

# Brambles

## Inqubomgomo Yentela

Ibukeziwe: Juni 2024

Uhlelo 7.0

### Isingeniso

Le Nqubomgomo Yentela isekelwe ezimisweni zokuthotshelwa kwentela kanye nokubeka obala intela ngokubona indima ye-Brambles ekwakheni ukuqwashisa nokwethemba uhlelo lwentela emazweni ngamazwe futhi iyingxenyane yeKhodi Yokuziphatha yakwa-Brambles.

Imigomo Yokuziphatha Okuhle yakwa-Brambles ihlinzeka ngohlaka lwesimilo esihle noluhambisana nohlaka lomthetho kubona bonke abasebenzi. INqubomgomo yethu Yentela ihambisana nezimiso zeMigomo Yokuziphatha Okuhle futhi isebenza emabhizinisi akwa-Brambles emhlabeni wonke.

Abakwa-Brambles bazinikele ekuhambisaneni nemithetho yentela kanye nokuba nobudlelwane obuvulelekile nobakhayo neziphathimandla zentela. Imithetho yentela iyisixakaxaka kakhulu, futhi i-Brambles ifuna ukuthobela imithetho ngokukhokha inani elifanele lentela kuziphathimandla ezifanele, idalule ulwazi olufanele, futhi ifune izaphulelo noma izinxephezelo lapho zitholakala khona. Seseke ukusebenza ngokungafihli lutho kwezinkampani ezinkokhelweni nasezinqubweni zentela, ukuze kwakhiwe ukwethembeka emphakathini nokwamukelwa Kwenkambiso Yokuqhutshwa Kwezentela Ngokungaphoqiwe futhi Ngokusobala yeBhodi Yezentela yase-Australia.

Sikhokhela izintela zemihlo yamabhizinisi, izinkokhelo zempahla engenayo ezweni, intela yokuqashwa kanye nezinye izintela. Ngaphezu kwalokho, kunezintela esiziqoqa egameni likahulumeni kubasebenzi nakumakhasimende njengentela yokuthengisa kanye ne-VAT. Izintela esizikhokhayo sizikoleke zakha ingxenyane enkulu yomnotho ongenayo emazweni esisebenzela kuwona.

Isibopho sethu sisekelwe ezimisweni ezilandelayo:

### 1. Ukunganyelwa kobungcuphe bentela nohlaka lukahulumeni

Silandela uhlaka lwakwa-Brambles lokunganyelwa kobungcuphe njengengxenyane yezinqubo zethu zangaphakathi zokulawula. Sihlonza, sihlale bese singamela izingcuphe zentela futhi siphendule ngazo ngokufanele. Siqalisa ukusebenza kwezinyathelo zokungamela ubungcuphe kubandakanya nezilawuli mayelana nalezi zingcuphe ezilandelayo:

- Izingcuphe zoMsebenzi Nezinkokhelo – ingcuphe yokungakhishwa kwentela eyanele, ubuchule nokuhluzeka ezinkokhelweni zebhizinisi, kanye nokungasetshenziswa noma ukungaphathwa kahle kwezingcuphe eziyinhloko, kubandakanye namadokhumenti anganele okusekela izinqumo ezithathiwe. Izilawuli ezibalulekile zihlanganisa ukusayinwa kwemisebenzi ezindaweni ezibalulekile ezihlanganisa i-Group Tax ngokuhambisana nohlaka lokugunyaza nokuthola iseluleko sangaphandle nemibono noma isivumelwano seziphathimandla zentela lapho umthetho ungaqinisekile;
- Ingcuphe yokuthobela umthetho – ingcuphe yokubika izindaba zentela sekwephuzile noma ngendlela enganembile. Izilawuli ezisemqoka zibandakanya idathabhesi enkulukazi elawula ukuqaliswa kokubuyiswa kwentela, kanye nokusetshenziswa kwezinkampani zangaphandle zokucutshungulwa kwamabhuku ezimali ukuze kulungiselelwe noma kubukezwe ukubuyiswa kwentela lokho;
- Ingcuphe yokuphathwa kwamabhuku entela - ingozi engabakhona yokungashayi khona kwezitatimende zezimali njengoba kuchaziwe emazingeni afanele okuphathwa kwamabhuku ezimali. Izilawuli eziyinhloko zihlanganisa ukuhlinzeka ngezinyalezo ye-akhawunti yezentela kulabo abalungiselela isitatimende sezimali, futhi ababuyekeza futhi bagunyaze amabalansi entela Ngentela Yeqembu; futhi
- Ubungcuphe bangaphandle nangaphakathi - ingozi ehambisana nemithetho emisha nokunganyelwa komsebenzi wentela. Izilawuli ezisemqoka zibandakanya ukuqinisekisa ukuthi izinqubomgomo ezifanele kanjalo nezinqubo zisendaweni, zinganyelwe futhi zisetshenziswa ngendlela emhlabeni-jikelele, nokuthi ithimba lomhlaba lezentela linawo amakhono nesipiliyoni sokusebenzisa amasu ngendlela efanele.
- Ubungozi bokubikwa kwentela – ubungozi bokuthi kunokubikwa okwanele kobungozi bentela kubaphathi abaphezulu kanye neBhodi yakwa-Brambles. Izilawuli ezibalulekile zihlanganisa ukugcinwa kanye nokubika ngezikhathi ezithile kubabambiqhaza ababalulekile kuphrofayela yentela yeQembu okubonisa izindaba ezifana nanoma yikuphi ukuthengiselana okubalulekile, ukucwaninga kweziphathimandla zezezimali, izinguquko zemithetho kanye nokwengamela ukusebenza ngempumelelo kwezilawuli ezibalulekile nezinqubo.

Izinkinga zobuncuphe bentela kanye nobungozi, uma zitholwa, zibikwa ku-Brambles Audit & Risk Committee naku-Brambles Board.

### 2. Izinga lobungcuphe obuhlobene nentela abakwa-Brambles abazimisele ukulamukela

Ukuphathwa ngempumelelo kwengcuphe, kubandakanye ingcuphe yentela, kubalulekile ekukhuleni okuqhubekayo nempumelelo ye-Brambles. Sididiyela ukunganyelwa kobungcuphe ngempumelelo njengengxenywe yezinqubo zethu zebhizinisi. I-Brambles isungule futhi isebenzisa izinhlelo zokulawula zangaphakathi nezinqubo zokusingatha izingcuphe, kubandakanye ezihlobene nengcuphe yentela, futhi lezi zibuyekezwa yiBhodi.

Izinqubo zangaphakathi zokuphatha zinomthelela emazingeni amukelekile ezingcuphe:

- Ngokuhlonza, ukuhlaziya nokulinganisa izindaba zezingcuphe, kubandakanya intela, ngendlela ephikelelayo, kusetshenziswa indlela ejwayelekile;
- Ukwenza izinga lethu lokubekezela ubungcuphe ezindabeni zentela kube iphuzu elisemqoka ekwenzeni kwethu izinqubo; kanye
- Nokudinga ukugunyazwa ubuholi obuphezulu, noma iBhodi, kumathranseksini ngokuhambelana nenqubo yokugunyaza nokubuka izinga lobungcuphe nokufaneleka kwemiphumela ebandakanyekayo.

Sinamathela emthethweni wentela ofanele futhi sibheka ukunciphisa ingcuphe yokungaqiniseki noma izingxabano. Kumathranseksini abalulekile sidinga isiqinisekiso, isibonelo ngokuthola ukwelulekwa kwangaphandle nemibono yezomthetho noma ukuvumelana neziphathimandla zentela lapho umthetho ungenasiqiniseko noma kunendidane.

### 3. Icebo lentela nokuhlela

IMithetho Yokuziphatha yase-Brambles ithi lonke ibhizinisi kufanele liqhutshwe NGOkuvumelana nemithetho nezimiso zamazwe lapho ibhizinisi litholakala khona. Icebo lethu lentela nokuhlela kweseka icebo lethu lebhizinisi futhi kubonisa ukuqhubeka komsebenzi nomnotho. Ababambiqhaza Abafanele beQembu lakwa-Brambles bayabandakanyeka, ngokuhambisana nenqubo yokugunyaza ibhekelele izinga lobungcuphe nokufaneleka kwemiphumela abandakanyekayo, ukuze kuqinisekise amathranseksini ayemukeleka, kubandakanya iBhodi yakwa-Brambles, CEO, CFO, ezokudayisa, ezomthetho, ezezimali nemisebenzi yokuphathwa kwezimali.

Senza ukuthengiselana phakathi kwezinkampani zamaqembu ngobude bengalo nangokuhambisana ne-Organisation for Economic Co-operation and Development (OECD) Transfer Pricing Guidelines.

Abakwa-Brambles abafuni ukugwema intela besebenzisa izinhlelo-mbumbulu, noma ukubalekela emazweni angakhokhisi ntela, ukungabi nanhloso yebhizinisi.

### 4. Ukubhekana neziphathimandla zezentela

Sifuna ukwakha nokugcina ubudlelwane nohulumeni kanjalo neziphathimandla zezezimali nezintela ezakhayo futhi ezisekelwe ekwethembaneni nasekuhloniphaneni ngokulinganayo. Abakwa-Brambles bahambisana nemithetho yezentela emazweni wonke, kodwa uma kwenzeka kuba nokuthile okungashayi khona, konke lokhu kuyodalulwa kuziphathimandla zezezintela ngaphandle kokuphoqwa.

Sisebenza ngokuzimisela nangokungafihli neziphathimandla zezentela ngomogomo wokunciphisa izingxabano nokufinyelela isivumelwano kunoma iziphi izindawo esingavumelani ngazo kusenesikhathi nomaphi lapho kungenzeka khona. Njengendlela yethu yokuxazulula ingxabano sicabangela imizila esemthethweni, okuhlanganisa ukulamula, ukuvumelana futhi lapho okufaneleka khona izinqubo zesikhalazo ukuze sifinyelele ukuqiniseka ngokuphathelene nokuphathwa kwentela.

Sixoxisana nohulumeni, kanye nezinhlelo zabo, mayelana nokuthuthukiswa kwemithetho yezintela, kanye nokunganyelwa kwayo, ingabe ngokuqondile noma ngokuhwebelana kanye nezinye izinhlangano ezifanayo nezilungile.

Inqubo yethu ifakazelwa umphumela wezibuyekezo zokuthobela umthetho nokuqinisekisa ezenziwa yiziphathimandla zentela kubandakanye nesilinganiso seSigaba 3 sokuphathwa kwezingcuphe zentela nokubusa kanye nesilinganiso seZinga Eliphezulu sokuqinisekisa kukonke okwenziwe yi-Australian Taxation

Office nesilinganiso seNgcuphe Ephansi se-Revenue and Customs yeNdlovukazi, ebonisa ukuthi uhlaka lwase-Brambles lokulawula ezentela lenzelwe futhi lisebenza ngendlela ephumelelayo.

**5. Ukulwa Nokubalekela Intel**

I-Brambles izibophezele ukuqhuba ibhizinisi layo ngokuthobela ngokuphelele yonke imithetho esebenzayo. Lokhu kuzibophezela kubandakanya ukunamathela kulezo zimfuneko zomthetho, njengoMthetho Wamacala Ezezimali Wase-UK ka-2017, ezifuna ukuthuthukisa izibopho zenkampani zokunqanda ukugwenywa kwentela nokugququzelwa kwaleso senzo.

Inqubo yethu yokunqanda ukubalekela intela nokugququzelwa kokubalekelwa kwentela ichazwe kuNqubomgomo Yase-Brambles Yokulwa Nokubalekela Intela engatholakala eMithethweni Yokuziphatha Yase-Brambles kuwebhusayithi yethu.

**6. Izindima Nezibopho**

Ithebhula elilandelayo lihlinzeka ngesifinyezo sezindima nezibopho zokunganyelwa kwezingcuphe zentela ngaphakathi eqenjini lakwa-Brambles:

<b>Indima</b>	<b>Izibopho</b>
<b>IBhodi yakwa-Brambles</b>	Ibhodi lase-Brambles Limited linesibopho sokuhlela uhlaka lweQembu lokusingatha izingcuphe nokuphathwa kwazo nokwengamela izinhlelo zokulawula zangaphakathi ezibandakanya ukugunyaza iNqubomgomo Yentela.
<b>IKomidi Lokucwaningwa Kwamabhuku Nezingozi</b>	IKomidi Lokucwaningwa Kwamabhuku Nezingozi lisiza Ibhodi ekufezeni ukubusa kwebhizinisi kanye nezibopho zokwengamela okuhlanganisa ukusebenza ngempumelelo kokuphathwa kwezingozi ezibonakalayo zeQembu, okuhlanganisa izingcuphe zentela.
<b>Isikhulu EsiyiNhlolo Yezezimali (CFO)</b>	UMphathi Omkhulu unesibopho esiyinhloko sokusingatha izingcuphe kanti u-CFO UNESIBOPHO esiyinhloko sokusingatha izingcuphe zezezimali zase-Brambles, kubandakanye nezingcuphe zentela. Ukubikwa kwalezi zingozi eKomidini Lokucwaningwa Kwamabhuku Nezingozi kanye neBhodi yakwa-Brambles kuyingxenye yombiko wezingcuphe owenziwa kabili ngonyaka kulawa mabhodi.
<b>Iphini Likamongameli Weqembu, Ezentela (I-VP Yeqembu, Intel)</b>	Intela Ye-VP Yeqembu inesibopho somklamo weNqubomgomo Yentela kanye nohlaka lokunganyelwa kobungozi bentela kanjalo nokuqinisekisa ukuthi izinqubo ezifanele nezilawuli kuhlala kukhona nokuhlinzekwa kokweseka ngobuchule.
<b>Amaphini Omongameli Besifunda, Ezentela (Intela Yama-VP Esifunda)</b>	Intela Yama-VP Esifunda namathimba awo anomsebenzi wokuqinisekisa ukulandelwa kweNqubomgomo yeNtela ezingeni lesifunda, ukuphathwa kohlaka lokunganyelwa kwezingcuphe zentela kanye nokuhlinzeka ukweseka ngobungcweti kumayunithi ebhizinisi esifunda.
<b>Umlawuli Wezezimali Weqembu</b>	Umlawuli Wezimali Weqembu unomthwalo wemfanelo wokuqapha ukuthotshelwa kwemithetho yendawo kanye nemithethonqubo nokukhishwa kombiko okufana nezimbuyiselo ezifakwe sekwephuzile ku-Audit & Risk Committee kabili ngonyaka.
<b>Abalawuli Bezezimali Besizinda</b>	Abalawuli Bezezimali Besizinda banomsebenzi wokulandelwa kwemithetho yendawo kanye neNqubomgomo yeNtela ezingeni lebhizinisi kusukela ekwenziweni kwamathransekshini kuya ekwenziweni kwemibiko nokufayelwa kwezaziso zentela kanjalo nokubuyiswa kwentela ngokwesekwa abeluleki bangaphandle ne-Regional VP Tax, njengokufanele.

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**Ucwaningomabhuku  
Lwangaphakathi**

Ucwaningomabhuku Lwangaphakathi lunesibopho sokuhlola izilawuli nokubika okutholiwe. Incazelo yokuhlolwa kwezilawuli izogcinwa njalo njengengxenywe yohlelo lokuhlolwa kwamabhuku.

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**7. Izimfuno Zomthetho wase-UK**

Le dokhumenti ishicilelwe ngokuhambisana neNdima 19(2) yeShejuli 19 yoMthetho Wezezimali 2016 wonyakamali owaphela mhla ka-30 Juni 2023.

**8. Ukugunyaza kweBhodi**

Inqubomgomo Yentela yagunyazwa yiBhodi Lase-Brambles mhla ka-26 Juni 2024.