HULAMIN

DELEGATION OF AUTHORITY POLICY

Document No: GP007

Version 1

Date: April 2019

Author	Approved	Reviewed
Company Secretary **W Fitchat**	**Audit Committee:** <u>15 October 2019</u>	
Responsible Executive **Chief Financial Officer- AP Krull**	**Board:** <u>19 March 2020</u>	

1. **Purpose**

   The purpose of this delegation of authority policy is to:

   1.1. Set out matters specifically reserved for determination by the Board and those matters delegated to management. (“the Board” shall mean the board of directors of Hulamin Limited”);

   1.2. Set out matters reserved for specific roles in the organization;

   1.3. Set out expense approval limits by job level;

   1.4. “Delegation” is defined as the final authority or power to perform an action, and it is for specific tasks, functions and duties. Delegations are designed to ensure responsibility and autonomy are devolved to the appropriate level, so that staff can be efficient and effective.

2. **Objectives**

   2.1. To ensure best practices in the administration of Hulamin Limited or any of its subsidiaries’ (hereinafter referred to as “the Company”) through a consistent group framework of approval authority and delegation thereof;

   2.2. To provide clarity of roles and responsibilities in order for administrators and others to manage their respective areas of responsibilities in an effective, efficient and transparent manner;

   2.3. To ensure that the Company complies with all reasonable requirements from external agencies, such as funders;

   2.4. To ensure all contracts undergo authorization, financial and legal review and approval prior to execution;

   2.5. To ensure that a clear and transparent framework and processes are established and maintained for the exercise of approval and contract signing authority and for the delegation thereof to persons authorized to enter into contractual commitments on behalf of the Company;

   2.6. To provide for the receiving and making of donations, grants and sponsorships to and on behalf of the Company;

   2.7. To ensure sound stewardship of all resources and assets;

   2.8. To manage the Company’s risks;

   2.9. To support effective and informed decision-making;

   2.10. To provide for consistent accountability and reporting throughout the Company.

3. **Scope**

   3.1. The requirements set out in this policy apply to all employees of the Company, (whether permanently employed or employed on contract.)

   3.2. This policy applies to the approval of all commitments, transactions and contracts on behalf of the Company, other than those specifically excluded.

   3.3. This policy should be read and applied together with the policies and procedures of the Company.

4. **Other applicable documents and policies**

   4.1. All Company policies and procedures apply. Specifically the following policies and procedures are applicable:

      4.1.1. Conflict of Interest and Gift Policy for Employees;

      4.1.2. Code of Ethics;

      4.1.3. Remuneration Policy and Guidelines;

      4.1.4. Procurement Policy and Procedures;

4.1.5. Treasury Strategy and Policy;
4.1.6. Authority limits and Authority Limit Acknowledgement;
4.1.7. Wage settlement negotiations / mandates with Union's ; (note 1)
4.1.8. Recruitment and Resourcing Policy (2010);
4.1.9. Attracting the Required Talent - Recruitment Guidelines (2008);
4.1.10. Personnel Travel Policy and Procedure;
4.1.11. Long Service Award, Retirement and Resignation Functions;
4.1.12. Charitable Giving Guidelines; (note 2)
4.1.13. Political Party Contributions Guidelines; (note 2)
4.1.14. Fraud Prevention Strategy.

Note 1: Documents not available at 16 April 2019. (Responsible Executive: MA Janneker)
Note 2: Guideline documents not available at 16 April 2019. (Responsible Executive: BA Mngadi)

5. Policy

It is the policy of the Company that:

5.1. General contractual principles and the general rules of the Company and the Authorities Framework (Annexure B), be observed and relevant requirements are adhered to;
5.2. Company resources, including the intellectual property rights of the Company are protected and appropriately utilized in accordance with all statutory and regulatory requirements of amongst others, including requirements related to the protection of intellectual property, requirements of the JSE Listings Requirements and of the SA Reserve Bank and SA Revenue Services;
5.3. This policy is applied in accordance with the relevant guidelines, rules and process made and amended from time to time.

6. Annexures:

Annexure A: General Rules and Processes for Authorisations and Delegations.
Annexure B: Authorities Framework.

7. Review of the Policy

The Audit Committee will review this Policy, as appropriate, to ensure the effectiveness of this Policy. The Audit Committee will discuss any revisions that may be required and recommend any such revisions to the Board for consideration and authorization.

8. Policy Governance

Policy Sponsor: Chairman of the Hulamin Limited Board

Date Authorised by the Board: 19 March 2020

Date approved by the Audit Committee: 15 October 2019

Version No. 1

Last Revision Date: April 2019

Responsibility for document management: Hulamin Limited Secretariat

ANNEXURE A
Rules and Process for Authorization's and Delegations

A. General Rules:

1. The delegations attached to a position apply only to the position or expenditure in the area of responsibility associated with the position.

2. Management may change delegations attached to a position on a temporary basis as a response to specific business imperatives.

3. The Authorities Framework will be revised by management when necessary. All amendments to the Authorities Framework is subject to Board approval.

4. The policy document sets out the general delegations of authority, but does not exclude specific delegations, nor the granting of powers of attorney.

5. Only written and duly authorized documents are deemed to be valid contracts.

6. Authorisation levels are delegations of authority and the recipient of a delegation may not further delegate his/her authority or grant a power of attorney to another person. If a recipient of a delegation of authority is temporarily not able to perform the delegated functions, then he/she may for such temporary period in writing designate a competent substitute to perform the delegated functions, alternatively request the next higher level employees to perform such functions.

7. A delegation of authority may at any time be retracted in writing with respect to any individual or group by any of the holders of higher levels of authority in the same / applicable management line function. If such authority is retracted, it may only be granted again by the holder of an authority equal or higher than the authority level of the individual who had retracted it.

8. Managers/staff on the same authorization and within the same function level may delegate authority to the same level of authority for singular authorisations only, in writing.

9. The recipient of a delegation of authority should at all times take account of statutory requirements that may be applicable to the Company.

10. The recipient of a delegation of authority shall at all times ensure that the relevant company policies and procedures are taken into account:
    10.1. The contract is reviewed by the Company's legal advisors.
    10.2. Tax and exchange control implications of the contract and other relevant requirements are clear or have been considered by the relevant departments of the Company.

11. All material matters reserved for decision by the Board in terms of the Authorities Framework may not be delegated to management.

12. Other powers including the setting of policies may be delegated to the Board committees, the CEO, the CFO, and management, in accordance with the Authorities Framework. Where appropriate, financial limits and contract terms may be set, as well as conditions for pre-approval or post-ratification.

13.The recipient of a delegation of authority shall ensure that his/her compliance with all company policies and procedures (including these general rules) are properly recorded and evidenced.

14.These rules apply to all contracts to which the Company is party to, irrespective of the source of funds being used to make payment by the Company under such contracts.

15.The manipulation of a contract or circumstances with the intent to circumvent these rules is not allowed.

16.The functions exercised by the Board and those delegated to management are subject to ongoing review to ensure that the division of functions remains appropriate.

16.1. Matter reserved for the Board as set out in authorities framework include inter alia:

16.1.1. Decisions about organizational strategy and policies;
16.1.2. Matters involving financial amounts above a certain limit;
16.1.3. Approval of contracts and obligations above a specified limit;
16.1.4. Succession planning for Board positions and the position of the CEO;
16.1.5. Approval of or changes to the annual budget;
16.1.6. All matters with the potential to have a material impact on the reputation of the organization.

16.2. Matters delegated to management

Other than as expressly provided in this policy, all matters not specifically reserved for the Board and necessary for the day-to-day management of the organization, and the implementation of corporate objectives, are delegated to management. Management may sub-delegate where appropriate. The organization's policies and procedures provide guidance on the execution of specific roles and responsibilities.

<u>Management shall be responsible for:</u>

16.2.1. Ensuring that the Company's day-to-day operations are carried out in accordance with all legal and regulatory requirements;
16.2.2. Ensuring that the Company's policies, practices and decisions are undertaken in a manner that is prudent, equitable and consistent with commonly accepted business practices and professional ethics;
16.2.3. Ensuring that the Company's assets are protected, adequately maintained and not placed at unnecessary risk;
16.2.4. Ensuring that board approved priorities are reflected in the allocation of resources;
16.2.5. Ensuring that budgeting is based on generally accepted accounting principles and that budgets are balanced;
16.2.6. Promoting a healthy work environment for staff that is consistent with the Company's values;
16.2.7. Representing the Company externally to the community, government, media and other stakeholders in ways that enhance the public image and credibility of the Company.

AUTHORITIES FRAMEWORK - ANNEXURE B

(Update – March 2020)

A, AUTHORITIES FRAMEWORK PRINCIPLES

1. The authorisation levels may not be exceeded.
2. Authorisation other than by the designated authority may only take place in the event of the delegation of such authority being formally approved by the designated authority.
3. Where required by statute, recommendations of the board will be subject to approval at a shareholders meeting.
4. Transactions, which are subject to specific policy guidelines, must be approved in accordance with those policies/instructions/tender rules as well as in terms of the authorisation levels contained therein.
5. The approved annual capital expenditure budget is only a capital plan and specific approval is required for the acquisition of capital assets.
6. For all transactions, if an increased total amount exceeds the original approval level by more than 10%, it should be submitted to the next relevant level for approval.
7. Disciplinary action will be taken against individuals who exceed their authorization levels.
8. Where there is a conflict between any term of the authorities framework and a Board decision, the Board decision shall prevail.
9. This authorities framework is not exhaustive and all officers, executives and directors of Hulamin should be mindful of the need to bring issues potentially detrimental to shareowners' value or the company's reputation to the timeous attention of the board for consideration and approval.

B. SEQUENCE AND EVENTS LEADING TO AUTHORISATION

Notwithstanding the order in which personnel are noted in the Authorities Framework, the sequence of events leading to authorisation are:

1. Recommend
2. Approve
3. Authorise

C. DEFINITIONS/LEGEND

AT - Authorise – formal sanction AT (1) = final; AT(2) = initial

AP - Approve – agree as valid for authorisation AP (1) = Final; AP (2) = initial

R - Recommend – initiate with justification R(1) = final verified, R(2)- initial

I - Informed – be advised

* - For Item 1, including sign offs from Decision–Support, Finance, SHE, Technology and Information Management Committee, as appropriate

** - For Item 1, or Strategic Project Steerco, as appropriate

The Companies Act prescribes that the audit committee has the duty of the nomination of the auditor of the company for appointment by the shareholders, and the determination of the fees and terms of engagement of the auditor. The appointment of the proposed auditor is only valid if the audit committee is satisfied that the auditor is independent of the company. For good order, the decision of the audit committee in relation to these matters will always take into account the view of the board.

^ The approved annul capital expenditure budget is only a capital plan and specific approval is required for the acquisition of capital assets.

B. LIMITS OF AUTHORITY

LEGEND: AT - Authorise AP - Approve R - Recommend I - Informed	SHAREHOLDERS	HULAMIN BOARD	AUDIT COMMITTEE	REMCO COMMITTEE	SOCIAL, ETHICS AND SUSTAINABILITY COMMITTEE	RISK COMMITTEE	EXECUTIVE COMMITTEE	BUSINESS UNIT EXCO	FUNCTIONAL COMMITTEE	FUNCTIONAL SUB-COMMITTEE/ CAPEX REVIEW COMMITTEE*	AREA MANAGEMENT	HULAMIN CEO	EXCO MEMBER
1. ASSETS & ACQUISITIONS, CAPITAL, PROJECTS & DISPOSALS													
Annual capital expenditure budget^		AT(1)	AT(2)				AP(1)	AP(2)	R(1)	R(2)	R(2)		
Cost of acquisition or capital project / item^													
> R100 million		AT(1)	AT (2)				AP(1)	AP(2)	R(1)	R(2)	R(2)		
< R100 million:													
- All Strategic capex/investments		I	I				AT	AP(1)	AP(2)**	R(1)	R(2)		
- Stay in business and improvement capex:													
• Capex items included in approved budget with no overspend							I	AT	AP	R(1)	R(2)		
• Capex items <R2m not included in approved budget or overspend versus budget within R1m							I	AT	AP	R(1)	R(2)		
• Capex items >R2m not included in approved budget or overspend versus budget in excess of R1m							AT	AP(1)	AP(2)	R(1)	R(2)		
Items <R500 000 (RP only)							I	I	AT	AP	R		
Disposal or closure / relocation (NBV):													
>R100 million or < R100 million but strategic / reputational considerations		AT(1)	AT (2)				AP (1)	AP(2)	R(1)	R(2)	R(2)		
<R100 million (no strategic / reputational considerations):		I	I				AT	AP(1)	AP(2)	R(1)	R(2)		
Items< R500 000 (RP only)							I	I	AT	AP	R		
Items <R35 000 (RP only)									I	I	AT		
Impairment Adjustments													
>R30 million		AT(1)	AT(2)				AP(1)	AP(2)	R(1)	R(2)			
< R30 million -> R10 million		I	I				AT	AP	R(1)	R(2)			
<R10 million		I	I				I	AT	AP	R			
Post implementation review report within 12 months after completion of the capital investment													
>R100 million		AT(1)	AT(2)				AP(1)	AP(2)	R(1)*	R(2)	R(2)		
> R100 million -> R50 million		I	I				AT	AP(1)	AP(2)*		R		
2. AUDITORS													
Appointment, Removal or Replacement- Independent Auditors	AT	AP#	R#										
Appointment, Removal or Replacement – internal auditors			AT				AP						
Hulamin audit fees and audit plans			AT										
3. BAD DEBTS & OTHER ASSET WRITE-OFFS													
> R30 million		AT (1)	AT(2)				AP	R					
< R30 million - > R10 million			I				AT	AP					R
< R10 million							I	AT					AP
4. COMMITMENTS & EXPENDITURE													
4.1 **Commitments and Contracts including Outsource contracts**													
Purchase and outsource contracts (including scrap metal) with an aggregate value greater than R200m		AT(1)			AT(2)		AP	R					
Sales contracts >R500 million		AT(1)				AT(2)	AP	R					
Sales Contracts with a term greater than five years and with an aggregate value > R50M		AT(1)				AT(2)	AP	R					

Date approved by Audit Committee – ____15 October 2019 and Board – _______19 March 2020______________________
Y:\secretarial\PROCEDURES\Standard Procedures Manual\D\Delegation of Authority Policy\AUTHORITIES FRAMEWORK - Approved by Audit 15 October 2019 and Board March 2020.doc

LEGEND: AT - Authorise AP - Approve R - Recommend I - Informed	SHAREHOLDERS	HULAMIN BOARD	AUDIT COMMITTEE	REMCO COMMITTEE	SOCIAL, ETHICS AND SUSTAINABILITY COMMITTEE	RISK COMMITTEE	EXECUTIVE COMMITTEE	BUSINESS UNIT EXCO	FUNCTIONAL COMMITTEE	FUNCTIONAL SUB-COMMITTEE/ CAPEX REVIEW COMMITTEE*	AREA MANAGEMENT	HULAMIN CEO	EXCO MEMBER
Sales contracts with a term less than 5 years and with an aggregate value < R500m.						I	AT	AP					
Purchase and outsource contracts (including scrap metal) >R100 million per annum and longer than five years		AT(1)			AT(2)		AP	R					
Purchase and outsource contracts Longer than 5 years and with an aggregate value greater than R10 million and less than R100 million.							AT	AP					R
The above periods relate to the duration of the commitment, provided that the commitment is not entered into more than 2 months prior to the start of that duration.													
4.2 **Expenditure in the normal course of Business** As per Company authority levels/frameworks and within duly approved budgets and forecasts							AT	AP					R
4.3 **Unbudgeted expenditure clearly outside the normal course of business**													
> R25 million		I			AT(1)		AT(2)	AP					R
< R25 million - > R10 million					I		AT	AP					R
4.4 **New Products and Product Guarantees/Warranties**													
The addition of new products to the active product menu								AT					AP
Approval of issue of product guarantees – > R2m.							AT	AP					
Approval of granting product warranties – > R2m.							AT	AP					
5. FINANCIAL REPORTING AND BUSINESS PLANNING													
Approval of Annual Financial Statements, including:		AT	AP				R						
- Accounting policies appropriateness													
- Prepared in according with IFRS													
- Internal Financial Control - can be relied on in preparation of													
- AFS fairly presents financial position													
- Going Concern assertion													
Approval of interim reports		AT	AP				R						
Dividend Declaration		AT	AP				R						
Company budgets, strategic and business plans		AT					AP					R	
Impairment Charge		AT	AP				R						
Appointment of Public Officer			AT										AP
6. GOVERNANCE													
Shareholders General Meetings													
- Approval of notice		AT	AP										
- Approval of Resolutions	AT	AP	R										
Board Meetings:													
Frequency		AT											
Board committees:													
Mandates		AT	AP	AP	AP	AP							
Composition		AT		AP									
Authorities Framework:													
Amendment to Memorandum of Incorporation	AT	AP	R										
Approval of Hulamin board authorities framework		AT	AP				R						
Internal Organisational changes:													
Hulamin -wide major changes, rationalization and		AT		AP			I					R	

LEGEND: AT - Authorise AP - Approve	R - Recommend I - Informed	**SHAREHOLDERS**	**HULAMIN BOARD**	**AUDIT COMMITTEE**	**REMCO COMMITTEE**	**SOCIAL, ETHICS AND SUSTAINABILITY COMMITTEE**	**RISK COMMITTEE**	**EXECUTIVE COMMITTEE**	**BUSINESS UNIT EXCO**	**FUNCTIONAL COMMITTEE**	**FUNCTIONAL SUB-COMMITTEE/ CAPEX REVIEW COMMITTEE***	**AREA MANAGEMENT**	**HULAMIN CEO**	**EXCO MEMBER**
reorganization														
Code of Ethics:														
Approval of Code			AT			AP		R						
Governance Policies with major strategic impact (Appendix A) for approval by relevant board committee			AT	AP	AP	AP	AP	R						
7. HUMAN RESOURCES														
Appointment:														
Members of the board			AT		AP									I
AGM election of directors – in terms of rotation rules		AT	AP		R									
Subsidiary company directors			AT(1)		AT(2)								AP	
Executive Directors and Executive Committee members			AT(1)		AT(2)								AP	
Company Secretary: Appointment, Removal or Replacement			AT		AP								R	
Staff Appointments as:														
• Directors/Members of entities outside of the Hulamin group serving the interest of Hulamin								AT					AP	R
Remuneration packages:														
Executive directors, Executive Committee Members, and Company Secretary			AT		AP								R	
Non-executive directors and all directors fees		AT	AP		R									
Annual increase for senior staff and salary increase percentage			AT		AP								R	
Share Option Schemes		AT	AP		R									
Bonus scheme			AT		AP								R	
Industrial Relations Policy						I		AT						AP
8. LITIGATION														
Instituting legal proceedings, and/or defending/ settling claims, where the estimated potential amounts involved are R15 million or greater, and/or there is serious reputational risk			AT(1)	I				AT(2)					AP	
Instituting legal proceedings, and/or defending/ settling claims, where the estimated potential amounts are less than R15 million.													AT	AP
Theft and fraud – decision to prosecute and reporting thereof				I										AT
9. SHARE CAPITAL														
Share Capital														
Recommendations to shareholders re increase/decrease or alteration		AT	AP										R	
Allotment, issue or other disposal of shares			AT										AP	R
JSE Listing Requirements			AT										AP	R
10. TREASURY														
Framework:														
Setting borrowing and hedging policy/limits			AT	AP				R(1)		R(2)				
Funding/Hedging Facilities:														
Change in prime bankers or switch in facilities			AT	AP				R(1)		R(2)				
Establishing new facilities			AT	AP				R(1)		R(2)				
Extend/increase existing facilities			AT	AP				R(1)		R(2)				
Funding facility usage:														
Term loan draw-downs			I	I				I				AP		AT
Term loan repayments												AP		AT

LEGEND: AT - Authorise AP - Approve	R - Recommend I - Informed	SHAREHOLDERS	HULAMIN BOARD	AUDIT COMMITTEE	REMCO COMMITTEE	SOCIAL, ETHICS AND SUSTAINABILITY COMMITTEE	RISK COMMITTEE	EXECUTIVE COMMITTEE	BUSINESS UNIT EXCO	FUNCTIONAL COMMITTEE	FUNCTIONAL SUB-COMMITTEE/ CAPEX REVIEW COMMITTEE*	AREA MANAGEMENT	HULAMIN CEO	EXCO MEMBER
Revolving facility draw-downs and repayments												AT		
Cash management (interest optimising) transactions												AT		
Guarantees and security:														
Granting any form of security over any group assets			AT	AP				R						
Issuing financial guarantees								AT				R		AP
Issuing letters of credit (on payments)												AT		
Bank accounts:														
Opening and closing bank accounts								AT				R		AP
Appointment/Change in account signatories								AT				R		AP
Hedging and derivative transactions:														
Hedging of foreign currency												AT		
Hedging of foreign currency denominated metal price												AT		
Hedging of interest rates								AT				R	AP	AP
11. RISK MANAGEMNET														
Risk Management Framework policy and strategy			AT				AP	R						
Risk Appetite and Tolerance			AT				AP	R						
Risk monitoring and response activities								AP					AT	R
12. FINANCIAL / INVESTOR COMMUNICATION														
Results announcement			AT(2)	AT(1)									AP	R
Results presentations			I										AT	
IR seminars/ conferences/ interviews													AT	AP
Communication with financial press													AT	AP
Approvals to trade in Hulamin Shares and routine SENS announcements – Directors' and Company Secretary**													AT	
Trading statements, updates and cautionary announcements - SENS and press releases			AT(2)	AT(1)				I					AP	R
General communication with shareholders			AT										AP	R
Convening of general meetings of shareholders			AT										R	
13. CORPORATE AFFAIRS														
Hulamin brand changes			AT					AP(1)					AP(2)	R
Normal press releases - not price sensitive								I					AT	R
Communication with trade/ mainstream press								I					AT	AP
Corporate publicity (e.g. advertising, brochures etc.)								I					AT	R
Press interviews								I					AT	AP
Web site								AT					AP	R
Crisis* communication with media			I					AP					AT	R
Reputational Risk Communication			I					AP					AT	R

* Crisis defined as multiple death accident, serious environmental incident, force majeure incident etc.

** The CEO may delegate this authority to the CFO and for trades by the CEO the approval of the board chairman is required.

Appendix A

Authorities Framework

Governance Policies with major strategic impact to be authorised by the board

R = Review, A = Approve, N = Noted

Document Reference	Policy Description	Responsible Executive	Policies approved by Board Committee for authorisation by Board		Date of last review
GP001	• Access to Professional Advice Policy for Directors	CFO	Audit – 19/02/2018	Board – 26/07/2018	Audit – 25/02/2019 - R
	• Board Charter including Director's code of conduct	CEO	N/A	Board – 15/05/2019	
GP002	• Board Diversity Policy	CEO	Remco – 14/11/2019	Board – 05/12/2019	
GP003	• Code of Conduct for suppliers and service providers	Group Executive: Strategy and Supply Chain	TSEC – 10/10/2018	Board – 25/10/2018	SES – 26/09/2019-R
GP004	• Code of Ethics	Group Executive: Human Capital	TSEC – 18/09/2018	Board – 25/10/2018	SES – 26/09/2019-R
GP005	• Compliance Policy	CFO	Risk – 25/10/2017	Board – 26/07/2018	SES – 26/09/2019-R
GP006	• Conflict of Interest and Gifts Policy for Employees	Group Executive: Human Capital	TSEC – 13/04/2018	Board – 26/07/2018	SES – 26/09/2019-R
	• Directors Code of Conduct *(An appendix to the board charter)*	CEO		Board – 15/05/2019	
GP007	• Delegation of Authority Policy (Incorporating the authorities framework)	CFO	Audit - 15/10/2019	Board – 24/10/2019	
GP008	• Disclosure of Information Policy	CFO	Audit – 19/02/2018	Board –26/07/2018	Audit – 25/02/2019 - R
GP009	• Dispute Resolution Policy	Group Executive: Corporate Affairs	TSEC – 13/04/2018	Board – 26/07/2018	
GP010	• Employment Equity Policy	Group Executive: Human Capital	TSEC	Board	
	• Internal Audit Charter *(Part of the Terms of Reference of the Audit Committee)*	CFO	Audit – 15/10/2018		
GP011	• Policy detailing the procedures for appointments to the board	CEO	Remco – 06/02/2018	Board – Noted Feb 2018	
GP012	• Remuneration Policy	Group Executive: Human Capital	Remco – 14/11/2019	Board – 5/12/2019 Shareholders –	
GP013	• Risk Management Framework	Chief Financial Officer	Audit – 25/10/2019	Board	
GP014	• SHE Policy	Group Executive: Manufacturing	SES – 28/05/2019	Board – 21/08/2019	
GP015	• Stakeholder and Engagement Policy	Group Executive: Corporate Affairs	TSEC – 09/11/2017	Board – 06/12/2017	
GP016	• Trading in Company Shares Policy for Directors	CFO	Audit – 25/02/2019	Board – 26/07/2018	Audit–25/02/2019-R
GP017	• Whistle Blowing Policy	CFO	TSEC – Reviewed 09/11/2017	Board – 26/07/2018	SES-26/09/2019-R
GP018	• Record Retention Policy	CFO	Signed – September 2018		
GP019	• Crime Involving Dishonesty		SES		SES-26/09/2019-R
GP020	• Fraud Prevention Strategy		Audit – 15/10/2018		SES-26/09/2019-R
GP021	• Fraud Policy	CFO	TSEC – 09 November 2016		SES – 26/09/2019
SPR33	• Enterprise and Supplier Development Policy	Group Executive: Strategy and Supply Chain	TSEC – 13/04/2018	Board – 26/07/2018	
HRP0001	• Disciplinary Procedure and Code	Group Executive: Human Capital	TSEC – 18/09/2018	Board – 25/10/2018	

Document Reference	Policy Description	Responsible Executive	Policies approved by Board Committee for authorisation by Board		Date of last review
HRP0014	• Harassment Policy	Group Executive: Human Capital	TSEC – 28/05/2019	Board – 24/10/2019	
	• Governance of TI Policy	CFO	Audit – 19/08/2019	Board – 21/08/2019	
	• Information Security Policy	CFO	Audit – 19/08/2019	Board – 21/08/2019	
	• Acceptable Use Policy	CFO	Audit – 19/08/2019	Board – 21/08/2019	
	• Treasury Strategy and Policy	CFO	Audit – 25/02/2019	Board – 15/05/2019	
	• Taxation Strategy and Policy	CFO	Audit – 25/02/2019	Board – 15/05/2019	
	• Risk Management Policy and Strategy	CFO	Risk – 25/10/2019		