

Theme: LABOUR STANDARDS		
Number	Questions	Response
SLS-01 & SLS-02	<p>In relation to the prevention of child labour, company:</p> <p>a) Addresses the issue/states it complies with local laws in general disclosures</p> <p>b) Publishes a separate policy/principles/codes</p> <p>In relation to the prevention of forced labour, company:</p> <p>a) Addresses the issue/states it complies with local laws in general disclosures</p> <p>b) Publishes a separate policy/principles/codes</p>	<p>The company complies with the following South African labour laws which includes the prevention of child labour and forced labour:</p> <ul style="list-style-type: none"> - Basic Conditions of Employment Act ("BCEA") - Employment Equity Act ("EEA") - Labour Relations Act ("LRA") - Skills Development Act ("SDA") - Skills Development Levies Act ("SDLA") - Occupational Health and Safety Act ("OHSA") <p>As a law compliant company, we support the prevention of child labour and forced labour.</p>
SLS-03	<p>In relation to non-discrimination, company:</p> <p>a) Addresses non-discrimination/equal opportunity in general disclosures</p> <p>b) Publishes a separate policy/principles/code covering at least five of (i) race (ii) religion (iii) gender (iv) age (v) sexual orientation (vi) disabilities (vii) nationality</p>	<p>Attacq has a Employment Equity policy in place which addresses discrimination in relation to the Employment Equity Act of South Africa.</p> <p>We aim to attract, develop and retain the most capable employees from all cultures, ethnicities, races, genders, age, religion, disability, backgrounds and experiences.</p>
SLS-05	<p>Policy or statement supporting the right to freedom of association that:</p> <p>a) Refers only to compliance with local law on freedom of association</p> <p>b) Covers the respect for or support of the right to freedom of association</p>	<p>As stated in questions number SLS-01, the company complies to all local regulations and laws. The freedom of association is governed by the Constitution of South Africa. The company complies to all the Labour Laws of South Africa as well as the Constitution of South Africa.</p> <p>As a company we respect and support the right to freedom of association.</p>
SLS-06	<p>Policy or statement supporting the right to collective bargaining that:</p> <p>a) Refers only to compliance with local law on collective bargaining</p> <p>b) Covers the respect for or support of the right to collective bargaining.</p>	<p>The Labour Relations Act ("LRA") refers to collective bargaining.</p> <p>Employees are free to join collective bargaining organisations, e.g. Labour Unions, the company respects their right to do so.</p>
SLS-07	<p>Policy/principles/code addressing the elimination of excessive working hours, which:</p> <p>a) Focuses on compliance with local law on working hours/overtime</p> <p>b) Focuses on specifically reducing excessive working hours.</p>	<p>The Basic Conditions of Employment Act ("BCEA") will cover over-time to which the company adhere to.</p> <p>The working hours of the staff and the company are governed by the flexi-time policy.</p>
SLS-08	<p>Policy or statement supporting the right to a minimum or living wage, which:</p> <p>a) Focuses on compliance with minimum wage</p> <p>b) Commits to exceed minimum wage/meet living wage</p>	<p>At present we do not have a general minimum wage across all sectors in South Africa. By complying to all Labour Laws, we are also complying to minimum wage requirements.</p> <p>The company is committed to comply to any minimum wage requirements, should any be initiated by Government. Attacq is committed to adhere to the requirements and pay at least the minimum wage or more.</p>
SLS-11	<p>Policy supporting the community addressing:</p> <p>a) The employment of under-privileged groups, including those from deprived backgrounds, having poor social status and with no formal education or qualifications.</p> <p>b) Youth unemployment initiatives</p>	<p>We comply to the Employment Equity Act ("EEA"). Please also refer to our 2016 SCI Overview under www.attacq.co.za/investors for more information on jobs created by the Attacq Foundation.</p>

SLS-14	<p>Company has taken action to address labour issues, including:</p> <p>a) Prevention of child labour b) Prevention of forced labour</p> <p>c) Mechanisms to allow employee representatives to engage with company management</p> <p>d) Reduction of excessive working hours</p> <p>e) Supporting a living wage</p>	<p>As a law compliant company,</p> <p>a) we do not employ children. b) we do not force people to work for us. c) we have an employee representative ("ER") committee in place which meets frequently and which engages with the Exco on at least a quarterly basis. d) we have a flexi time policy in place and one of the values of the company refers to a work-live balance. e) our minimum salaries are above the proposed living wage of R3 500 per month.</p>
SLS-16	<p>Company has taken action to improve workforce diversity, equal opportunities, or reduce discrimination, including those based on: (a) Race, (b) Religion, (c) Gender, (d) Age, (e) Sexual orientation (f) Disabilities (g) Nationality</p>	<p>We comply to the Employment Equity Act ("EEA").</p>
SLS-21	<p>In relation to instances of labour standards non-compliance, the company:</p> <p>a) Discloses the number of incidents but not how they dealt with them</p> <p>b) Has disclosed specific action taken regarding non-compliance specifying the types of incidents</p>	<p>The company is complying to all Labour Laws. No instances of non-compliance has been brought to the attention of management.</p> <p>The company is complying to all Labour Laws. No instances of non-compliance has been brought to the attention of management.</p>
SLS-25	<p>Percentage of employees that are contractors or temporary staff.</p>	<p>As at 30 June 2016: 3.2% (2015: 0%)</p>
SLS-27	<p>For companies with operations in South Africa, evidence of addressing Board-Based Black Economic Empowerment, including:</p> <p>a) Targets in place that support B-BBEE</p> <p>b) Reporting of % Historically Disadvantaged South Africans (HDSA) in management positions</p> <p>c) Reporting of B-BBEE rating</p>	<p>a) We are a Level 4 rated company and strive to improve on our rating.</p> <p>b) the HDSA % in management positions for the 2016 financial year is 57.41% (this % is based on employees on a EE level 1 to 4 and includes all white females).</p> <p>c) Annual Report 2016, Page No 101</p>

Theme: HEALTH & SAFETY

Number	Questions	Response
SHS-1	Health and safety policy or commitment statement which: a) identifies the issues as relevant and important b) applies to contractors and other external stakeholders	All professionals and contractors needs to adhere to the Health and Safety practises. Attacq is ultimately responsible for the implementation of OSHA requirements and we demand that professionals and contractors adhere to the Health and Safety practises. The Attacq business concept is built around providing client value by delivering quality and innovative property solutions. The achievement of Health and Safety best practise at all levels of the group is a way of life for all of us and is part of our value system.
SHS-2	Company statement on programme(s) to address global health issues including: a) HIV/AIDS b) Tuberculosis c) Malaria	Attacq is aware of the health issues around a) b) and c) and should employees be directly affected, support will be provided.
SHS-4	Risk assessment carried out regarding health and safety for: a) potential new operations or projects (due diligence) b) existing operations or projects	During the development phase Attacq already complies to OSHA requirements. The internal audit division, which is outsourced to PwC, performs reviews in accordance with the internal audit plan which covers the review of the OHS process and identify any significant risk areas not appropriately addressed by the OHS guideline. The internal audit plan is approved on an annual basis by the Audit and Risk Committee, which is a sub-committee of the Board. a) The OHS Act Construction Regulations require bi-annual inspections on new buildings for the first two years by an competent OHS External Agent and thereafter annually. b) Attacq must ensure that the daily, weekly, monthly and quarterly scheduled OHS inspections are performed in accordance with the OHS Act checklist register.
SHS-5	Employee involvement in health and safety improvements, through: a) Participative initiatives such as employee health and safety committees b) Management discussions on health and safety with worker representatives or trade unions	The company complies to all Occupational Health and Safety Act ("OHSA") requirements. Attacq, as an employer, has a Health & Safety Officer as required by OHSA and ensures compliance. Attacq, as property owner, ensures that training, delegation and appointments in terms of the OHSA .
SHS-8	Performance monitoring and management of health and safety, demonstrated by: a) performance and progress against previously set targets b) performance benchmarking against industry standards	The company complies to all Occupational Health and Safety Act ("OHSA") requirements. a) there are no set targets, but full compliance of the OHSA requirements b) industry standard is the OHSA requirements
SHS-10	For health and safety data, there is: a) independent verification by a third party b) clear disclosure of the international assurance standard used and the level of assurance	As part of new developments and refurbishments, Attacq appoints an outside Health & Safety consultant on each project. They are part of the professional team and their main focus is compliance with OHSA. On an ongoing basis, Attacq complies to OHSA. Third party verification of compliance is undertaken when required.
SHS-12	Percentage of sites with OHSAS 18001 certification	All sites that are directly owned and managed comply with OHSA.
SHS-13	Number of staff trained on health and safety standards within the last year	During the 2016 financial year, Attacq trained 10 employees (from a staff compliment of 94) on the various OHS disciplines as required by OHSA.
SHS-15	Lost-time incident rate, over last 3 years	One small accident was reported which resulted in one week of lost-time for one person.

SHS-37	<p>In cases of accidents or incidents leading to injuries or fatalities, the company discloses:</p> <p>a) investigations and findings of reported incidents</p> <p>b) actions following reported incidents</p>	<p>On the 20th of July 2015, one small accident was reported and no incidents were reported. The individual was back at work one week later.</p> <p>With any accidents or incident there are processes in place to minimize risk exposure.</p>
SHS-38	Number of work-related employee fatalities, over last 3 years	Nil
SHS-39	<p>Policy or commitment statement on reducing health and safety impact through:</p> <p>a) commitment to continuous improvement</p> <p>b) time-specific, quantitative targets to reduce incidents</p>	<p>We ensure OHSa compliance, including training. Through training there is constant awareness of specific dangers and Attacq is committed to continuously improve health & safety precautions.</p>
SHS-40	Number of work-related contractor fatalities, over last 3 years	We are not aware of any fatalities.

Theme: SOCIAL SUPPLY CHAIN

Number	Questions	Response
SSC - 23	Evidence of urban regeneration projects: a) The company has a clear policy or process b) Case study examples are disclosed	<p>The Newtown precinct as a whole was an urban regeneration project and in the 2016 financial year we completed the City Lodge hotel. We did not comment on this in the 2016 Integrated Report but did so in the 2015 and 2014 reports. The development of the City Lodge in Newtown created 398 employment opportunities, 148 of which was for woman and youths. The project also provide opportunities for 33 SME's from the immediate local community.</p> <p>The Hotel added 5 828m² GLA to the Newtown Precinct adding to the already completed 72 477m² completed during 2015.</p> <p>In total the Newtown Precinct project (Consisting of Majestic, Newtown Retail, Newtown Nedbank and City Lodge Hotel Newtown) created 3 195 jobs (1732 woman and youth), and created opportunities for 88 Local businesses (58 of which are SME's) totalling R251 million (R71 million for SME's).</p>
SSC - 24	Consideration of access via public transport during design and development stages: a) In some properties b) In all properties	Consideration is always given to access via public transport during the design and development stages of our properties.
SSC - 25	Disabled persons access is assessed for all buildings: a) In some properties b) In all properties	Consideration is always given to access for disabled persons during the design and development stages of our properties.
SSC - 26	Property portfolio management policy for employees/contractors addresses: a) Social issues generally b) At least two specific issues such as health & safety, fair wages, equal opportunities	The property portfolio management policy covers various matters, including certain social matters.

Theme: CORPORATE GOVERNANCE

Number	Questions	Response
GCG06	<p>Commitment to gender diversity on the board:</p> <p>a) Statement of support</p> <p>b) Targets in place to improve gender ratio</p>	<p>The Attacq Board of Directors ("the Board") acknowledges the importance of diversity in the boardroom as a driver of board effectiveness. A gender diversity policy, applicable to the Board, is in place as a contribution to the diversity of perspective in the boardroom and Company.</p> <p>Voluntary targets for gender diversity is currently set to attain at least 20% female Board representation. The voluntary target and the actual female representation are annually reviewed by the Board.</p>
GCG49	<p>Disclosure and Nature of fees paid to the auditor</p> <p>a) Audit and non-audit fees are separately disclosed</p> <p>b) Amount of audit fees exceeds the amount of non-audit fees in the last fiscal year</p>	<p>Annual Financial Statements 2016, page 115, Audit Fees R4 414 000 (2015: R5 307 000). A breakdown between audit and non-audit services is as follows: R4 968 000 + R339 000 (2015: R4 100 500 + R313 500).</p> <p>As can be seen above, the amount paid for the audit is significantly more than the amount paid for non-audit fee services.</p>

Theme: RISK MANAGEMENT

Number	Questions	Response
GRM - 8	The company has a corporate-wide approach to non-compliance including: a) Procedures to investigate and follow up on any non-compliance identified b) Reporting the number of claims or incidents of non-compliance	Attacq has appointed PwC as the internal audit function and they report directly to the Audit and Risk Committee meeting. The internal audit function attends the quarterly Audit and Risk Committee meetings.
GRM - 10	The company commits to: a) The regular rotation of auditors / audit partner b) Tender for a new audit firm on a regular basis	a) At the end of the financial year ended 30 June 2015, the Deloitte audit partner, Zuleka Jaspers, rotated with a new Deloitte audit partner, Patrick Kleb. This appointment was approved at the AGM on 2 December 2015. This is in-line with the Companies Act 71 of 2008 of South Africa's requirements that audit partners must rotate every five years.
GRM - 12	The company: a) Reviews compliance with its Code of Conduct/Code of Ethics and identifies any non-compliance b) Periodically reviews the effectiveness of its Code of Conduct/Code of Ethics	a) The TSE Committee supports the Board in providing strategic direction and oversight of ethics in the Company b) The Company's ethics programme is reviewed annually by the Internal Audit function of the organisation.
GRM - 14	Provisions for fines and settlements specified for ESG issues in audited accounts	As per the Group Annual Financial Statements for the year ended 30 June 2016, no provisions for fines and settlements with regards to ESG matters have been made as non are required.
GRM - 20	There is a confidential or anonymous whistle-blowing or equivalent mechanism to notify breaches of company codes or policies for: a) Staff which can include contractors, joint ventures, or other parties working with the company b) Other external stakeholders and members of the public	Attacq is making use of Whistle Blowers Pty Ltd to manage and report on all potential whistle-blowing. A monthly report is generated by Whistle Blowers Pty Ltd which is circulated to the CEO, CFO and Head of Legal. The service provider is available for all stakeholders.

Theme: ANTI-CORRUPTION

Number	Questions	Response
		<p>Attacq's anti-corruption mission statement (encapsulated in the Anti-corruption policy dated 29 July 2016): At the Attacq group of companies and in alignment with international laws, we conduct business with the utmost integrity and do not condone any form of corruption including, but not limited to, we do not promise, give, offer, authorise directly or indirectly a bribe or anything of value to anyone, including service providers or any government official/employee with the goal of improperly influencing any decision to obtain or retain business or to secure any advantage to Attacq or any of its employees. Attacq's approach to anti-corruption measures are contained in an Anti-Corruption Policy, Gift Policy and Whistleblowing Policy which are reviewed on an annual basis. The last review was done during the third quarter of the 2016 calendar year</p>
GAC-1	<p>Bribery – Policy or commitment statement: a) addresses countering bribery b) specifies countering at least 2 different forms of bribery related activities</p>	<p>Please refer to the Attacq anti-corruption mission statement above. Attacq defines a bribe or bribery as anything of value given in an attempt to affect a person's actions or decisions in order or to gain or retain a business advantage, including but not limited to, cash, entertainment or other gifts or courtesies. Bribery also refers to "active bribery" which refers to a party who offers or actually pays the bribe, and "passive bribery" which refers to the recipient who receives the bribe.</p>
GAC-2	<p>Anti-corruption – Policy or commitment statement: a) addresses anti-corruption b) specifies countering relevant forms of corruption (e.g. money laundering, embezzlement, obstruction of justice, etc.)</p>	<p>Please refer to the Attacq anti-corruption mission statement above. Attacq defines corruption as dishonest or fraudulent conduct by those in power, typically involving a Bribe, Kickbacks, Embezzlement, Favouritism, Fraud, Nepotism and also includes acts on Insider Trading / Abuse of Privileged Information, which conduct also amounts to an Abuse of Power.</p>
GAC-3	<p>Board has oversight of anti-corruption policy: a) covers elements/types of corruption including bribery b) covers anti-corruption comprehensively</p>	<p>The Board takes ultimate responsibility for risk management and has delegated oversight responsibility to the Transformation, Social and Ethics Committee. The Transformation, Social and Ethics Committee ensures that an anti-corruption policy is in place and that it is adhere to. The chairperson of the Transformation, Social and Ethics Committee, whom is an Independent Non Executive directors, reports to the Board on a quarterly basis.</p>
GAC-4	<p>Due diligence of new business partners addresses corruption by: a) Covering elements/types of corruption including bribery b) Covering anti-corruption comprehensively</p>	<p>We follow a formal process in assessing the desirability and credit worthiness of all new tenants.</p>
GAC-5	<p>Confidential or anonymous whistle-blowing mechanism for staff covers: a) elements/types of corruption including bribery b) anti-corruption comprehensively</p>	<p>To protect Attacq employees' anonymity, Attacq has made an anonymous Whistleblowing Hotline available where any form of Corruption can be reported. Bribery and corruption is defined under GAC-1 and GAC-2. Staff are made aware that the Whistleblowing Policy must be read in conjunction with the Anti-corruption Policy; the latter defining and giving example of elements/types of corruption and measures taken by Attacq to combat corruption.</p>
GAC-10	<p>Procedures are in place to address corruption in operations that are assessed to be 'high risk' covering: a) Elements/types of corruption including bribery b) Anti-corruption comprehensively</p>	<p>Attacq has a anti-corruption policy in place.</p>

GAC-11	Process for intermediaries (including contractors or agents): a) Corruption risk assessment or procedures to address corruption for intermediaries b) Anti-corruption policy is communicated to intermediaries	Contractors are welcome to use the Whistle Blowing hotline.
GAC-12	Disclosure of total amount of political contributions made	No political contributions have been made to date. Should contributions be made in the future, disclosure will be made in the integrated report
GAC-13	Disclosure of number of staff disciplined or dismissed due to non-compliance with anti-corruption policy/policies	No staff member has to date been disciplined or dismissed due to non-compliance with anti-corruption policies. Disclosure of such discipline or dismissal will be made.
GAC-14	Disclosure of cost of fines, penalties or settlements in relation to corruption	Attacq has as at January 2017 not paid any fine or penalty or entered into a settlement in relation to corruption. Should the position change in the future, disclosure will be made to that effect.