

SmartWork.Com Ltd

Whistleblowing and Fraud Detection Policy

1. PURPOSE

This policy aims to encourage employees, contractors, vendors, and other stakeholders to report suspected fraud, corruption, or unethical behaviour without fear of retaliation. It establishes procedures for detecting, reporting, and investigating fraud and misconduct in a confidential and effective manner.

2. SCOPE

This policy applies to:

- All employees (full-time, part-time, contract)
- Board members
- Consultants and suppliers
- Volunteers
- Any individual with knowledge of activities related to the organization

3. DEFINITIONS

- **Fraud:** Intentional deception or misrepresentation made for personal or organizational gain or to damage another individual or organization.
- **Whistleblowing:** The act of reporting suspected wrongdoing or risks of wrongdoing within the organization.
- **Misconduct:** Unethical, illegal, or inappropriate behaviour that violates organizational policies, laws, or regulations.

4. POLICY STATEMENT

Our organization is committed to the highest standards of integrity and accountability. We do not tolerate fraudulent activities or misconduct. All reports will be taken seriously, investigated thoroughly, and resolved appropriately.

5. REPORTING PROCEDURES

5.1 How to Report

Individuals can report concerns via the following methods:

- **Telephone:** 011 311 9800
- **Direct Report:** To the line manager, HR department, or designated compliance officer

5.2 What to Report

Reports may include, but are not limited to:

- Financial fraud
- Bribery or corruption
- Theft or embezzlement
- Misuse of company assets
- Harassment or discrimination
- Breaches of confidentiality
- Health and safety violations

5.3 Anonymity

Reports may be made anonymously. However, providing contact details can assist in a more effective investigation.

6. INVESTIGATION PROCESS

1. **Acknowledgment:** The report will be acknowledged within [e.g., 5 working days].
2. **Assessment:** Initial screening to determine whether the report warrants further investigation.
3. **Investigation:** A confidential investigation will be conducted by a designated investigator or team.
4. **Outcome and Action:** Findings will be documented. Disciplinary action or legal proceedings may follow if wrongdoing is confirmed.

7. PROTECTION AGAINST RETALIATION

No whistleblower will suffer retaliation, harassment, discrimination, or adverse employment consequences for:

- Reporting in good faith
- Participating in an investigation

Retaliation is a serious violation and may result in disciplinary action.

8. RESPONSIBILITIES

- **Employees and stakeholders:** Must report suspected fraud or misconduct.
- **Managers and supervisors:** Must support this policy and respond appropriately to reports.
- **Compliance Officer or Audit Committee:** Oversees investigations and ensures fair treatment of whistleblowers.

9. CONFIDENTIALITY

All reports and investigations will be handled confidentially to the extent permitted by law. Information will only be shared on a need-to-know basis.

10. FALSE ALLEGATIONS

Knowingly making false allegations is a disciplinary offense and may result in disciplinary action, including termination of employment or contract.

11. REVIEW AND AMENDMENTS

This policy will be reviewed annually and updated as necessary to ensure its effectiveness and compliance with legal and regulatory requirements.