

**FIRESTONE DIAMONDS LIMITED  
("COMPANY")**

**WHISTLEBLOWER POLICY**

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## 1. POLICY STATEMENT AND PURPOSE

- 1.1 This policy outlines how the Firestone Group will deal with Whistleblowing Disclosures; intends to promote the conduct of its business honestly and ethically; and will ensure compliance with its core values and commitments.
- 1.2 This enables and encourages Employees and Contractors to report alleged malpractices or misconduct, and ensures that all allegations are thoroughly investigated and appropriate action taken where necessary. Accordingly, the anonymity of a Whistleblower will be protected and the Group will safeguard any legitimate Whistleblower from any adverse employment actions (discharge, demotion, suspension, harassment, or other forms of discrimination) when making Whistleblowing Disclosures.
- 1.3 An Employee or Contractor will be safeguarded from any of the above even if an allegation, made in good faith, proves to be incorrect or unsubstantiated. Employees and Contractors who choose to participate or assist in an investigation will be protected to the extent the Group is lawfully able to do so.
- 1.4 The purpose of this policy is also to underlie the implementation of a whistleblowing facility by the Group which will:
  - (a) encourage and enable the anonymous reporting of Whistleblowing Disclosures;
  - (b) protect any Employee or Contractor who reports any Whistleblowing Disclosures;
  - (c) create a culture that encourages Employees and Contractors to report Whistleblowing Disclosures; and
  - (d) enable the Group to deal effectively with Whistleblowing Disclosures.

The Firestone Group wants to hear from any Employee or Contractor who knows something that would be a Whistleblowing Disclosure.

## 2. DEFINITIONS

Capitalised terms used in this policy have the meanings set out below:

- 2.1 “**Board**” means the Board of Directors of the Company;
- 2.2 “**Audit Committee**” means the audit committee established by the Board;
- 2.3 “**CEO**” means the Chief Executive Officer of the Company;
- 2.4 “**Chairman**” means the Chairman of the Board or Audit Committee (as the case may be);

- 2.5 “**CLO**” means the Chief Legal Officer of the Company;
- 2.6 “**Company**” means Firestone Diamonds Limited, or any subsidiary of the Company, as the context may require (collectively the “**Firestone Group**” or “**Group**”);
- 2.7 “**Contractors**” means any fixed-term or temporary consultants or contractors, and any other contractors (including the employees of such consultants or contractors), employed by any company within the Firestone Group at any time;
- 2.8 “**Employees**” means any employee of the Firestone Group or director of any company within the Firestone Group;
- 2.9 “**Whistleblower**” means any person referred to in paragraph 3; and
- “**Whistleblowing Disclosures**” means any alleged malpractice or misconduct referred to in paragraph 4.

### **3. WHO CAN MAKE A WHISTLEBLOWING DISCLOSURE?**

You are eligible to make a Whistleblowing Disclosure if you are, or have been:

- 3.1 An Employee;
- 3.2 A Contractor;
- 3.3 A supplier of goods or services to the Firestone Group (including on an unpaid basis), or an employee of such a supplier;
- 3.4 A director or officer of any company within the Firestone Group;
- 3.5 A relative or dependant of any of the above people;
- 3.6 A Liqhobong community member, or a representative of the Liqhobong community.

### **4. WHAT IS A “WHISTLEBLOWING DISCLOSURE”?**

- 4.1 A Whistleblowing Disclosure can be made by a Whistleblower who suspects that the information concerns misconduct or an improper state of affairs or circumstances in relation to the Firestone Group. This includes (but is not limited to) where the Whistleblower suspects the information indicates that any company within the Firestone Group or any of its officers, Employees or Contractors has engaged in conduct which:

- (a) is dishonest, fraudulent, or corrupt, including bribery, money laundering, or any other activity in breach of the Group’s policies

and/or procedures;

- (b) is illegal, such as theft, drug sale or use, is in connection with violence, sexual or other forms of harassment or intimidation, religious or racial discrimination, criminal damage to property, or other breaches of or offences under any applicable laws or regulatory requirements;
- (c) is unethical or in breach of the Group's policies (such as dishonestly altering company records or data, adopting questionable accounting practices, or wilfully breaching the Group's policies);
- (d) is potentially damaging to the Firestone Group, an Employee or officer of any company within the Firestone Group, a Contractor, or the public, such as unsafe work practices, environmental damage, health risks, or abuse of property or resources;
- (e) poses a significant risk to public safety or the stability of financial systems (even if it does not involve a breach of applicable law);
- (f) amounts to an abuse of authority;
- (g) may cause financial loss to the Firestone Group, damage its reputation, or otherwise be detrimental to the Group's interests generally;
- (h) involves any other kind of misconduct or an improper state of affairs or circumstances in relation to the Firestone Group or its tax affairs;
- (i) constitutes an offence under, or contravention of any legislation or regulation applicable in the jurisdiction of incorporation; and/or
- (j) represents a danger to the public.

4.2 Inappropriate conduct can include conduct that may not be a contravention of any applicable law.

4.3 Inappropriate conduct also includes causing or threatening to cause detriment to any Employee or officer of any company within the Firestone Group, or any Contractor, who has made a report or is believed or suspected to have made or be planning to make a report under this policy.

#### 4.4 **Personal work-related grievances**

A 'personal work-related grievance' is a complaint or dispute to do with your employment (or previous employment) with the Company, which has implications for you only. For example, an interpersonal conflict between you and another employee or if you are dissatisfied about a decision relating to your employment (such as about a promotion, the terms of your employment,

discipline or termination, etc.). In such an instance you are encouraged to bring the grievance to the attention of the Human Resources Department.

A 'personal work-related grievance' is also a Whistleblowing Disclosure if it has significant implications for the Group that not only relate to you but also,

- (a) concerns conduct (or alleged conduct) referred to in points 4.1 to 4.3 above; or
- (b) concerns victimisation or threatened victimisation to you.

In any such instance, you can refer to this policy.

## 5. PROCEDURES

5.1 A Whistleblower who reasonably believes that an alleged Whistleblowing Disclosure is occurring should raise the issue in writing with their relevant head of department, and such correspondence should be marked "*Strictly Confidential*".

5.2 Whilst internal disclosure is encouraged at all times if a Whistleblower is of the view that there is an issue that warrants reporting to an external body anonymously, then the Whistleblower should make use of the **Deloitte Whistleblowing Facility – Tip-Offs Anonymous helpline**, the details of which are as follows:

Web address: [www.tip-offs.com](http://www.tip-offs.com)

Email: [Firestone@tip-offs.com](mailto:Firestone@tip-offs.com)

Telephone (toll-free): 80022055 (Lesotho)  
0800 362 212 (South Africa)

5.3 A Whistleblower is not required to prove any Whistleblowing allegation, however, the Whistleblower should articulate the grounds for the concern and should provide as much of the following information as possible:

- (a) When and where the relevant events occurred (e.g. dates and times)
- (b) Details of persons involved;
- (c) Supporting information (e.g. documents, file notes, emails, and photographs); and
- (d) Reasons for the allegations.

5.4 All Whistleblowing Disclosures made:

- (a) Internally, in terms of paragraph 5.1, are reported to the CEO (if not implicated), or to the Chairman of the Audit Committee (if the CEO is implicated);
- (b) to the Tip-Offs Anonymous helpline, are reported to the CLO; and
- (c) must be reported to the CEO (or Chairman of the Audit Committee, as the case may be) and CLO within 24 hours of being received.

#### **5.5 Assessment of the disclosure**

The CEO or CLO (as the case may be) will conduct a preliminary assessment, to determine whether any disclosure requires further investigation. If you have identified yourself to the CEO or CLO, or, provided permission that your identity be disclosed to the CEO or CLO (as the case may be) they may contact you to obtain further information. If your Whistleblowing Disclosure concerns the CEO, the Chair of the Audit Committee will carry out this assessment.

#### **5.6 Investigation**

An investigation will take place if there is objective evidence to support the allegations, or, a reasonable suspicion that such evidence may be obtained through further investigation. The investigator appointed by the Company will determine whether the information in the disclosure has been established on the balance of probabilities (i.e. it is more likely than not that the alleged conduct has occurred). A formal investigation might involve third parties such as lawyers, accountants, consultants, or specialist forensic investigators. However, an initial investigation may also be undertaken by appropriate members of management appointed by the CEO or CLO (as the case may be) to do so. Relevant evidence will be collected, which may include interviewing witnesses.

- 5.7 If the Whistleblowing Disclosures are proven, the investigator will report the outcome of the investigation to the appropriate decision-maker for further action. Where appropriate, the Whistleblower will be advised of the outcome.
- 5.8 If the Whistleblowing Disclosures are not proven, but there is evidence of other inappropriate conduct, the matter might be referred to the CLO. For example, if there is evidence of a breach of an employment policy or the Anti-corruption and Bribery Policy.
- 5.9 If the Whistleblowing Disclosures are not proven, and there is no evidence of other inappropriate conduct, no further action will be taken and the Whistleblower will be advised accordingly, provided that the Whistleblowing Disclosure was not made anonymously.
- 5.10 All Whistleblowing Disclosures received, and actions taken thereon, will be reported to the Audit Committee and the Board.

## **6. PROTECTIONS**

### **6.1 Protection of identity and confidentiality**

If you have chosen to reveal your identity when making a Whistleblowing Disclosure, we may ask for your consent to disclose your identity and/or information that might lead to your identification. For example, if this would assist with an investigation. If you choose not to give consent, then the person who knows your identity is only permitted to disclose your identity:

- (a) to the relevant local authorities (as appropriate);
- (b) to a legal practitioner to obtain advice; or
- (c) in limited circumstances required by law, for example, where ordered by a Court in legal proceedings.

If reasonably necessary, information that does not reveal your identity may be disclosed to investigate your Whistleblowing Disclosure. The Group will take all reasonable steps to reduce the risk that you will be identified as a result.

### **6.2 Protection of files and records**

The Group's records created from an investigation will be retained under strict security in the course of the investigation and following the investigation by the CLO.

### **6.3 No victimisation**

'Victimisation' is what happens if a person is subjected to detriment as a result of:

- (a) making a Whistleblowing Disclosure; or
- (b) someone else's belief/suspicion that the person has made or will make a Whistleblowing Disclosure.

For example, it can include harassment or intimidation, termination of employment, injury in employment, physical violence, psychological harm, and/or damage to reputation or property.

Victimisation is strictly prohibited by the Group. You should immediately inform the CEO (or the Chairman of the Audit Committee) or the CLO if you are subjected to victimisation, or any threat of victimisation, so action can be taken.

### **6.4 Protecting Employees**

Employees mentioned in a Whistleblowing Disclosure, or to whom a disclosure relates, also need to be treated fairly. No decisions should be made about any allegation against them without proper investigation. Also, their involvement will



be kept reasonably confidential.

## **6.5 Involvement in wrongdoing**

The Company may take disciplinary action against anyone found to have:

- (a) victimised or threatened a Whistleblower;
- (b) disclosed information in breach of Whistleblower protections; or
- (c) lied or knowingly given false evidence in connection with a Whistleblowing Disclosure.

Note: If a Whistleblower has properly made a disclosure in accordance with any legislation, they are entitled to the protections under such legislation and this Policy, even if the allegations are ultimately found not to be proven.

## **7. TRAINING AND COMMUNICATION**

Training on this policy forms part of the induction process for all new Employees. All existing Employees will receive regular, relevant training on how to implement and adhere to this policy.

## **8. WHO IS RESPONSIBLE FOR THE POLICY?**

The CEO has primary and day-to-day responsibility for implementing this policy, monitoring its use and effectiveness, and dealing with any queries on its interpretation.

Management at all levels is responsible for ensuring those reporting to them are made aware of and understand this policy and are given adequate and regular training on it.

## **9. MONITORING AND REVIEW**

The Board will monitor the effectiveness and review the implementation of this policy, regularly considering its suitability, adequacy, and effectiveness. Any improvements identified will be made as soon as possible. Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective in promoting Whistleblowing Disclosures and protecting Whistleblowers.

**Adopted at the board meeting of the Company on 30 May 2023**