
		POLICIES AND PROCEDURES MANUAL				
Section	1	Corporate				
Policy	1.4	Anti-Corruption and Economic Crime Policy				
Revision Date	1 March 2023					
Ref to Standards, Acts, etc.	SA Prevention and Combatting of Corrupt Activities Act					
	SA Prevention of Organised Crime Act					
	SA Financial Intelligence Centre Act					
	UN Global Compact					
	King IV					
	SA Companies Act					
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Revision	Date	Amendment details			Author	
1	1 March 2021	1 st Revision			Dave Arnold	
2	1 March 2023	2 nd Revision – no changes			Dave Arnold	

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1. INTRODUCTION

AutoX prohibits corruption and other economic crime in any form whether direct or indirect and is committed to the prevention of corruption and economic crime through the implementation of the Anti-Corruption and Economic Crime Policy (“this Policy”).

AutoX has developed this Policy in order to facilitate the observance of all anti-bribery, anti-corruption and anti-money laundering laws, regulations, and/or policies of South Africa, including the South African Prevention and Combating of Corrupt Activities Act, 2004 (as amended); the South African Prevention of Organised Crime Act, 1998 (as amended); the South African Financial Intelligence Centre Act, 2001 (as amended); the United Nations Global Compact; as well as all other jurisdictions where AutoX conducts business (“International anti-bribery laws”).

2. APPLICATION

This Policy applies to all employees throughout AutoX, as well as entities in which AutoX has a controlling interest.

Where any policy adopted by AutoX, conflicts in any way with this Anti-Corruption and Economic Crime Policy, this policy will prevail.

3. PURPOSE

The purpose of this document is to set out the policy of AutoX to manage corruption and other forms of economic crime, inclusive of control strategies for prevention and remedial action in order to limit AutoX’s exposure to corruption and other forms of economic crime and to promote the values of an ethical culture throughout AutoX.

4. MESSAGE FROM THE CHIEF EXECUTIVE

At a time where we see more and more reports of unethical and unlawful behaviour in our community, it was felt that we needed to communicate to all stakeholders of AutoX that as a company we are committed to behaving and interacting with all stakeholders in a manner that is beyond reproach.

I cannot emphasise strongly enough the importance of adhering to this Anti-Corruption and Economic Crime Policy, as one incident of unethical or unlawful behaviour can undo many years of hard work. Unfortunately, no organisation is perfect and it would be naive of us to believe that there is no unethical or unlawful behaviour occurring in our group.

Each and every one of us has a responsibility to report any unethical or unlawful behaviour of which we become aware, regardless of who is perpetrating it. In order to protect individuals, and with the agreement of AutoX audit committee, we have contracted Whistle-blowers to provide an independent ethics reporting line through which anyone in the group, or externally, can report unethical or unlawful behaviour.

This reporting line is an important tool in both monitoring and stamping out unethical and unlawful behaviour in our group and has been set up in line with current best practices in this field.

It has the full support of myself and AutoX Executive Committee and I can assure you that all reports to this facility will be treated confidentially and investigated. I trust that, as always, you will be fully supportive of these initiatives and that this will re-affirm that AutoX can be proud of the way it behaves.

G Geldenhuis - Chief Executive Officer (AutoX)

5. POLICY STATEMENT

5.1 General

AutoX is committed to the highest ethical standards and sound corporate governance principles and is proud to participate in the global initiative to combat bribery, corruption and other economic crime by developing an Anti-Corruption and Economic Crime Policy.

This Policy is aimed at providing a high-level framework to guide all employees throughout AutoX, its divisions as well as entities in which AutoX has a controlling interest, in dealing with corruption and other economic crime situations.

AutoX recognises that corruption and other forms of economic crime represent a risk to its assets, service delivery, efficiency and reputation. AutoX has adopted a zero tolerance approach towards corruption and other economic crime and will not tolerate such activities, whether internal or external to the organisation. AutoX will vigorously pursue and prosecute any parties, by all legal means available, who engage in such practices or attempt to do so.

The tone at the top of any organisation sets the moral and ethical compass for all others to follow. Exco and senior management of AutoX is committed to eradicating corruption and other economic crime and is committed to ensuring that AutoX strives to be ethical in all its dealings with the public and other interested parties. In this regard, senior management, under the guidance of the board of directors will ensure that it does not become complacent in dealing with corruption and economic crime and will ensure that this Policy is reviewed and updated regularly.

Furthermore, senior management will ensure that all persons to whom this Policy is applicable are made aware of the Policy through various initiatives of awareness, training and publication thereof.

5.2 Promoting Ethical and Lawful Conduct

5.2.1 AutoX Codes

AutoX has developed a Code of Conduct and a Code of Ethics and is continuously involved in group-wide efforts to re-emphasise the ethical values that underpin these Codes and to provide regular ethics training to its employees and directors.

5.2.2 Ethics campaigns and ethics training

AutoX in-house magazine X Factor highlights

AutoX's campaigns to roll out ethics training across the group and confirm ethical values.

5.2.3 Commitment to governance principles set out in the King 1V Report

AutoX is committed to integrity in its business dealings and for this purpose has a Social and Ethics Committee in place to monitor and promote Good Governance.

The corporate governance principles and recommendations set out in the King Report on Corporate Governance for South Africa ("King 1V") provide guidance to AutoX in its approach to governance, requiring the application of an inclusive range of corporate governance principles or reasons for deviating from such principles and taking into account the concerns and issues of a broad stakeholder environment.

5.2.4 The South African Companies Act

AutoX is committed to upholding the provisions of the Companies Act for South Africa, No 71 of 2008 ("the new Companies Act"), as amended, and is mindful of provisions relating to governance of companies, standards of director's conduct and liability of directors and prescribed officers.

5.2.5 Signatory to the UN Global Compact

AutoX is in support of the UN Global Compact, which advocates as its 10th principle that businesses should work against corruption in all its forms, including extortion and bribery" and has been active in making submissions to the UN Global compact in this regard.

5.3 Bribery and corruption

The terms bribery and corruption for purposes of this Policy have the same meaning.

AutoX prohibits all forms of corruption, and will not tolerate the persons to whom this Policy is applicable being involved in corrupt activities, whether by offering, promising, soliciting, demanding, giving or accepting bribes or behaving corruptly in the expectation of a bribe or an advantage.

Persons to whom this Policy is applicable are prohibited from soliciting, arranging or accepting bribes intended for the benefit of any AutoX business or for that person's own benefit or that of the person's family, friends, associates or acquaintances.

Persons to whom this Policy is applicable are expected to observe all International anti bribery laws.

5.4 **Fraud, theft and other forms of economic crime**

Economic crime for the purposes of this Policy includes, *inter alia*, fraud, theft, extortion, forgery, uttering a false document, embezzlement, money laundering, racketeering, bribery and corruption. AutoX prohibits all forms of economic crime, and it will not tolerate the persons to whom this Policy is applicable, being involved in such activities.

5.5 **Political contributions or donations**

AutoX and persons to whom this Policy is applicable may not make direct or indirect contributions or donations to political parties, organisations or individuals engaged in politics, as a way of obtaining advantage in business transactions.

Any political contributions or donations made by AutoX, only after approval by shareholders, will be publicly disclosed.

5.6 **Charitable contributions and sponsorships**

AutoX recognises the risk of charitable contributions and sponsorships being used as a subterfuge for corruption and other forms of economic crime and is committed to identifying inappropriate payments and to eliminating them.

AutoX is willing to disclose all its charitable contributions and sponsorships, on request.

5.7 **Facilitation payments**

Facilitation payments are small unofficial payments made to secure or expedite the performance of a routine administrative or necessary action to which the payer of the facilitation payment has a legal or other entitlement. The purpose of the facilitation payment is usually to speed along an administrative process. AutoX recognises that facilitation payments are a form of bribery and/or corruption and is committed to identifying these payments and to eliminating them.

5.8 **Gifts, hospitality and entertainment**

AutoX prohibits the offering of or receipt of gifts, hospitality or entertainment, whenever they could affect or be perceived to affect the outcome of business transactions and are not reasonable and *bona fide*. (See **Corporate Gifts and Entertainment Policy**)

5.9 **Business Relationships**

5.9.1 **Contractual relationships**

Any contractual relationship between AutoX and its business partners should be reduced to writing and signed by the parties thereto.

5.9.2 **Standard Ethical Conduct Contractual Clause**

AutoX and the persons to whom this Policy applies will endeavour to include in any contractual arrangement with other business entities in which AutoX has a significant investment or with which it has significant business relationships, such as agents, consultants, joint ventures, consortia, advisors, distributors, contractors, sub-contractors

and suppliers (“business partner”), AutoX Standard Ethical Conduct Clause (See attached Standard Ethical Conduct Clause) as well as warranties by the business partner:

- to observe this Policy alternatively to observe its own equivalent policy; and
- to abide by and uphold the required standards and principles of ethical business conduct included in the Standard Ethical Conduct Clause, for the duration of any agreement with AutoX and/or until delivery of all goods and/or services to AutoX or until completion of all works for or on behalf of AutoX

5.9.3 Right to Audit Contractual Clause

AutoX generally requires that its business partners keep proper books and records available for inspection by the internal audit division of AutoX. AutoX and the persons to whom this Policy applies will endeavour to include in any contractual arrangement with a business partner, a Right to Audit Clause (See attached Standard Right to Audit Clause), or other similar contractual requirement, for the duration of any agreement with AutoX and/or until delivery of all goods and/or services to AutoX or until completion of all works for or on behalf of AutoX.

5.9.4 Compliance with ethical standards from business partners

AutoX will endeavour to make known its anti-corruption and economic crime policy to its business partners.

AutoX should make it clear that it expects anti-corruption and economic crime standards of its business partners, equivalent to its own policy and procedures and should use its influence to encourage them to either pledge compliance with this Policy or to adopt a policy that is consistent with this Policy.

5.9.5 Procurement practices

AutoX will endeavour to conduct its procurement practices in a fair and transparent manner and to avoid dealing with contractors and suppliers or other business partners known or reasonably suspected to be paying bribes.

5.9.6 Compensation and payments to business partners

AutoX will not channel improper payments through any agents or other intermediaries.

Compensation paid to business partners should be appropriate and justified remuneration for legitimate services rendered.

5.9.7 Due diligence exercises and vetting

Business partners to AutoX may be subject to various forms of vetting, including the verification of information provided to AutoX. This will serve to limit the exposure of AutoX to inappropriate business associations.

Selective due diligence exercises will be performed, depending on the significance of the business partner to the continuity of AutoX business. The process will check on the capabilities of the business partner, the adequacy of its anti-corruption and economic crime policies and programmes and whether there are any known concerns or “red flags” or a history of past unethical behaviour. The due diligence may be carried out by AutoX or by consultants or a combination of both.

When undertaking any mergers and acquisitions (“M & A”) in particular, AutoX will carry out due diligence which may include assessing the risks related to the jurisdictions in which the target company operates, its sector and markets, the adequacy of its anti-bribery and/or corruption policy and programme and verifying that the M & A will not bring with it, legacy risks related to past unethical behaviour.

5.9.8 Monitoring of policies and performance

AutoX may from time to time monitor the policies and performance of joint ventures as well as other business partners. In the case of practices that are inconsistent with this Policy or other AutoX policies, AutoX will take appropriate action, which may include:

- Requiring correction of deficiencies in the implementation of the policy;
- Application of sanctions;
- Termination of its relationship with the business partner.

5.9.9 Right to terminate contractual arrangements

AutoX and the persons to whom this Policy applies will endeavour to include in any contractual arrangement with a business partner, the right to terminate a contract with the business partner, in the event that the business partner pays bribes or acts in a manner inconsistent with this Policy.

5.10 Employees, Senior Management and Exco

Compliance with this Policy is mandatory for all employees and directors of AutoX and forms part of AutoX's standard terms and conditions of employment. Non-compliance with this Policy will be a disciplinary offence and may result in the ultimate dismissal of an employee.

No employee will suffer demotion, penalty or other adverse consequences for refusing to pay bribes even if such refusal may result in AutoX losing business.

All employees and directors to whom this Policy applies may be subjected to pre-employment or pre-promotion screening tests which may include but not be limited to employment history checks, criminal record checks, verification of educational qualifications, reference checks, checks on facts contained in the employee's or director's CV and checks on external business interests. Persons nominated by the relevant human resources department will perform the tests.

6. POLICIES & DIRECTIVES

AutoX has designed detailed policies and procedures to provide reasonable assurance that its' Anti-corruption and Economic Crime Policy and specific objectives for countering bribery and corruption are achieved.

6.1 Corporate Compliance Policy

AutoX has developed a Corporate Compliance Policy. The Corporate Compliance Policy sets out the applicable laws and corporate guidelines to ensure lawful, responsible and ethical conduct of AutoX's businesses.

6.2 Corporate Code of Conduct

The Corporate Code of Conduct sets out the standard of conduct expected of those to whom it is applicable and commits AutoX to the highest standards of ethical behaviour.

6.3 Code of Ethics

AutoX is committed to conducting itself in an ethical and moral way and has developed a Code of Ethics as part of its corporate governance framework. All employees and directors are expected to abide by the Code of Ethics.

6.4 Disciplinary and Grievance Code and Procedure

AutoX's Disciplinary and Grievance Code and Procedure sets out the standards and procedures to be followed in respect of employees and director's grievances and disciplinary action.

6.5 Corporate Gifts and Entertainment Policy

AutoX's Gifts and Entertainment Policy sets out when it is acceptable to give and receive gifts and when it is not. It also deals with declarations by employees and directors in respect of the giving and receiving of gifts, entertainment and hospitality, in a register.

6.6 Declaration of Interest Policy

This Policy regulates, among other issues, the expected behaviour of Exco and employees where they find their personal interests conflicting with the interests of AutoX.

7. CONTROL STRATEGIES

The approach in controlling corruption and economic crime is focused into 3 areas, namely:

- Structural Strategies;
- Operational Strategies; and
- Maintenance Strategies.

7.1 Structural strategies

Structural strategies represent the actions to be undertaken at AutoX level to address corruption and other economic crime at a structural level.

The following section outlines the levels of responsibility for the prevention, detection, investigation and reporting of corruption and other economic crime throughout AutoX.

7.1.1 Organisation and Responsibilities

The board of directors is committed to fundamental values of integrity, transparency and accountability.

The board of directors is committed to integrity in business dealings and will not tolerate bribery or corruption and commits to providing leadership, resources and active support for the implementation of this Policy and associated implementation programmes and/or plans that are developed.

7.1.2 Implementation

AutoX Chief Executive Officer is responsible for ensuring that this Policy and any associated implementation programmes and/or plans are carried out consistently with clear lines of authority. The Board of directors, Chief Executive, Exco and senior management are actively committed to the implementation of this Policy.

7.1.3 Monitor and review

The Social and Ethics Committee will be responsible for monitoring this Policy and any associated programmes or plans and will periodically review this Policy's suitability, adequacy, effectiveness and will implement improvements as appropriate.

The Social and Ethics Committee, the board of directors or equivalent body will make an independent assessment of the adequacy of this Policy from time to time and disclose its findings to relevant stakeholders.

7.2 Operational Strategies

7.2.1 Development of associated programmes and/or action plans

To implement this Policy, group internal audit, in consultation with business units, subsidiaries, associate companies, entities that AutoX has acquired or merged with, as well as entities in which AutoX has a controlling interest, will develop associated implementation programmes and/or plans that are in line with the organisation's zero tolerance approach towards corruption and economic crime.

7.3 Communication

This Policy and related policies will be available on the AutoX SharePoint site under the Social and Ethics Policies section.

7.4 Human Resources

Human resources practices throughout AutoX, which include recruitment, promotion, training, performance evaluation, remuneration and recognition, will all reflect AutoX's commitment to this Policy.

The Human resources department will be responsible for performing pre-employment and pre-promotion screening tests on selected employees and directors of AutoX.

7.5 Training

AutoX will endeavour to provide awareness on this Policy to all persons to whom this Policy is applicable.

Where appropriate, contractors and suppliers will receive training on this Policy.

7.6 Internal Controls and Record Keeping

AutoX has established and maintains an effective system of internal controls to counter corruption and other forms of economic crime, comprising financial and organisational checks and balances over accounting and record keeping practices and other business processes related to this Policy.

AutoX maintains accurate books and records that properly and fairly document all financial transactions, which are available for inspection.

AutoX does not permit or tolerate "off the books" accounts.

The internal control systems throughout AutoX, in particular the accounting and record keeping practices are subject to regular review and audit by the external auditors to provide assurance on their design, implementation and effectiveness.

7.7 Maintenance Strategies

7.7.1 Seeking guidance

Members of the Social and Ethics will assist in answering questions as to what is acceptable practice in terms of this Policy.

These or other channels are also available for employees and other third parties to seek advice on the application of this Policy.

7.7.2 Review and updating of Policy and related plans and policies

The Social and Ethics Committee will conduct a review of this Policy and related policies and action plans periodically to determine the effectiveness thereof.

7.7.3 Updating in line with amendments to legislation

Notwithstanding the review of this Policy and related policies and plans on a periodic basis, endeavours will be made to update these documents immediately should changes occur in the applicable legislation.

7.7.4 External Verification and Assurance

The need to commission external verification or assurance of compliance with this Policy as well as any associated programmes and plans, will be determined by the risk management and audit committees in conjunction with the board of directors. This is to provide enhanced internal and external assurance of this Policy's effectiveness.

8. REPORTING

To ensure effectiveness of this Policy, it is essential that employees raise concerns and/or violations of this Policy as soon as possible. To this end, AutoX provides the secure and accessible reporting channels listed below, through which employees and other third parties should feel able to raise concerns and report violations in confidence and without fear or risk of reprisal.

Prescribed reporting mechanism for internal reporting

- Directly to the line manager of the person concerned; or
- Directly to the Ethics Officer for AutoX; or
- Directly to the Functional Executive or Chief Executive.

Prescribed reporting mechanism for reporting to external/secure sources

- Whistle-blowers Tip Offs Anonymous toll free hotline – 0800 111 3942
- Whistle-blowers Tip Offs Anonymous e mail - autox@whistleblowing.co.za

If the person making the report is an employee of AutoX and wishes to avail him or herself of the rights of a “Whistle-blower” under the Protected Disclosures Act, No 26 of 2000 (as amended), it is necessary that the employee obtains advice as to the appropriate reporting channel to make use of. The Protected Disclosures Act does not afford protection to employees who make anonymous reports.

There will be no reward of any nature for information reported.

9. REMEDIAL ACTION

9.1 Disciplinary action

All disciplinary proceedings will take place in accordance with the procedures set out in AutoX’s Disciplinary and Grievance Code and Procedures.

In line with AutoX’s zero tolerance approach to corruption and economic crime, where acts of dishonesty have been reported, resignations may not necessarily be accepted without disciplinary action first being taken.

AutoX will endeavour to perform exit interviews and complete exit checklist procedures in the event of dismissal of an employee from AutoX for economic crime or acts of dishonesty.

9.2 Criminal Prosecution

All employees should be obliged to disclose on an annual basis whether they have a criminal record.

Should investigations uncover evidence of economic crime including fraud and corruption, the Executive will review the facts at hand to determine whether the matter is one that ought to be reported to the applicable law enforcement agency.

Any decision not to refer an allegation of fraud, corruption and/or economic crime to a law enforcement agency for investigation will be referred to AutoX Social and Ethics committee, together with the reasons for the decision.

9.3 Civil recovery

AutoX will actively pursue the recovery of any money or property lost through economic crime including fraud and corruption, provided there is a strong prospect of a net benefit to AutoX from such action.

In respect of civil recoveries, litigation costs involved will be taken into consideration to ensure that the cost of recovery is financially beneficial to AutoX.

9.4 Internal control review after the fact

In each instance where bribery, corruption or other form of economic crime is detected, the matter will be reported to the Risk Manager/Committee who will reassess the adequacy of the current internal control environment (particularly those controls directly impacting on the incident) and assess whether there is a need for modification.

10. DEFINITIONS

- **Act of dishonesty** – an act of dishonesty involves a lack of integrity and includes cheating, lying, stealing, fraud, theft and any criminal activity.
- **Bribery:** For purposes of this Policy, the term bribery has the same meaning as Corruption.
- **Corruption** – corruption is the giving or receiving of some advantage or benefit, where the benefit or advantage is used as an improper or unauthorised way of influencing a person to do or not to do something.

Corruption in its wider meaning includes any conduct or behaviour where a person accepts, agrees or offers any benefit for him-/herself or for another person, where the purpose is to act dishonestly or illegally. Such behaviour also includes the misuse of material or information, abuse of a position of authority or a breach of trust or violation of duty.

Example: accepting benefits from a service provider in exchange for the improper extension of their service contract.

- **Economic crime** – economic crime for the purposes of this document includes *inter alia* fraud, theft, extortion, forgery, uttering a false document, embezzlement, money laundering, racketeering, bribery and corruption.
- **Employee:** An employee is any person who works for AutoX, and who receives, or is entitled to receive, any remuneration, excluding all independent contractors to AutoX/supplier or any person who in any manner assists in carrying on or conducting the business of an employer.
- **Embezzlement** – “A type of theft in the form of appropriation of another’s property which is already in the possession of the thief”.¹

Example: an employee selling a laptop issued to him/her for work purposes, where the laptop still belongs to the employer.

- **Extortion** – the crime of extortion is committed when a person unlawfully and intentionally obtains some advantage from another person, which may be of a monetary or non-monetary nature, by subjecting that other person to pressure which induces him/her to hand over the advantage.

Example: threatening to discontinue using a supplier’s services unless they pay over an amount of money.

- **Facilitation payments:** Facilitation payments are small unofficial payments made to secure or expedite the performance of a routine or necessary administrative or other action to which the payer of the facilitation payment has a legal or other entitlement.

These payments are also known as speed payments or grease payments.

- **Fraud** – consists of the unlawful and intentional making of a misrepresentation which causes actual prejudice or which is potentially prejudicial to another.

Example: taking signed cash cheques of the employer and cashing the proceeds for one's own use, instead of using the money for its intended purpose.

- **Forgery** – forgery is a species of fraud. Forgery is the unlawful and intentional making of a false document which causes actual or potential prejudice to another.
Example: signing a document purporting to be someone other than yourself.
- **Gift:** Money, goods, services or loans given ostensibly as a mark of friendship or appreciation. A gift is professedly given without expectation of consideration or value in return. A gift may be used to express a common purpose and the hope of future business success and prosperity. It may be given in appreciation of a favour done or a favour to be carried out in the future.
- **Hospitality:** Hospitality includes entertaining, meals, receptions, tickets to entertainment, social or sports events, participation in sports events, such activities being given or received to initiate or develop relationships between business people.
- **Reportable Irregularity** – a reportable irregularity is as follows:
“Reportable irregularity” means any unlawful act or omission committed by any person responsible for the management of an entity, which –
 - Has caused or is likely to cause material financial loss to the entity or to any partner, member, shareholder, creditor or investor of the entity in respect of his/her or its dealings with that entity;
 - Is fraudulent or amounts to theft; or
 - Represents a material breach of any fiduciary duty owed by such person to the entity or any partner, member, shareholder, creditor or investor of the entity under any law applying to the entity or the conduct or management thereof.
- **Money laundering** – An activity which has or is likely to have the effect of concealing or disguising the nature, source, location, disposition or movement of the proceeds of unlawful activities or any interest which anyone has in such proceeds and includes any activity which constitutes an offence in terms of section 64 of the Financial Intelligence Centre Act 38 of 2001 (as amended) or section 4, 5 or 6 of the Prevention of Organised Crime Act No 121 of 1998 (as amended)².
Example: proceeds of a crime in the form of cash being used to buy property of high value, to conceal the origin of the funds.
- **Theft** – “A person commits theft if s/he unlawfully and intentionally appropriates movable, corporeal property which:
 - belongs to and is in the possession of, another;
 - belongs to another but is in the perpetrator’s own possession; or
 - belongs to the perpetrator but is in another’s possession and such other person has a right to possess it which legally prevails against the perpetrator’s own right of possession provided that the intention to appropriate the property includes an intention to permanently deprive the person entitled to the possession of the property, of such property”.
Example: stealing equipment or supplies from work.
- **Uttering a forged document** – uttering a false document is the unlawful and intentional passing off of a false document which causes actual or potential prejudice to another.
Example: submitting a forged certificate to some other person, knowing it to be false.