

LEAVE POLICY

1 General

- 1.1 All IQers are entitled to take leave.
- 1.2 Proper arrangements between the direct line manager and an IQer requesting leave, must be structured in such a way that operational requirements are not affected. If an IQer is staffed on a project, the primary authorisation for leave must come from the project manager and the secondary authorisation from the LOB Lead and Head of Area.
- 1.3 IQers may not take annual leave during their notice period and may not give notice of resignation whilst on annual, parental, or maternity leave.
- 1.4 An IQer's leave may be cancelled or postponed based on the IQbusiness operational requirements. The IQer will be given reasonable notice from their direct line manager.
- 1.5 IQbusiness reserves the right to recall an IQer from leave based on operational requirements. Such a recall shall be discussed between the parties and shall be approved by the Head of Area or LOB Lead concerned. If an IQer is recalled from leave, the IQer will be credited with the unused portion of their leave. Reasonable expenses incurred as a result of the recall will be refunded to the IQer i.e. cancellation of accommodation, additional travel, etc.
- 1.6 IQers shall not undertake employment, paid or otherwise, during any period of leave provided.
- 1.7 IQers will not be allowed to request leave for more than thirty (30) working days during any leave cycle unless approved in writing by the Head of Area or LOB Lead concerned
- 1.8 IQers are not permitted to have a leave balance greater than negative five (-5) days. By exception IQers may be permitted to extend their leave to negative ten (-10) days. All IQers must obtain approval from their respective Head of Area and LOB Lead for all negative leave request.
- 1.9 Leave will accrue to an IQer during any period of employment by IQbusiness, with the exception of unpaid leave, regardless of the reason for the leave.
- 1.10 For purposes of clarity, it is specifically recorded that Annual leave continues to accrue during periods of maternity leave and parental leave.

2 Application for and authorisation of leave

- 2.1 Where possible, in the event of an IQer requiring leave, the IQer should discuss such a request with their direct line manager before submission on Employee Self Service (ESS) platform.
- 2.2 An IQer must complete and submit their leave application on ESS
- 2.3 Where possible, an IQer may submit the annual leave application no less the thirty (30) days before the intended leave is taken.
- 2.4 Planned leave must be captured and submitted on timesheets before an IQer proceeds to go on leave.
- 2.5 Should an IQer take unapproved leave or not follow procedure, it will be a transgression of the Leave Policy and normal disciplinary measures will be taken.
- 2.6 Should a public holiday fall within an IQer's period of continuous leave (e.g. annual, sick and unpaid leave), the public holiday will not be considered to be a day's leave.

3 Annual leave

- 3.1 IQers are eligible to accumulate annual leave as per the following (see further details in section 13):

Please note: the below annual leave allocations are effective from 01 November 2019. Annual leave allocation for IQers employed before this date remain unchanged.

Elementary, Associate, Senior Associate Principal, Senior Principal	17 days per annum
Manager	22 days per annum
Senior Manager	23 days per annum
Associate Partner	24 days per annum
Partner	25 days per annum
Fixed term Contractors - monthly	1 day for every 17 days worked
Fixed term Hourly Contractors	1 hour for every 17 hours worked

- 3.2 Of the total annual leave allowance above for permanent IQers, 2 leave days are provided by IQbusiness to permanent IQers as Complimentary Leave (see Section 5 Below). These must be taken over the December office close period.
- 3.3 Every effort will be made to ensure annual leave can be taken as requested by IQers. However, leave will be granted only by agreement between an IQer and IQbusiness.
- 3.4 In cases of promotion, increased leave entitlements will not be backdated to the beginning of an IQer's current leave cycle. The leave allocation will be prorated for the remaining period of the leave cycle, effective from the date of promotion.

4 Accumulative leave

- 4.1 As per the legislation IQers must take their full accumulative leave entitlement within six (6) months of the end of the leave cycle during which it accrued.
- 4.2 IQers may carry their annual leave days from one cycle to the next. They must take their annual leave days within the first six (6) months of the new annual cycle.
- 4.3 Should an IQer fail to take their leave, within the first (6) months of the new annual leave cycle, it will be forfeited. There will be no financial reimbursement for any lapsed leave days.
- 4.4 Accumulative leave may be taken, subject to operational requirements and direct line manager agreement.

5 Complimentary leave

- 5.1 Due to operational reasons, IQbusiness will close every year during the month of December. All IQers are required to take compulsory leave during this period. IQbusiness has allocated two (2) additional Complimentary Leave days to permanent IQers for this period. IQers required to work during the office closure period will receive credit for the Complimentary Leave to be taken at a later time.

6 Unpaid leave

- 6.1 No IQer shall be entitled to unpaid leave.
- 6.2 IQbusiness may grant an IQer unpaid leave under exceptional circumstances.
- 6.3 Unpaid leave will not be granted if an IQer has leave due to him or her.

- 6.4 IQers will not receive their remuneration (as defined) during periods of unpaid leave. However, they will continue to pay in full for all applicable Pension Fund and Medical Aid contributions, for the duration of unpaid leave.

7 Sick leave

- 7.1 IQers are entitled to thirty (30) days sick leave for every 3 years of continuous employment (referred to as a sick leave cycle).
- 7.2 The three-year cycle starts on the day employment commenced or on completion of the previous sick leave cycle.
- 7.3 In the first six (6) months, one (1) day's sick leave is allowed for every twenty-six (26) days worked.
- 7.4 After six (6) months IQers are entitled to full sick leave.
- 7.5 If the IQer is or will be absent from work due to illness, they must contact their direct manager before 10:00 in the morning. Should their direct manager not be available, then they must contact their Practice Operations or Human Capital team.
- 7.6 Only in the event of an IQer being so ill that they are unable to communicate with IQbusiness themselves, will it be appropriate for a relative to contact IQbusiness.
- 7.7 A medical certificate signed by a medical practitioner indicating the reason for the IQer's absence must be submitted when applying for sick leave on ESS.
- 7.8 A medical certificate is required in the following instances where an IQer is absent for:
- more than two (2) consecutive workdays;
 - more than two (2) occasions during any eight (8) week period;
 - on a Monday or a Friday;
 - on a day preceding or following a Public Holiday;
 - the day they are due back from annual leave.
- 7.9 Where a medical certificate is not provided in the instances mentioned above, the leave will be taken as annual leave, or unpaid leave where no annual leave is available.
- 7.10 IQbusiness will not be required to pay an IQer who is absent for more than two (2) consecutive days or on more than two (2) occasions during an eight (8) week period, unless the IQer produces a medical certificate after being requested to do so.

7.11 Where a pattern of absence due to illness is evident, IQbusiness may request a doctor's certificate for each day of absence due to illness.

ADDITIONAL SPECIAL SICK LEAVE (COVID-19)

- As per clause 7 above, IQers are entitled to thirty (30) sick leave days for every 3 years of continuous employment (referred to as a sick leave cycle)
- Application for Special Sick Leave may be made in 2 distinct instances:
 - In an instance where the IQer has exhausted the prescribed thirty-day sick leave allocation for any reason whatsoever and requires additional sick leave as a result of a COVID-19/Other related diagnosis.
 - In an instance where the IQer has exhausted the prescribed thirty-day sick leave allocation as a result of a COVID-19/Other related diagnosis and requires additional Special Sick Leave for any other reason whatsoever.
 - In absolutely exceptional cases only where IQers have exhausted their prescribed thirty-day sick leave cycle and may require additional leave for hospitalisation, surgical procedures and operations, the IQer may submit an application for Special Sick Leave. Such application must be accompanied by a medical certificate signed by a medical practitioner and a motivation from the Business Group Managing Partner/Head of Area. This application will be reviewed by the HC Lead and CFO for approval. Such application must be made 2 weeks in advance of the required leave where practicable to allow sufficient time for review and approval.
- The IQer will apply for such Special Sick Leave and such application must be accompanied by a medical certificate signed by a medical practitioner and motivation from the LOB Lead
- In the event of an IQer being so ill that they are unable to communicate with IQbusiness themselves, will it be appropriate for a relative to contact IQbusiness with the required medical certificate as above, alternatively, they may make such application within 30 days of returning to work.
- This application will be reviewed by the HC Lead and CFO for approval.
- The IQer, or relative in the case where an IQer is too ill/hospitalised and unable to communicate with IQBusiness themselves must keep the respective IQBusiness manager/Head of Area updated on their progress/recovery.

8 Family responsibility leave

- 8.1 This applies to all IQers who have more than four (4) months service and who work at least four (4) days a week.
- 8.2 All permanent IQers will be paid up to a maximum of three (3) working days per annum family responsibility leave if they are absent from work under the following conditions:
- when the IQer attends to their sick child
 - in the event of the death of the IQer's spouse or life partner
 - in the event of death of the IQer's parent(s), adoptive parent(s), grandparent(s), child or children, adopted child or adopted children, grandchild or grand children or sibling(s).
- 8.3 Unused family responsibility leave entitlement will lapse at the end of the year.

9 Sabbatical Leave

- 9.1. Sabbatical leave is **not** an entitlement and is at the **sole discretion** of IQbusiness, every case will be considered on the merits thereof.
- 9.2. All **permanent IQers** are eligible for consideration.
- 9.3. The IQer must have **3,5+ years'** service
- 9.4. The IQer must maintain **sustained high performance** in order to be considered, based on previous calibrated performance ratings - ratings of **3,5 and more**.
- 9.5. In addition to point 5 above, key performance measures, such as but not limited to, billability, utilisation and customer feedback (survey) must be maintained at the appropriate performance level by the IQer.
- 9.6. Due consideration for the **operational and financial requirements** of IQbusiness – sabbatical leave will only be considered and approved where the direct operations of IQbusiness are not impeded and where affordability has been taken into account
- 9.7. Considered under the following conditions where an IQer may wish to pursue (not an exhaustive list):
- Volunteer work (e.g. environmental organisation) – not paid for such work

- Personal projects such as travelling, short-term personal development study not necessarily aligned to IQbusiness imperative
- Rest recommended/related to stress management / overcoming immediate family bereavement (accompanied by specialist letter recommending time off) – in this case, the IQer will be required to enlist on the Employee Wellness Programme with the IQbusiness service provider (Careways)
- The IQer will not engage in any paid work / moonlighting during the sabbatical leave period

9.8. **Reciprocal service obligation** – IQer is required to remain in service for the equivalent period of the sabbatical leave once they have returned to work from sabbatical leave. Where the IQer resigns and/or is terminated due to misconduct, s/he would be liable to pay back the full cost of the sabbatical leave (pro-rata basis).

9.9. Where IQbusiness may have initiated a section 189 process due to operational and financial conditions, the IQer on sabbatical leave may also be impacted and affected as any other IQer in service, the IQer on sabbatical leave is deemed to also be in service.

9.10. Notwithstanding point 9.9 above, the IQer will be placed in the same and/or similar role on return (not necessarily at same level) based on the operational requirements of IQbusiness and suitable vacant positions at the time.

9.11. Where applicable, the IQer may consider taking their accumulated annual leave as well as other applicable leave, such as Purpose Leave, Extra Time Leave due to them at the time as per the applicable policies (Extra Time Incentive and Leave Policies).

9.12. The IQer will be compensated per the table below:

<i>Between 1 to 3 months sabbatical leave period</i>	<i>Fully Paid</i>	<i>Annual, Sick Leave accumulation continues as normal</i>
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<i>More than 3 months and up to 12 months</i>	<i>Pay sufficient amount to cover medical and group life contributions (both employer/employee amounts)</i>	<i>Annual, Sick Leave accumulation continue as normal</i>
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9.13. The terms and conditions of the sabbatical leave will be confirmed in writing to the IQer once approval is obtained, as per the guidelines provided herein. The IQer and LOB Lead will sign such letter **before** the IQer embarks on leave.

10 Study leave

10.1 Study leave is granted only when the studies undertaken are in line with IQbusiness requirements.

10.2 IQers will be entitled to two (2) working days paid study leave per subject, up to a maximum of ten (10) working days study leave per annum.

10.3 IQers shall be entitled to study leave as follows:

- one (1) day study leave for preparation immediately prior to the writing of the exam.
- one (1) day study leave for the day on which the IQer writes the exam.

10.4 Prior to taking study leave, an IQer will be required to submit an examination roster indicating the date(s) upon which the exam(s) will be written. This is to be attached to a formal, authorised study request on ESS.

10.5 The granting of an additional five (5) days study leave for post graduate qualifications may be requested. This includes exams as well as study blocks that may be required.

11 Long service awards /Purpose leave

IQbusiness recognises and celebrates career progression and loyalty on the anniversary of each IQer's joining date. After three (3) years and then at five (5), seven (7) and ten (10) year anniversaries, special recognition is provided and every 5 years thereafter. This special recognition builds after five (5) years with the award of five (5) days of Purpose Leave. This

special leave category is intended to be used by an IQer for something special or out of the ordinary. Suggestions include to explore one's personal purpose, complete a new experience, boost one's energy or recognise a new life stage.

Years of Service	Awards
Three	A value of 3 000 (R3,000) paid with your salary
Five	One (1) day added to Annual Leave allocation plus five (5) days Purpose Leave
Seven	A value of (R5,000), paid with your salary.
Ten	One (1) day added to Annual Leave allocation plus five (5) days Purpose Leave
Fifteen (and so on)	One (1) day added to Annual Leave allocation plus five (5) days Purpose Leave

11.1 Years of service will be defined by the employment period of an IQer at IQbusiness. This includes service of previous employers that have been incorporated through a Section 197 process and the agreements as part of that business transaction with IQbusiness.

11.2 Long service cash awards are applicable to all permanent IQers and are subject to Tax.

11.3 Long service leave awards (Purpose Leave and added Annual Leave allocations) are applicable to all permanent Senior Principal level and above and IQers that are not eligible to earn Extra Time Leave.

11.4 The full accrual of Purpose Leave will take place on an IQer's anniversary date.

- 11.5 Purpose Leave must be taken within twelve (12) months from the date of accrual and cannot be carried over or substituted for any other leave.
- 11.6 Should an IQer resign and have Purpose Leave due to them, then such Purpose Leave falls away, i.e. it will not be paid out upon resignation nor can Purpose Leave be taken during a notice period, the principle of "use it or lose it" applies.

12 Extra Time Leave

Refer to the Extra Time Incentive Plan Policy.

13 Maternity and Parental Leave

Refer to Maternity and Parental Leave Policy

14 Leave Structure

				Leadership Leave				Lifecycle Leave		
Level	Statutory Leave	Complimentary Leave	Extra Time Leave	Manager	Senior Manager	Associate Partner	Partner	5 Year increment	Purpose Leave	Total
Notes	<ul style="list-style-type: none"> Standard Leave 	<ul style="list-style-type: none"> Leave granted to permanent IQers over the office close period each December 	<ul style="list-style-type: none"> Leave generated through the Extra Time incentive plan (Not guaranteed - refer to Extra Time policy for terms). No cap on extra time leave 					<ul style="list-style-type: none"> For Senior Principal & above 	<ul style="list-style-type: none"> Available to expand your personal purpose / consciousness - 5 days (once-off every 5 years) 	<ul style="list-style-type: none"> No cap on Extra Time leave Plus 1 day every 5 years (SP & above) Plus Purpose Leave every 5 years
Elementary	15	2								27
Associate	15	2	10							27
Senior Associate	15	2	10							27
Principal	15	2	10							27
Senior Principal	15	2	10					plus 1 every 5 years		27
Manager	15	2	0	5	0	0	0	plus 1 every 5 years	5 days (once-off every 5 years)	22
Senior Manager	15	2	0	5	1	0	0	plus 1 every 5 years	5 days (once-off every 5 years)	23
Associate Partner	15	2	0	5	1	1	0	plus 1 every 5 years	5 days (once-off every 5 years)	24
Partner	15	2	0	5	1	1	1	plus 1 every 5 years	5 days (once-off every 5 years)	25