



Integrity, Respect, Excellence

GOLDBERG & DE VILLIERS INC.

WHISTLEBLOWING POLICY

1. Introduction

Goldberg & de Villiers Inc. is committed to conducting its business with honesty, integrity, and in compliance with all applicable laws and regulations. As part of this commitment, we encourage our employees, clients, and other stakeholders to report any concerns about unethical behaviour, illegal activities, or violations of company policies. This whistleblowing policy outlines the procedures for reporting such concerns and ensures that whistleblowers are protected from retaliation.

2. Scope

This policy applies to all employees, contractors, clients, suppliers, and other stakeholders of Goldberg & de Villiers Inc.

3. Reporting Procedures

- 3.1 Whistleblowers are encouraged to report concerns about unethical behaviour, illegal activities, or violations of company policies to their immediate supervisor, the designated compliance officer, or through the confidential reporting channel established by the Firm.
- 3.2 Reports can be made verbally or in writing and should include as much detail as possible, including the nature of the concern, the individuals involved (if known), and any supporting evidence.
- 3.3 Whistleblowers may choose to remain anonymous when making a report, and their identity will be kept confidential to the extent permitted by law.

4. Anonymous Reporting Channels

- 4.1 **Employees** - Should an employee wish to make an anonymous report in respect of unethical behaviour, illegal activities or violations of company policies, such employee may do so by submitting a report in writing (typed) into the drop box located in the Bookkeeping Department.
- 4.2 **Contractors, clients, suppliers, and other stakeholders** – Should any contractor, client, supplier or any other stakeholder of Goldberg & de Villiers Inc. wish to make an anonymous report in respect of unethical behaviour, illegal activities or violations of company policies, please feel free to contact the Firm’s Practice Manager telephonically on the contact information provided hereunder.

5. Investigation Process

- 5.1 Upon receiving a report, Goldberg & de Villiers Inc. will promptly initiate an investigation into the allegations. The investigation will be conducted impartially and with due regard for the rights of all parties involved.
- 5.2 Whistleblowers and individuals implicated in the report will be afforded the opportunity to provide relevant information and participate in the investigation process, to the extent necessary.
- 5.3 The findings of the investigation will be documented, and appropriate corrective action will be taken if wrongdoing is substantiated.

6. Protection from Retaliation

- 6.1 Goldberg & de Villiers Inc. prohibits retaliation against individuals who make good faith reports of suspected misconduct or participate in investigations related to such reports.
- 6.2 Any form of retaliation against whistleblowers will be subject to disciplinary action, up to and including termination of employment or legal action if warranted.

7. Confidentiality

- 7.1 Goldberg & de Villiers Inc. will maintain the confidentiality of whistleblowers to the fullest extent possible, consistent with the need to conduct a thorough investigation and take appropriate corrective action.
- 7.2 Information related to whistleblower reports will only be disclosed on a need-to-know basis and in accordance with applicable laws and regulations.

8. Non-Disclosure Agreements

This policy does not prevent employees from reporting concerns to regulatory authorities or law enforcement agencies. However, employees should be mindful of any obligations under non-disclosure agreements or other confidentiality provisions that may apply.

9. Review and Monitoring

Goldberg & de Villiers Inc. will periodically review and update this whistleblowing policy to ensure its effectiveness and compliance with relevant laws and regulations.

The Firm will also monitor the implementation of the policy and take corrective action as necessary to address any deficiencies or areas for improvement.

10. Contact Information

For further information or to make a report under this policy, please contact:

Practice Manger – 041 501 9800

