Our Business**

9.1 Anti-Corruption and Anti-Bribery

- 9.1.1 Attacq will not tolerate corrupt activities. Employees must understand and take care to comply with Attacq's Anti-Corruption Policy and all relevant anti-bribery and corruption laws and to seek guidance as necessary.

-
- 9.1.2 Employees must never offer or accept bribes. Bribes are anything of value (gifts, favours, payments) intended to influence a decision or action.
 - 9.1.3 Employees may never make facilitation payments. These are payments made to facilitate a lawful decision or action.
 - 9.1.4 Employees must immediately report any actual or attempted bribes or facilitation payments in accordance with clause 15.1 of the Code. Failure to report is a serious breach of this Code, which may result in disciplinary proceedings against those involved in the corrupt activities, but also for any employee who fails to report. This is a serious matter for which the sanction includes dismissal.

For more information, please refer to:

Anti-Corruption Policy

9.2 Anti-Money Laundering

- 9.2.1 Money laundering occurs when the proceeds of crime are hidden in legitimate business dealings. Attacq must not knowingly deal with criminals, suspected criminals or the proceeds of crime.
- 9.2.2 Employees must take care to comply with all Attacq policies relating to procurement and third party transactions. Among other things, these policies contain controls which protect Attacq from unlawful dealings e.g. due diligence provisions.
- 9.2.3 Employees must immediately report any suspicious activities or individuals in accordance with clause 15.1 of this Code.

For more information, please refer to:

FICA Manual

9.3 Gifts, Hospitality & Favours

- 9.3.1 Attacq seeks to build relationships with customers, suppliers, governmental officials, business partners and others based on trust; the offering or acceptance of gifts, entertainment, hospitality, travel and other items of value between Attacq and third parties is discouraged as these can give rise to conflicts of interest.
- 9.3.2 Attacq recognises, however, that gifts and hospitality may be appropriate in certain circumstances, but these need to be carefully considered and managed in order to mitigate conflicts of interest.
- 9.3.3 Any gifts offered or accepted must comply with the Gifts Policy.

For more information, please refer to:

Gifts Policy

9.4 Conflicts of Interest

- 9.4.1 Attacq requires all employees, including executive committee members, to perform their duties conscientiously, honestly and in the best interests of Attacq.
- 9.4.2 Employees, including executive committee members, must not use their position, or knowledge gained through their employment with Attacq, for private, personal or financial advantage such that their personal interests may conflict with those of Attacq.
- 9.4.3 Employees, including executive committee members are obliged to formally declare, in writing, any actual, perceived, or potential conflict of interest:
 - in advance, or immediately as and when it arises;
 - to the person to whom they report, who must in turn immediately bring it to the attention of a relevant, executive committee member;
 - in respect of executive committee members, any actual, perceived, or potential conflicts of interest must be declared in writing to the CEO.
- 9.4.4 Conflicts of interest, or perceived conflicts of interest, may arise in many circumstances and can influence our decisions. Some of these are:
 - relationships with family members and close personal friends (see clause 9.5 below);
 - gifts, hospitality and favours (see clause 8.3 above).
- 9.4.5 If you are unsure, you are expected to disclose the potential conflict of interest and/or seek guidance - see clause 15.2 below.

9.5 Family Members and Close Personal Relationships

- 9.5.1 Employees must take care to ensure that relationships with family members and close personal friends are fully disclosed so that conflicts of interest can be avoided or, alternatively, properly and transparently managed.
- 9.5.2 To prevent conflicts of interest, employees should:

-
- not supervise or take part in the hiring or promotion of a family member or personal friend;
 - not take part in or attempt to influence performance appraisals, salary information, disciplinary processes or other confidential information relating to a family member or personal friend;
 - not take part in any procurement processes or granting of businesses involving family members or personal friends.

9.5.3 If it is not possible to avoid a conflict of interest, then the employee must immediately disclose in accordance with 9.4.3 above.

9.6 Personal Investments and Insider Trading

9.6.1 "Insider trading" or "Insider dealing" refers to using information that is not generally available in the public domain to influence investment or trading decisions. It is illegal, unfair and a breach of this Code.

9.6.2 To protect against inappropriate sharing of information that can affect investment decisions, all employees must comply with the rules in this Code relating to Communications and Dealings with Third Parties – see clause 10 below – and Attacq's Share Dealings Policy.

For more information, please refer to:

Share Dealings Policy

9.7 Privacy

9.7.1 Attacq is committed to keeping personal information confidential in line with the privacy laws in the countries in which it operates. Only such information as is necessary for Attacq's business should be collected, used and retained. When personal information is needed, it should, wherever possible, be obtained directly from the person concerned with the necessary consents.

9.7.2 Access to employee records must be limited to persons who reasonably need the information for legitimate business or legal purposes.

9.7.3 Examples of personal information include but are not limited to race or ethnic origin, health data, sexual orientation, criminal behaviour, trade union membership, birth dates and financial information.

9.7.4 When we collect and process personal information, we must comply with applicable laws and Attacq's policies.

For more information, please refer to:

Protection of Personal Information Policy

Personal Information Sharing Policy

Security Compromise Policy

Document Retention Policy

IT Acceptable Use Policy

9.8 Procurement and Fair Purchasing

9.8.1 Public bodies are subject to legislation governing how they procure services. Employees responsible for provision of services to a public authority must understand and follow the rules of public procurement. These rules can be complex but are critically important to how we conduct our business.

9.8.2 Attacq purchases goods and services necessary to support its business. When making these purchases, we must act impartially toward vendors, suppliers, and other service providers.

For more information, please refer to:

Procurement Policy

9.9 Fair Competition

9.9.1 Attacq commits to fair competition and to complying with all relevant competition laws. Employees are expected to ensure that they understand and comply with the principles of fair competition.

9.9.2 As an employee of Attacq:

- You must never rig bids or tenders (bid rigging).
- You must never discuss, directly or indirectly, pricing or any element of the price of goods or services with a competitor or potential competitor (price fixing).
- You must never discuss customers, markets or business strategies with a competitor or potential competitor (market division).
- You must never agree to boycott a customer or supplier (unlawful boycotts).
- You must not share or receive competitively sensitive information without a lawful reason.

9.9.3 If you are unsure, please speak to your line manager or Legal.

- 9.9.4 For more information on what constitutes competitively sensitive information, please refer to clause 11.4 in this Code.

10. Communications and Dealings with Third Parties

- 10.1 Disclosure of material information about Attacq, which is not in the public domain, is likely to be considered inside information and can place Attacq and its employees in breach of financial legislation.
- 10.2 No employee is authorised to communicate material, non-public or financial information about Attacq without authorisation from the Attacq Head of Investor Relations, the CEO, or CFO. Material information can include, but not be limited to: financial news; business and development news; management news; labour news; litigation claims and investment offers.

For more information, please refer to:

Share Dealings Policy
Media & Investor Relations Policy

11. Our Assets and Financial Integrity

11.1 Company Funds and Property

- 11.1.1 Employees who have access to Attacq's funds and property in any form must follow prescribed procedures for recording, handling, and protecting them.
- 11.1.2 Employees must always ensure that Attacq's funds and property are used only for legitimate company business purposes. Where an employee's position requires business funds to be spent, it is the individual's responsibility to use good judgement on behalf of the business and to ensure that appropriate value is received by the business for such expenditure.
- 11.1.3 Employees may not open or operate bank accounts for the deposit of the funds of any entity owned within Attacq.
- 11.1.4 If employees become aware of any evidence that the funds or property of any entity in Attacq may have been used fraudulently or improperly, they should immediately and confidentially advise the relevant exco member or the anonymous whistleblower line – see 15.1 below.

11.2 Use of Company Electronic Media and Services or IT

- 11.2.1 Employees have access to one or more forms of electronic media and services including computers, e-mail, telephones, mobile phones, voicemail, fax machines, external electronic bulletin boards, wire services, on-line services, and the internet ("electronic media and services"). Electronic media and services provided by Attacq are company property, and their purpose is to facilitate company business. They are not to be used for knowingly transmitting, retrieving, or storing any communications which are, among other things:
- discriminatory or harassing;
 - derogatory to any individual or group;
 - obscene or pornographic;
 - defamatory or threatening in nature;
 - so called "chain letters";
 - unlawful in nature;
 - contrary to any company policy;
 - contrary to Attacq's interests.
- 11.2.2 Subject to the provisions of the relevant Attacq IT policies, limited, occasional or incidental use of electronic media for personal non-business purposes is acceptable; however, employees demonstrate a sense of responsibility and must not abuse this privilege.
- 11.2.3 Attacq routinely monitors usage patterns for both voice and data communications. It reserves the right to review any electronic files and messages to ensure that electronic media and services are not excessively used for personal purposes and that their use is in compliance with the law and the Code.
- 11.2.4 Employees must familiarise themselves with the content of the IT Acceptable Use Policy and ensure that they comply with the procedures and standards set out in it.

For more information, please refer to:

IT Acceptable Use Policy
Security Compromise Policy

12. Proprietary Information and Intellectual Property

- 12.1 Proprietary information is information or knowledge that belongs to Attacq, the disclosure of which could disadvantage Attacq's competitiveness or harm its financial well-being.
- 12.2 When a legitimate business need arises to disclose proprietary information to a third party, employees must ensure that a confidentiality and non-disclosure agreement is entered into with the third party in line with the Intellectual Property Management Policy.
- 12.3 Attacq's documents should not include any material that can be interpreted or characterised as suggesting that Attacq is planning or even considering any course of conduct that is exclusionary in terms of relevant competition law, predatory practices, anti-competitive or otherwise contrary to the law or Attacq's commitment to ethical and lawful competition and practices. All employees who create documents (including notes and e-mail messages) should use words with great care, and, in particular, take care with words that have special legal significance in matters of anti-competitiveness and regulatory contexts.
- 12.4 Proprietary information includes but is not limited to information relating to:
- Attacq's business, financial, marketing and strategic plans;
 - product information;
 - research and development activities and results, inventions and patent applications;
 - any information within the definition of "personal information" under privacy laws or customer, contractor or employee records;
 - electronic network and communication infrastructure;
 - any information that could reasonably affect the Attacq share price including acquisitions, disposals and mergers.
- 12.5 In the absence of a clear rule, employees must assume that information received from internal sources as well as competitors, contractors and customers is classified as confidential.
- 12.6 Employees are responsible for ensuring that proprietary information is protected from theft, unauthorised disclosure or inappropriate use and complies with the **IT Acceptable Use Policy**. Employees must take care to prevent the inadvertent disclosure of proprietary information when answering questions from third parties using internal information systems.
- 12.7 In all contact with third parties, employees must avoid discussing Attacq proprietary non-public information.
- 12.8 Any intellectual property rights in inventions, improvements to inventions, copyrights, patents, designs, formulae, trademarks, domain names, trade secrets, confidential information or other intellectual property which may arise out of employment with Attacq and/or use of Attacq facilities will automatically become the exclusive property of Attacq without exception and the ownership will vest in Attacq.
- 12.9 Employees may in turn not reproduce, distribute or alter copyrighted materials from literature, computer software, visual or audio recordings without the permission of the copyright owners or their authorised agents. All computer software used in connection with Attacq's business must be properly licensed and used only in accordance with that licence. Violations or suspected violations of computer security measures, controls or software licensing agreements must be reported to the Head of Technology.
- 12.10 Employees are subject to the provisions of the Intellectual Property Management Policy and all employees are expected to be familiar with it.

For more information, please refer to:

Intellectual Property Management Policy

13. Levels of Authority

- 13.1 Employees have the responsibility to acquaint themselves with levels of mandates published from time to time by Attacq and must act accordingly.
- 13.2 In the event of any persons being uncertain as to the levels of their authority, they should discuss the matter with their line manager or an appropriate exco member.
- 13.3 This Policy applies to all the Attacq Group employees, fixed term contractors and individuals fulfilling a temporary service.

14. Company Records

- 14.1 Company records include, amongst others, accounting records, bank records, business records, employee records, historical records, insurance records, legal records, payroll records, personal information, recruitment records and brand records. In the context of this Code, "records" shall mean all business records of Attacq, including written, printed and recorded materials, as well as electronic records (e.g., e-mails, outlook calendars, and documents saved electronically).

-
- 14.2 Accurate and reliable records of many kinds are necessary to meet Attacq's legal and financial obligations and to manage its affairs.
 - 14.3 Attacq's records should reflect all business transactions in an accurate and timely manner. Undisclosed or unrecorded revenues, expenses, assets or liabilities, are not permissible, and employees responsible for accounting and record-keeping functions are expected to be diligent in enforcing proper practices.
 - 14.4 Records should be retained according to legal and statutory requirements. Document retention requirements may vary dependent on the type of documentation. Employees must understand the relevant retention periods and, if necessary, contact Legal for clarity.

15. Your Responsibilities

15.1 Duty to Speak Up

- 15.1.1 If an employee suspects that a contravention of the Code has been committed by another person in the employ or management of Attacq, the employee should promptly and confidentially report this, in writing, to their line manager, human capital, or any exco member, or anonymously to the independent, external whistleblowing service provider, with contact details as follows:
Toll free: 0800 111 609
E-mail: Attacq@tip-offs.com
Web: www.tip-offs.com
WhatsApp: +27 79 5129 361
- 15.1.2 Any disclosure made in good faith and in accordance with the provisions of this Code is a protected disclosure. That means that any person making such disclosure is protected from being subjected to any form of retaliation as a result of any disclosure.
- 15.1.3 Attacq recognises that persons will be concerned about potential victimisation, accusations and even threats to their personal safety as a consequence of disclosing actual or suspected contraventions of the Code.
- 15.1.4 Disclosures made by employees which are false and made with malicious intentions will be subjected to the Attacq Disciplinary Policy.

For more information, please refer to:

Disciplinary Policy.

15.2 Contravention of the Code or Attacq's Policies

- 15.2.1 Attacq will regard any contravention of the Code, Attacq's policies or any generally accepted standards of workplace conduct and behaviour as a serious matter which will be dealt with in terms of the Disciplinary Policy. Any suspected or alleged contravention under investigation will be treated with utmost confidentiality.
- 15.2.2 If any employee is of the view that the employee's actions have or may have unintentionally contravened the Code and/or Attacq's policies, the line manager or appropriate exco member should be advised.
- 15.2.3 The Code and Attacq's policies are a material term of all employees' employment contracts and contravention of these policies is a serious matter which may result in disciplinary action (or other appropriate action depending on the nature of the contractual relationship) and, to the extent permitted by law, may result in termination of an employee's employment (or other contract). Certain breaches (e.g., those relating to theft, fraud, embezzlement, corruption and misappropriation of property and cash), may also result in civil and/or criminal proceedings.

For more information, please refer to:

Disciplinary Policy

15.3 Ask for Help

- 15.3.1 If you are unsure, it is your responsibility to speak to your line manager, human capital or any exco member. If you feel uncomfortable for any reason in speaking to any of these persons, you may contact the independent whistleblower line on a confidential basis (see clause 15.1 of this Code).

Annexure A: A CHECKLIST OF YOUR RESPONSIBILITIES

- Know the Code of Ethics and Conduct
- Respect diversity and inclusion
- Be inclusive
- Treat your fellow employees with dignity and respect
- Stay safe at work and help others do the same
- Speak up if someone is breaking our Code, regardless of the person's position in Attacq or whether the person is a vendor, customer, or temporary worker
- If you have questions, ask for help

IN YOUR EVERYDAY BUSINESS ACTIVITIES, ASK YOURSELF:

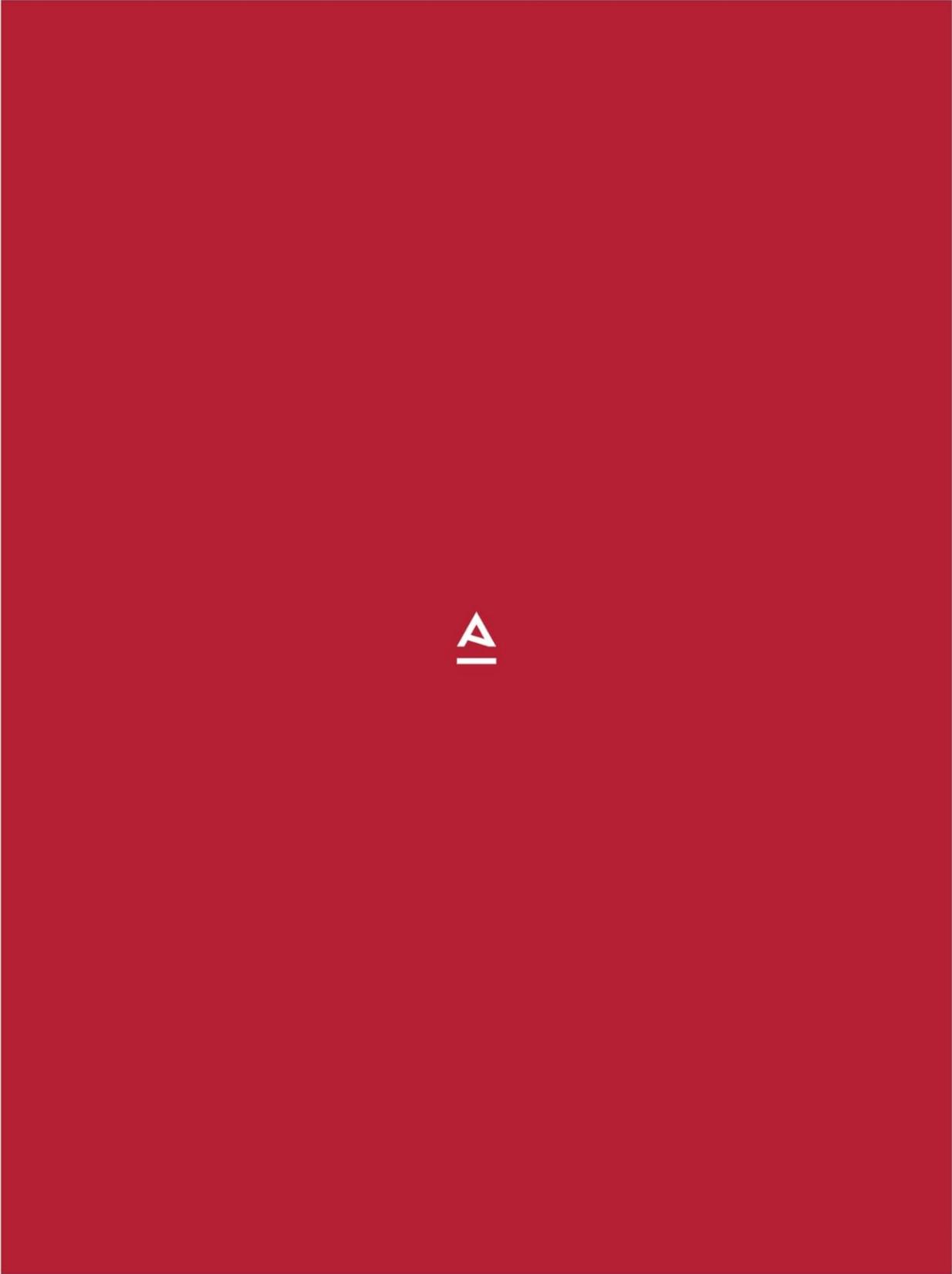
- Is the decision or action I am going to take in line with this Code of Ethics and Conduct?
- Have I understood the risk and the possible implications of what I am doing?
- If necessary, have I sought advice to help me make an informed decision?
- Am I acting with integrity?
- Am I leading by example?
- Have I considered any potential impact on Attacq's reputation?
- How will I feel if the action I take today is featured in the newspapers or on television tomorrow?

KNOW THE 3 "D's"

- **DISCLOSE**
- **DISCUSS**
- **DECIDE**

Disclosure is key.

If you face a grey area or are unsure if an activity contravenes this Code, talk to your line manager about your obligations. It is your duty to ensure that you equip yourself to make the right decisions.



A