

T 012 941 0414 Reg no: 2015/438967/07 E registrations@taxfaculty.co.za



THE TAX FACULTY

COMPANY POLICY

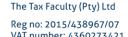
INTRODUCTION

This booklet describes the current policies, procedures, rules and regulations and general employment standards of The Tax Faculty hereafter referred to as "the Company".

The Company will periodically review its employment standards against the background of any changes in labour legislation, the needs of its employees, the economic viability of the Company, or current competitive activity.

Any changes to existing personnel policies or the introduction of new policies will be preceded by an appropriate level of consultation with our staff or their appointed representatives. Management however has and shall continue to have the right to conduct its normal managerial and policy making function subject to the provisions of current legislation and sound management principles and prerogatives.

The current legislation against which the Company's policies are based includes the Labour Relations Act No. 66 of 1995, the Unemployment Insurance Act No. 30 of 1996, the Basic Conditions of Employment Act No. 75 of 1997, the Occupational Health and Safety Act No. 85 of 1993 and the Employment Equity Act No. 55 of 1998.



T 012 941 0414 Reg no: 2015/438967/07 E registrations@taxfaculty.co.za VAT number: 4360273421 W www.taxfaculty.co.za



ANNUAL LEAVE

The number of days paid annual leave to which the employee is entitled is stated in the employee's Contract of Employment.

The number of days shall not be less than 15 working days per annum on full pay.

Should a public holiday fall within a period of annual leave, then the employee shall be entitled to an extra day leave on full pay.

The employee's entitlement to annual leave will be reduced by the number of days occasional leave on full pay granted to the employee at his/her request during a particular leave cycle.

The employee is obliged to request leave in writing and obtain permission to go on leave at least 2 (TWO) weeks prior to taking annual leave.

Annual leave will be granted to the employee when the operations of the employer allow for the absence of the employee, provided that leave will be granted not later than six months after the end of the annual leave cycle.

Annual leave may not run concurrently with any other period of leave (excluding unpaid leave) or a period of notice to terminate services.

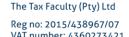
The employee will not be allowed to work for the employer during a period of annual leave.

Annual leave shall be granted only at the discretion of the employer, as provided for in section 20 (10) (b) of the Basic Conditions of Employment Act.

4 Days leave must be kept to be taken during Christmas and New Year. It is compulsory for an employee to take these days leave during this period as the Company will be closed during this period.

Employees are not allowed to go into a negative balance with their annual leave.

If leave is taken without a leave form being completed and signed by the employee's direct Manager and Head of Operations Michelle Landman, the leave will be viewed as unauthorised and it will be unpaid.





SICK LEAVE

In accordance with the Basic Conditions of Employment Act, section 22, employees are entitled to 30 days paid sick leave in every 3-year cycle, commencing on the first day of employment.

During the first 6 months of employment, the employee is entitled to 1 day paid sick leave for every 26 days worked. (BCEA SECTION 22 (3))

On the first working day of month number 7, the balance of the 30 day entitlement becomes available to the employee.

The employee is entitled to use the available sick leave days at any time during the ensuing 3 years, for genuine

Should the employee utilize all the available sick leave before the expiry of the 3-year cycle, then that employee has no sick leave available for the balance of that 3-year cycle.

Should the employee require more sick leave before the next leave cycle, then that requirement must be taken as unpaid leave, or at the request of the employee, annual leave may be used, except as provided for elsewhere herein.

Employees are required to provide a medical certificate if minimum 1 sick leave day is taken on a Friday or a Monday, the day before or after a public holiday, the day before or after annual leave.

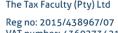
Proof of Incapacity.

The employee must notify the company of his/her incapacity to be at work before 09h00 on the day of the alleged sickness to inform the company that he/she will not be absent.

The employee must contact The Head of Operations telephonically of his/her sickness. Should the employee not have any airtime the employee is allowed to send a "please call me" to the Head of Operations so that the employee can be phoned. No sms's will be allowed and should an employee only send a sms it will not be seen as notification. The employee will then be noted as absent without notice which will be unpaid and and disciplinary action will follow.

The employer is entitled to request proof of incapacity on those occasions where the employee is absent on sick leave for 2 consecutive days or more.

The employee is required to produce a medical certificate, issued and signed by a medical practitioner who is certified to diagnose and treat illness, and who is registered with a professional council established by Act of parliament. Should the employee fail to produce a medical certificate when requested to do so by the employer, then the employer shall treat the days absent as unpaid leave and the employee, despite anything to the contrary contained herein, shall not be entitled to take the days absent as paid annual leave.



T 012 941 0414 Reg no: 2015/438967/07 E registrations@taxfaculty.co.za VAT number: 4360273421 W www.taxfaculty.co.za



In addition, if an employee is absent for alleged illness on more than two occasions (even for 1 day) during the same 8-week period, the employer is entitled to request a medical certificate on the very next occasion of absence for alleged illness, even if such absence is only for one day.

(refer section 23 (1) BCEA)

The employer is entitled to consult with the employee's medical practitioner should the employer suspect that abuse of sick leave is taking place, subject to the norms of doctor/patient confidentiality.

At the end of a 3-year cycle, any unused sick leave remaining is forfeited and falls away.

ATTENDANCE

The employee's normal working hours are stipulated in the employees Contract of Employment.

The employee may be requested to work overtime as required, by prior arrangement.

Remuneration for overtime worked shall be as arranged and agreed with management prior to the overtime being worked.

Should an employee require an hour up until 3 hours off during the specified times, the employee may request this from his/her manager.

If granted the employee must work back these hours taken on Friday afternoons between 14:00 – 17:00.

The employee will need to work from the office, working from home is not allowed.

The employee is not allowed to work these hours in during a lunch break as the Labour Act requires an employee to have lunch.

The employee may also not work back these hours during the morning before 08:00 or after 17:00 as these are unsupervised and unstructured hours.

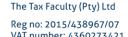
Should an employee require 4 hours or more, annual leave needs to be taken.

Employees must notify their immediate superior if any overtime is required, to enable proper records to be kept.

The hours of work as stated in the employee's Employment Contract constitutes a contractual agreement between employer and employee. Any violation of that agreement constitutes breach of contract – which is a serious matter.

Employees are expected to not stay away from work without a valid and acceptable reason, and employees should not absent themselves without prior authority where possible.

Should an employee find that they are unable to attend work on any particular day, and no prior authority has been obtained, then the employee is required to notify his/her immediate superior or other authorized



T 012 941 0414 Reg no: 2015/438967/07 E registrations@taxfaculty.co.za VAT number: 4360273421 W www.taxfaculty.co.za



person, before 9 am on the day in question, of the reason for the absence and the estimated date of return to work with sufficient proof of that would verify the reason for the absence at work. Should no third party proof/documentation be available disciplinary action will follow.

Employees who fail to act as above shall be charged with misconduct and disciplinary action shall be taken.

The same requirement is applicable in the event of late-coming. If the employee concludes that they are likely to arrive at work late, for whatever reason, the employee is required to notify the immediate superior or other authorized person of the reason for the lateness, and the expected time of arrival at work.

If nothing else, it is only courtesy to do so – which enables the employer to make whatever arrangements are necessary to ensure continuity of business.

Habitual late-coming, or repeated instances of unjustified or unauthorized absenteeism, will be treated as misconduct and disciplinary action will be taken.

MATERNITY LEAVE & FAMILY RESPONSIBILTY LEAVE

In terms of section 25 of the Basic Conditions of Employment Act, the pregnant employee is permitted to take 4 months unpaid maternity leave.

The leave should commence one month before the expected date of birth of the child, and the mother should not return to work for at least 6 weeks after the birth of the child.

These provisions may be changed upon written permission from the employee's doctor or midwife.

The company does not pay any salary or other benefits while the employee is on maternity leave.

Family Responsibility Leave.

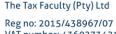
The Basic Conditions of Employment Act provides that employees who work for more than 4 days per week, and who have been employed for longer than 4 months, are entitled to 3 days leave per year on full pay for the following events:

- [a] when the employee's child is born
- [b] when the employee's child is sick or

[c] the death of the employee's spouse or life partner, or the death of the employee's parent, adoptive parent, adopted child, grandparent, or sibling.

The family responsibility leave entitlement of 3 days is not accumulative and any unused portion lapses at the end of the 12-month period.

Family responsibility leave will only be granted if the employee can provide third party proof of the above.



T 012 941 0414 Reg no: 2015/438967/07 E registrations@taxfaculty.co.za VAT number: 4360273421 W www.taxfaculty.co.za



These 3 days may not be divided into hours. A full day must be taken in order to claim Family Responsibility Leave.

ALCOHOL AND NARCOTICS

Generally, the consumption of alcohol or beverages containing alcohol, or any substance having a narcotic producing effect, during working hours, or outside of working hours is forbidden if:

[a] it is likely to affect the employee's ability to perform job functions correctly

[b] it is likely to impair the employee's judgment or co-ordination

[c] it is likely to have any effect on the employee that may be construed as unusual behaviour, or behaviour that is out of character, or behaviour that is socially unacceptable, or behaviour that is found objectionable or unacceptable by other employees in the workplace.

It is possible for the consumption of such substances to take place outside of working hours and away from company premises, but still have an adverse effect on the company. Such instances would be an employee who has had "too much to drink" bad-mouthing the employer at a social gathering attended by the employer's clients or suppliers, or an employee disclosing confidential information to a client at such a social gathering,

Any such instances, which fall generally into this category, shall constitute grave misconduct and shall be addressed by disciplinary action which may result in the dismissal of the guilty employee, even on a first offense.

The employer is permitted legally to ask an employee to take a breathalyzer test if any employee is suspected of having consumed alcoholic beverages during working hours, or outside of working hours but which is having an adverse effect on the work relationship at the time.

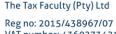
Employees have the right to refuse to take such a test.

If an employee is suspected of having consumed any alcoholic or narcotic substance, and when confronted denies that he/she has consumed any alcoholic or narcotic substance, and the employee refuses to undergo a breathalyzer test when offered the opportunity to do so, such refusal may be seen as an aggravating factor, because the offering of such an opportunity by the employer to the employee is in fact an offer of opportunity for the employee to prove their innocence.

Generally, the first offence may result in a final written warning, but if it is serious, dismissal may result even on a first offense.

There is no legal obligation on the employer to offer assistance to any employee who may be addicted to alcohol or any narcotic substance.

Any such assistance that may be offered is at the sole discretion of the employer.



T 012 941 0414 Reg no: 2015/438967/07 E registrations@taxfaculty.co.za VAT number: 4360273421 W www.taxfaculty.co.za



Should such assistance be offered, it shall be offered once only. If the offer is refused by the employee, or if the offered assistance proves ineffectual, then such assistance shall not be offered a second time.

MISCONDUCT

Misconduct is where an employee breaks a rule or standard in the workplace.

Reference to the Disciplinary Code and Procedure will inform the employee of those more important rules regulating employee behaviour in the workplace.

Misconduct is addressed by invoking the disciplinary procedure.

DISCIPLINARY PROCEDURES

Labour legislation is not specific in terms of the steps to follow when conducting a disciplinary enquiry, except that it states that the procedure must be a fair procedure.

Certain guidelines are laid down to identify what is meant by a fair procedure.

PURPOSE

The purpose of a disciplinary code and procedure is to regulate standards of conduct and incapacity of employees within a company or organisation. The aim of discipline is to correct unacceptable behaviour and adopt a progressive approach in the workplace. This also creates certainty and consistency in the application of discipline.

PARTIES OBLIGATIONS

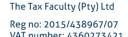
The employer needs to ascertain that all employees are aware of the rules and the reasonable standards of behaviour that are expected of them in the workplace.

The employee needs to comply with the disciplinary code and procedures at the workplace. The employee also needs to ensure that he/she is familiar with the requirements in terms of the disciplinary standards in the workplace.

COUNSELING VERSUS DISCIPLINARY ACTION

There is a difference between disciplinary action and counselling. Counselling will be appropriate where the employee is not performing to a standard or is not aware of a rule regulating conduct and/or where the breach of the rule is relatively minor and can be condoned.

Disciplinary action will be appropriate where a breach of the rule cannot be condoned, or where counselling has failed to achieve the desired effect.





Before deciding on the form of discipline, management must meet the employee in order to explain the nature of the rule she/he is alleged to have breached – this is known as the Disciplinary Enquiry. The employee should also be given the opportunity to respond and explain his/her conduct.

If possible an agreed remedy on how to address the misconduct should be arrived at.

FORMS OF DISCIPLINE

Disciplinary action can take a number of forms, depending on the seriousness of the offence, the circumstances under which it was committed, and whether the employee has previously breached the rule. The following forms of discipline can be used (in order of severity):

- Verbal warning;
- Written warning;
- Final written warning;
- Suspension without pay (for a limited period);
- Demotion, as an alternative to dismissal only; or
- Dismissal.

The employer should establish how serious an offence is, with reference to the disciplinary rules. If the offence is not very serious, informal disciplinary action can be taken by giving an employee a verbal warning. The law does not specify that employees should receive any specific number of warnings, for example, three verbal warnings or written warnings, and dismissal could follow as a first offence in the case of serious misconduct.

Formal disciplinary steps would include written warnings and the other forms of discipline listed above. A final written warning could be given in cases where the contravention of the rule is serious or where the employee has received warnings for the same offence before. An employee can appeal against a final written warning and the employer can hold an enquiry if the employer believes that it is only through hearing evidence that the outcome can be determined.

Written warnings will remain valid for 3 to 6 months. Final written warnings will remain valid for 12 months. A warning for one type of contravention is not applicable to another type of offence. In other words, a first written warning for late-coming could not lead to a second written warning for insubordination.

Employees will be requested to sign warning letters and will be given an opportunity to state their objections, should there be any. Should an employee refuse to sign a warning letter, this does not make the warning invalid. A witness will be requested to sign the warning, stating that the employee refused acceptance of the warning, but it shall be recorded that the warning was handed to the employee in the presence of the witness.





Dismissal is reserved for serious offences and will be preceded by a fair disciplinary enquiry, unless an exceptional circumstance results in a disciplinary enquiry becoming either an impossibility (e.g. the employee absconded and never returned) or undesirable (e.g. holding an enquiry will endanger life or property).

WHEN CAN AN EMPLOYER HOLD A FORMAL ENQUIRY

An employee may be suspended on full pay pending a hearing especially in instances when the employee's presence may jeopardise any investigation. The employer should give the employee not less than three days notice of the enquiry and the letter should include:

- The date, time and venue of the hearing
- Details of the charges against the employee
- The employee's rights to representation at the hearing by either a fellow employee or shop steward.

Note: If the employer intends disciplining a shop steward, the employer must consult with the union before serving notice to attend the enquiry of the intention to discipline the shop steward including the reasons, date and time.

WHO SHOULD BE PRESENT AT THE ENQUIRY?

A chairperson

A management representative

The employee

The employee representative if required by the employee.

Any witnesses for either parties

An interpreter if required by the employee.

HOW SHOULD A HEARING BE CONDUCTED?

The employer should lead evidence. The employee is then given an opportunity to respond. The chairperson may ask any witnesses questions for clarification. At the ending, the chairperson decides whether the employee is guilty or not guilty. If guilty, the chairperson must ask both parties to make submissions on the appropriate disciplinary sanction.

The chairperson must then decide what disciplinary sanctions to impose and inform the employee accordingly. The employee should be informed that she/he has right to appeal. If the employer's Disciplinary Code & Procedure does not provide for an appeal procedure, the employee must be reminded that he/she could take the case further to the CCMA or bargaining council.



T 012 941 0414 Reg no: 2015/438967/07 E registrations@taxfaculty.co.za



The failure to attend the hearing cannot stop the hearing from continuing except if good cause can be shown for not attending.

Parties can also request, by mutual consent, the CCMA or a bargaining council to appoint an arbitrator to conduct a final and binding disciplinary enquiry. The employer would be required to pay a prescribed fee.

LABOUR PRACTICES

Section 186 (2) of the Labour Relations Act makes provision for a procedure whereby the employee can institute action against the employer for what is termed "unfair labour practice."

In labour law, there is no provision for an employer to take action against an employee for "unfair labour practice" because in terms of labour legislation, it is not possible for an employee to commit an act unfair labour practice.

An employee can only commit an act of misconduct, which is dealt with by the employee in terms of Disciplinary Procedures.

The unfair labour practice procedure is therefore only for the exclusive use of employees.

The actions by the employer that are classed as unfair labour practice, and which must be addressed by following this procedure, are defined as follows:

'Unfair labour practice' means any unfair act or omission that arises between an employer and an employee involving unfair conduct by the employer relating to the

- [a] promotion,
- [b] demotion,
- [c] probation (excluding disputes about dismissals for a reason relating to probation) or
- [d] training of any employee, or
- [e] relating to the provision of benefits to an employee;
- [f] the unfair suspension of an employee or any other unfair disciplinary action short of dismissal in respect of any employee.
- [g] a failure or refusal by an employer to reinstate the employee or former employee in terms of any agreement, and
- [h] and occupational detriment, other than dismissal, in contravention of the Protected Disclosure Is Act, 26 of 2000

Only the specific matters stated above may constitute an unfair labour practice.



T 012 941 0414 E registrations@taxfaculty.co.za



Any other matter would not be addressed by the procedure, but rather by means of the grievance procedure.

The employee has the right to refer any unresolved matter to the CCMA.

Thus there exist three procedures available to employees to take action against an employer for any feeling of unfairness or unfair treatment of a matter relating to the terms and conditions of employment.

These are the Grievance Procedure, the Unfair Labour Practice Procedure, and should those procedures result on non-settlement of the issue, the final procedure available to the employee is to refer the matter to the CCMA.

Employees are encouraged to make use of these procedures, and any matter of contention or dispute should not be left unattended – it must be addressed so as to resolve the issue as amicably and speedily as possible.

The internal procedures must be utilized before the employee can refer any unresolved matter to the CCMA.

To raise a matter under the Unfair Labour Practice procedure, the employee should first make certain that the subject of the dispute falls within the definition of unfair labour practice, as stated above.

If it does not, then the employee must use the Grievance Procedure.

If it does, the employee must put details of the alleged unfair labour practice in writing to his/her immediate superior or Dept Manager.

The manager is required to consider the issue raised, and if it is a relatively uncomplicated issue, it can be addressed direct with the employee concerned.

If necessary, a formal meeting can be convened, which will be attended by the employee (and his/her representative if required) and the matter can be fully discussed and clarified, and corrective measures instituted.

Should the employee feel that the corrective measures taken are insufficient, or should the employer unreasonably refuse to address and correct the matter, then the employee has the right to refer the dispute to the CCMA for Conciliation, and if necessary to Arbitration.

Obviously, not every instance of alleged unfair labour practice can be resolved to the satisfaction of the employee. If such an instance does arise, the employer shall ensure that a full explanation and justification is communicated to the employee so that the employee can fully understand the reasons for the employer being unable to resolve the issue to the satisfaction of the employee.

Labour Legislation recognizes that not every grievance or perception of unfair labour practice can be resolved to the satisfaction of both parties. However, the point of these procedures is so as to enable the employee to air their grievances, bring to the attention of management any allegations of unfair labour practice, and be given a fair opportunity to address the issues directly with management without fear of victimization.





It is repeated that employees are encouraged to make use of these procedures to address any feelings of injustice or dissatisfaction, or any feelings of unfairness in the relationship of employment.

No employee shall be victimized or prejudiced in any way for exercising any rights in terms of the grievance procedure or the unfair labour practice procedure.

GRIEVANCE PROCEDURE

INTERESTS OF EMPLOYEES AND THE EMPLOYER

It is in the interests of both employees and the employer to observe a grievance procedure for the purposes of considering and resolving any dissatisfaction or feelings of injustice in connection with an employee's work or employment situation. Employees and their representatives will not suffer any prejudice as a consequence of lodging a grievance in terms of this procedure.

EXCLUSIONS FROM GRIEVANCE PROCEDURE:-

The grievance procedure shall not be used by employees:-

- 2.1.1 to process a disciplinary matter or appeal in relation thereto;
- 2.1.2 for purposes of collective bargaining;
- to negotiate or amend any agreement entered into between the employer and any other party or to amend the employer's disciplinary procedures.

EVOLVING INDUSTRIAL RELATIONS:-

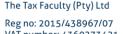
Practices and attitudes in industry change with time, and new norms or acceptable industrial relations behavior emerge. Accordingly these procedures are intended to be guidelines and not rigid standards of behavior. These procedures may be amended, altered or varied by the employer on reasonable notice to the employees.

TIME LIMITS:-

- 4.1 The aim of the grievance procedure is to enable an employee to have a grievance resolved as quickly and as near to the point of origin as possible.
- 4.2 Therefore, notwithstanding the stages and time limits provided herein, the parties shall deal with matters as quickly as possible. Similarly, where the reasonable investigation of a grievance necessitates longer time period than those provided for and the reasons therefore are disclosed to the other party, such party's consent to extended periods shall not be unreasonably withheld.

Only working days shall be taken into account in computing time periods.

ASSISTANCE OF GRIEVANCE PROCEDURES:-





An employee who has a grievance may at any stage seek the assistance of a fellow employee to assist such employee in invoking the grievance procedure.

A fellow employee may be called in to assist in the resolution of a grievance by either party at the appropriate stage of the grievance procedure, provided that the choice as to whether the particular employee be represented or assisted at any stage of a dispute shall not be unreasonably withheld.

RESOLUTION OF A GRIEVANCE:-

The decision as to whether a grievance has been resolved at any stage of the procedure rests with the aggrieved employee as does the decision to invoke a subsequent stage of the grievance procedure. If the grievance is resolved, it will be acknowledged in writing by the employee.

ADDITIONAL EVIDENCE AND INFORMATION:-

At any stage of the grievance procedure, any party may ask that additional evidence be given or crossexamined and that additional information be provided, at the discretion of the employer.

STAGE 1:-

All grievances shall be raised in writing, with the person in immediate authority over the employee.

When an employee alleges that a grievance has arisen out of the act of such employee's immediate superior, such grievance can be raised orally with:

BUSINESS UNIT LEADER, alternatively

CHIEF OPERATING OFFICER OR THE LEGAL ADVISOR IF THE GRIEVANCE RELATES TO THE PARTIES NOTED IN THE PROCESS.

STAGE 2:-

If the grievance is not resolved during the first day, it will be signed by the employee and the relevant person in authority.

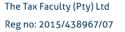
STAGE 3:-**UNRESOLVED GRIEVANCE**

If the grievance is not resolved within 3 (THREE) working days, it shall be referred to the managing director

FURTHER REMEDIES:-

In the event that no mutually acceptable resolution of the grievance is reached within one week of it 8.1 being raised then either party shall be entitled to take appropriate action against the other.

Notwithstanding the fact that procedures prescribed herein may not have been exhausted, either party may take steps to secure relief or promote its interests through the court or other legal dispute resolving procedure if a delay in the initiating of such proceedings could prejudice such party's rights.



T 012 941 0414 E registrations@taxfaculty.co.za



8.3 Employees cannot expect to have grievances resolved if the employee does not bring the matter to the attention of management. Employees are required to bring grievances to management's attention, and not to leave such matters unresolved. Employees are reminded that to remain silent and then tender a resignation is not the correct method of resolving a grievance.

RECORDINGS AND MINUTES:-

Minutes or any kind of electronic recording shall be kept of all grievance procedures and proceedings.

SALARY REVIEWS

Management reviews the salary structure of its employees annually, with the resultant level of salary increases being a function of the individual's performance and contribution to the Company's results.

The employee's performance is measured both quantitatively and qualitatively using the Company's performance appraisal process. Consideration is also given to the employee's demonstrated capacity to accept increased responsibility through application and self-development. It naturally follows that the higher an employee's overall performance rating, the higher the level of salary increase.

NOTE: Employees currently serving probation at the salary review time or employees who are under a final written warning for misconduct or incapacity (poor performance) during this review period will NOT be awarded an increase

BONUSES

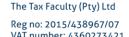
Management may, at its sole discretion and based on the Company's overall performance, award a bonus to employees.

In determining the level of bonus awarded to individual staff members, each employee's overall performance will be considered.

NOTE: Employees currently on probation or serving a final written warning for misconduct or incapacity (poor performance) will NOT be awarded a bonus

CONFIDENTIALITY

The Company expressly reserves its rights to take such action as may be required to protect itself and its rights against unfair competition or financial jeopardy through an employee breaching the confidentiality of the Company's intellectual property. This confidential property would include but not be limited to marketing plans and strategies, schedules, pricing structures, customer records, manuals, books, advertising material, etc.





The prohibition of disclosure on the company's intellectual property may be extended to employees who have left the Company's employment and where there is sufficient evidence to justify the Company seeking legal recourse to defend its protectable interests.

CONFLICT OF INTEREST

The company will invoke appropriate disciplinary action where an employee has become involved in a conflict

During employment with the company, employees are expressly forbidden to assume any other remunerated employment or association with another employer or commercial organisation.

Prior to accepting employment or during the course of employment with the company, employees are to advise the Company of the following circumstances:

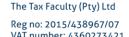
the employee or a direct relative is or has been invited to become a director, office-bearer, shareholder or consultant of another organisation for financial reward.

If, in the opinion of Management, this association could materially prejudice the Company's business or in any way be prejudicial to the company, or be considered a conflict of interest to either party (employer or employee) the Company would be entitled to terminate the contract of employment through invoking the disciplinary policy.

No employee are allowed to seek employment, nor accept employment from the Company's customers

RESTRAINT OF TRADE

- 1. For the purpose of this Agreement, no employee shall:
- acquire knowledge of the trade secrets and/or trademarks and/or patents and/or secret processes 1.1 and/or designs and/or technical information and/or know-how of the Company relating to the activities of the Company;
- become acquainted with existing Company users for 6 months; 1.2
- 1.3 become familiar with the needs and requirements of the customers of the Company specifically relating to the company's products;
- 1.4 build up a relationship between yourself and the company's existing users of the Company which enabled you to influence those customers and which will enable you to influence those customers in future;
- 1.5 become intimately acquainted with the pricing lists, pricing policies and pricing strategies in relation to the Company's products; and





- 1.6 become a key person in respect of the Company's efforts to maintain and/or increase its market share in the area that was serviced by you in your capacity as Sales Executive;
 - (all of which are collectively referred to as the "trade secrets").
- 2. In your contract of employment which incorporated the Standard Conditions of Employment it is recorded that by virtue of your employment with the Company you would become acquainted with the trade secrets of the Company.
- 3. In terms of your contract of employment and the Confidentiality Agreement signed by you, you agree that in order to protect the proprietary interests of the Company in its trade secrets you shall:
- not, during or after the termination of your contract of employment, either directly or indirectly, use 3.1 or divulge or disclose to anyone any of the Company's trade secrets and/or confidential information.

SMOKING POLICY

Management considers smoking to be a habit with harmful effects on the health of both smokers and nonsmokers.

Smoking in the offices during office hours or any period during which overtime work is being undertaken is STRICTLY prohibited. Employees who do smoke may do so outside the Company buildings and in the designated smoking areas ONLY during their morning tea time and the afternoon tea time as well as during the lunch break which the employee may take.

Any breach of this policy will be addressed through the Company's disciplinary procedure.

DRESSCODE AND CORPORATE BEHAVIOUR

Management requires all employees to dress in a manner that reflects the professional standards the Company strives to present to its members, visitors and stakeholders. All sales and administrative staff will dress formally, with men wearing work pants, and a collared work shirt, tucked in at all times, and ladies in formal corporate wear. Cargo pants and jeans are not specified as corporate wear. Ladies may not wear rubber slops as part of corporate wear. Smart sandals or smart slops may be worn. Please note that no jeans of any kind are to be worn by either men or ladies unless on a specified casual day. No strange hair cuts or strange hair colours that do not portray a professional company image.

Fridays are deemed to be casual day. On casual day men are entitled to wear jeans or chinos with a golf shirt or a neat T - Shirt. Ladies may wear jeans and an appropriate top. Ladies may not wear attire that does not portray a professional image i.e. spaghetti tops or low cut tops etc. Furthermore although it is a casual day employees need to realize that a professional image needs to be maintained. Accordingly no slops, hats, shorts or offensive clothing may be worn at any time.



T 012 941 0414 Reg no: 2015/438967/07 E registrations@taxfaculty.co.za



The nature of our business requires that we entertain members in an appropriate manner. Accordingly, employees are expected to behave in a manner that reflects the standards we wish to portray in the workplace.

Unseemly or excessive behaviour will result in disciplinary action being taken.

NON-DISCRIMINATION

The company will conduct its business in a non-discriminatory way with respect to the race, gender, sex, pregnancy, marital status, family responsibility, ethnic or social origin, colour, sexual orientation, age, disability, religion, HIV status, conscience, belief, political opinions, culture, language and birth of all existing staff members and job applicants.

The Company's recruitment policy as well as its policy on internal promotions is formed within the principles of non-discriminatory practices. Nevertheless, there are and will continue to be situations where the company will exercise its right to differentiate its candidate attributes in respect of distinguishing features or requirements of a particular job function.

OFFICE POLITICS

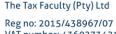
Workplace politics, (office politics or organizational politics) is the use of power within an organization for the pursuit of agendas and self-interest without regard to their effect on the organization's efforts to achieve its goals. Some of the personal advantages may include access to tangible assets, or intangible benefits such as status or pseudo-authority that influences the behavior of others.

Both individuals and groups may engage in office politics which can be highly destructive, as people focus on personal gains at the expense of the organization. "Self-serving political actions can negatively influence our social groupings, cooperation, information sharing, and many other organizational functions." Thus, it is vital to pay attention to organizational politics and create the right political landscape. "Politics is the lubricant that oils your organization's internal gears." Office politics has also been described as "simply how power gets worked out on a practical, day-to-day basis."

COMMUNICATION SYSTEM

The Company's communications and information technology systems (telephone, fax, photocopiers, computers, internet, printers, e-mail, etc.) are to be used primarily in the pursuance of the Company's business.

Excessive use of the Company's communications system for private purposes or for the receipt, transmission, storage or reproduction of unwanted material of a pornographic or non business-related nature will be handled through the disciplinary procedure and could lead to summary dismissal. The Company's telephone management system would also be used as evidence of the excessive use of Company telephones for private phone calls.



T 012 941 0414 Reg no: 2015/438967/07 E registrations@taxfaculty.co.za VAT number: 4360273421 W www.taxfaculty.co.za



Certain employees may receive the use of a company cell phone. It is hereby stated that these phones can only be used in strict accordance with the budget allocated by the company for the monthly use of the phone. If an employee exceeds the monthly budget or in any way abuses the benefit, such amounts will be deducted from the employee's remuneration in the following month.

Excessive use of company phones and internet facilities shall also result in such excess being deducted from the monthly remuneration of the employee.

To ensure optimal utilization of telephone, electronic mail and internet facilities, certain measures need to be taken:

The company retains the right at any time, to inspect all business and non-business mailboxes and to monitor, intercept, read or otherwise access emails, should it suspect that the mailbox is being used for any purposes, content or in any manner that may be:

Illegal

Contrary to the company's business interests, policies, procedures and rules

Discriminatory or otherwise offensive

Damaging to other persons (natural or legal) inside or outside the company

Related directly or indirectly to any of the above items

The Company also reserves the right to access all archived e mails on an ongoing basis for the above stated purposes and for reorganizing and cleaning out the archive, in order to free up space.

Should an employee's privacy allegedly be compromised in any manner or for any reason, the company will not be liable in any way.

Employees, trade union representatives/officials and other people are prohibited from using company computers, email, internet, telephone, fax, and other communications/electronic facilities unless:

The user refrains from making potentially offensive, libelous or otherwise damaging statements via these facilities and

The company is not made potentially liable for any payment, service, product or other obligation that has not been duly authorized, and

The user spends only as much time on the system as is necessary and does not unnecessarily incur telecommunication costs, and

No offensive, illegal or otherwise potentially damaging material is received, accessed or downloaded, and

Viruses are not brought into the system and



The Tax Faculty (Pty) Ltd

T 012 941 0414

Reg no: 2015/438967/07 E registrations@taxfaculty.co.za W www.taxfaculty.co.za W www.taxfaculty.co.za

All company policies and rules are adhered to by the user.