

ABSA Building, 2nd Floor,

60 Church Street

Ermelo

2351

Tel: 017 811 2003

www.bekkerbrink.co.za

Registration number 1994/009663/21

BUSINESS ETHICS AND CONDUCT DISCLOSURE STATEMENT

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BUSINESS ETHICS AND CONDUCT DISCLOSURE STATEMENT

OUR FIRM offers legal services to our clients. These services inevitably involve a high degree of confidentiality and the sharing of personal and special personal information with us by our clients. Our employees are expected to treat the clients and each other with respect, keep client information confidential in line with OUR FIRM's Data Privacy Rules, uphold high ethical standards and be honest at all times.

OUR FIRM's mission is to strive to conduct its operations honestly and ethically wherever we operate in the world and whichever services we deliver.

We strive to constantly improve the quality of our services, products and operations and management constantly improves on existing Policies in order to create a reputation for honesty, fairness, respect, responsibility, integrity, trust and sound business judgment. No illegal or unethical conduct on the part of officers, directors, employees or affiliates is in OUR FIRM's best interest.

THE FIRM will not compromise its principles for short-term advantage. The ethical performance of THE FIRM is the sum of the ethics of the men and women who work here. Thus, we are all expected to adhere to high standards of personal integrity.

Officers, directors, and employees of THE FIRM must never permit their personal interests to conflict, or appear to conflict, with the interest of THE FIRM its clients or affiliates. Officers, directors and employees must be particularly careful to avoid representing THE FIRM in any transaction with others with whom there is any outside business affiliation or relationship. Officers, directors, and employees shall avoid using their contacts to advance their private business or personal interests at the expense of OUR FIRM, its clients or affiliates.

No bribes, kickbacks or other similar remuneration or consideration shall be given to any person or organization in order to attract or influence business activity. Officers, directors and employees should avoid gifts, gratuities, fees, bonuses or excessive entertainment, in order to attract or influence business activity.

Officers, directors and employees of THE FIRM will often come into contact with, or have possession of, proprietary, confidential or business-sensitive information and must take appropriate steps to assure that such information is strictly safeguarded. This information – whether it is on behalf of OUR FIRM or any of our clients or affiliates – could include strategic business plans, operating results, marketing strategies, customer lists, personnel records, upcoming acquisitions and divestitures, new investments, and manufacturing costs, processes and methods. Proprietary, confidential and sensitive business information about OUR FIRM, our clients, associates, service providers, individuals and entities should be treated with sensitivity and discretion and only be disseminated on a need-to-know basis. All officers, directors and employees of THE FIRM will adhere to the EXTERNAL DATA PRIVACY TERMS AND CONDITIONS, the INTERNAL INTERNET AND EMAIL USAGE POLICY in terms of which they have received training and have signed an EMPLOYEE ACKNOWLEDGEMENT.

Misuse of material information in connection with trading in THE FIRM's confidential information can expose both THE FIRM, its clients, its services providers, employees and individuals to civil liability and penalties under the Protection of Personal Information Act 4 of 2013 ("POPIA"). Under POPIA, directors, officers, and employees in possession of material information not available to the public are "insiders" and by implication their spouses, friends, suppliers, brokers, and others outside THE FIRM who may have acquired the information directly or indirectly from a director, officer or employee are also "insiders".

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POPIA prohibits insiders from influencing customers or any other person in the purchase or sale of THE FIRM's goods of any THE FIRM with which we do business.

The purpose of this policy is to make it clear what THE FIRM expects from employees, and employees are required to be familiar with and comply with the terms of this policy at all times. Failure to do so may result in disciplinary action, including potential termination of employment.

In so far as this policy imposes any obligations on THE FIRM, those obligations are not contractual and do not give rise to any contractual rights. To the extent that this policy describes benefits and entitlements for employees, they are discretionary in nature and are also not intended to be contractual. They set the terms and conditions of employment that are intended to be contractual out in an employee's written employment contract.

At OUR FIRM we require that all of our employees conduct themselves according to the highest standards of ethics, integrity, and behaviour when dealing with our clients, colleagues and other stakeholders. This includes, but is not necessarily limited to, full compliance with all legal obligations imposed by statute or any other source of law.

This Code establishes the standards of behaviour that must be met by all employees. Where these standards are not met, appropriate disciplinary action will be taken. In cases where the breach involves serious misconduct, this may result in summary dismissal. In cases where a breach of the policy involves a breach of any law, then the relevant government authorities or the police may be notified.

THE FIRM may unilaterally introduce, vary, remove or replace this policy at any time.

1. THE FOLLOWING GUIDELINES SHOULD BE FOLLOWED IN DEALING WITH INFORMATION BELONGING TO OUR FIRM

- 1.1 Until material information has been publicly released by THE FIRM, an employee must not disclose it to anyone except those within THE FIRM whose positions require use of the information.
- 1.2 As an employee, it is important that you know what personal conduct is expected of you while delivering services on behalf of OUR FIRM.
- 1.3 In most cases, your own good judgment will tell you what the right thing to do is. In addition to complying with THE FIRM's POPIA and Financial Intelligence Centre Act (including amendments) 2001 and other Policies and job specific requirements, you are also expected to obey the rules and regulations of THE FIRM and this Code of Conduct ("Code" or "Policy").
- 1.4 If your performance does not meet position requirements, you may be subject to disciplinary action, up to and including immediate termination, with or without notice, and with or without cause at any time.

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2. PURPOSE

- 2.1 This Employee Code of Conduct Policy outlines our expectations regarding employees' behavior towards their colleagues, supervisors and the overall organization.
- 2.2 Although we promote freedom of expression, creativity and open communication, we expect all employees to follow our Code of Conduct. They should avoid offending, participating in serious disputes, and disrupting our workplace. We also expect them to foster a well-organized, respectful, and collaborative environment.

3. SCOPE

This Policy applies to all employees, regardless of employment agreement or rank.

4. VIOLATION WHICH ARE CONSIDERED AGAINST THE CODE OF CONDUCT

While discipline for standard violations will follow a progressive disciplinary procedure, OUR FIRM reserves the right to implement discipline in accordance with the grievousness of the violation. Violations of these or any other FIRM policies may subject you to disciplinary action, up to and including immediate termination:

- 4.1 Theft, fraud, embezzlement, or other proven acts of dishonesty.
- 4.2 Any harassment of another employee (verbal, physical, or visual), including sexual harassment such as offensive gestures, unwelcome advances, jokes, touching, or comments of sexual nature made to or about another employee, vendor, or customer.
- 4.3 Obtaining employment or promotion based on false or misleading information.
- 4.4 Soliciting or accepting gifts (money, services, or merchandise) in connection with THE FIRM's business.
- 4.5 Reporting for work under the influence of alcohol or any illegal substances, or possession, sale or distribution of alcohol or illegal substance while on THE FIRM's premises or abusing such items while representing THE FIRM or conducting FIRM business.
- 4.6 Engaging in unauthorized employment elsewhere while on paid benefits related to illness, or while on an extended absence.
- 4.7 Assisting anyone who you know or suspect to be involved in committing any crime or engaging in any conduct which rises to the level of a crime.
- 4.8 Falsifying THE FIRM's documents or records, including misuse of timekeeping records, or falsely inputting payment data.

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- 4.9 Insubordination, meaning refusing to follow legitimate instructions of a superior directly related to performance of one's job.
- 4.10 Disrupting the work environment.
- 4.11 Excess absenteeism or unacceptable patterns of absenteeism.
- 4.12 Repeatedly failing to use a timeclock as directed.
- 4.13 Job abandonment, meaning the failure to report to work without properly notifying one's immediate supervisor, or leaving a job assignment prior to completion of your responsibilities.
- 4.14 Conduct that is likely to cause another employee, customer or vendor of THE FIRM embarrassment, loss of dignity, feelings of intimidation, or loss of opportunity, including all forms of discrimination and harassment.
- 4.15 Unauthorized use of THE FIRM or customer supplies, information, equipment, funds, or computer codes/passwords.
- 4.16 Knowingly mishandling a customer's or potential customer's account. This includes improper discriminatory practices.
- 4.17 Refusing to repay documented overpayment of any compensation.
- 4.18 Possessing firearms or weapons while on THE FIRM premises or carrying them while on FIRM business; or threatening the personal safety of fellow employees, customers, or vendors.
- 4.19 Committing any act, on or off THE FIRM's premises, which threatens or is potentially threatening to the reputation of THE FIRM or any of its employees, customers, or vendors.
- 4.20 Repeatedly failing to meet job responsibilities, job budget or quality requirements.

5. THE FIRM'S EXPECTATIONS

5.1 OUR FIRM expects you to:

- 5.1.1 be present at work as required.
- 5.1.2 maintain agreed standards of performance.
- 5.1.3 comply with health and safety policies and procedures.
- 5.1.4 comply with all lawful and reasonable instructions.

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- 5.1.5 maintain set standards of integrity, conduct, and concern for the public interest.
- 5.1.6 demonstrate commitment to OUR FIRM's vision, values and goals.
- 5.1.7 be active in your self-development.

5.2 We also expect you to:

- 5.2.1 comply with all reasonable instructions and work as directed by your manager.
- 5.2.2 be familiar with, and consistently apply, the Acts and Regulations that directly affect your work.
- 5.2.3 be familiar with, and consistently apply, the requirements of OUR FIRM's operational manual, as well as OUR FIRM's policies and procedures that affect your work, for example, policies for managing human resources.
- 5.2.4 be consistent and fair in requiring compliance with statutory obligations.
- 5.2.5 adhere to your delegations, not exploiting or abusing any power or authority accorded to you because of your role. Authority includes statutory, delegated and administrative authorities.
- 5.2.6 not give any false information or make false declaration.
- 5.2.7 obtain permission from your manager before entering into any contract or agreement.
- 5.2.8 not create any liability for OUR FIRM beyond your authorization.
- 5.2.9 consistently follow workplace procedures for documenting decisions for action, and the reasons for taking those decisions.
- 5.2.10 show reasonable care for OUR FIRM property, resources, and funds and neither use nor approve them to be used for anything other than authorized purposes.
- 5.2.11 contact your manager within 30 minutes of your normal/rostered starting time, or in accordance with local instructions, if you are unable to work because of sickness, or an emergency.
- 5.2.12 maintain the standard of dress and general appearance required in your workplace.

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6. STANDARDS OF CONDUCT

The standards expected of employees include:

- 6.1 Compliance with all laws relevant to OUR FIRM's operations;
- 6.2 Compliance with all reasonable and lawful instructions given by or on behalf of THE FIRM;
- 6.3 Devotion of the employee's entire time, attention and skill during normal working hours and at other times as reasonably necessary for the employee to perform their duties;
- 6.4 To be faithful and diligent and actively pursue THE FIRM's best interests at all times;
- 6.5 To work in a safe and compliant manner, and to observe all workplace health and safety rules and responsibilities;
- 6.6 Refraining from any discriminatory, bullying or harassing behaviour toward customers, clients, co-workers, THE FIRM management and the general public;
- 6.7 To not make any statements to the media about THE FIRM's operations unless expressly authorised to do so by THE FIRM (requests for media statements should be referred to the INFORMATION OFFICER appointed for THE FIRM in terms of POPIA);
- 6.8 To not make any statements about THE FIRM on social media, or any other public platform, that may harm THE FIRM's reputation;
- 6.9 To not, in connection with the employee's employment, accept any financial or other benefit from any entity other than THE FIRM – unless acceptance of such benefit is in accordance with THE FIRM's other workplace policies or is otherwise disclosed to THE FIRM and expressly permitted by THE FIRM;
- 6.10 To not engage in any employment or provide any services to any person or entity other than THE FIRM, except with THE FIRM's prior written consent;
- 6.11 To not engage in any employment or provide any services to a supplier or competitor of THE FIRM, except with THE FIRM's prior written consent;
- 6.12 Immediately disclosing any potential, perceived or actual conflict of interest (whether direct or indirect) that may give rise to a conflict with the performance of the employee's obligations to THE FIRM, confidential information or reputational interests. THE FIRM may direct employees to take action to eliminate or reduce any such conflict, and employees must comply with such directions;
- 6.13 To not engage in conduct, whether during or after work hours, that in the opinion of THE FIRM causes damage or potential damage to THE FIRM's property or reputation;

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- 6.14 To not discriminate on the basis of personal characteristics including (but not limited to) sex, race, disability, pregnancy, age, marital status or sexual orientation;
- 6.15 To ensure and maintain punctuality;
- 6.16 To respect THE FIRM's property;
- 6.17 To dress in an appropriate manner and to ensure that your appearance is presentable, clean, neat and tidy;
- 6.18 Subject to the INTERNAL INTERNET USAGE POLICY in terms of POPIA, to not use THE FIRM's internet to access and/or download sexually explicit material or other offensive material;
- 6.19 To not use THE FIRM's email to send sexually explicit or suggestive material, or other offensive or harassing material;
- 6.20 To maintain both during employment and after termination of employment with THE FIRM, the confidentiality of any confidential information, records or other materials acquired during the course of employment;
- 6.21 At all times, behave in a way that upholds THE FIRM's core values and the integrity and good reputation of THE FIRM;
- 6.22 Reporting any conduct of other workplace participants which is in breach of any of the above, or potentially in breach of any of the above, without delay.

7. EMPLOYEE'S EXPECTATIONS

OUR FIRM has an obligation to behave in a fair and reasonable manner towards employees by acting in compliance with its legal commitments. To do this, OUR FIRM will develop and implement human resources Policies which will be circulated to all employees who will receive training in respect of such Policies.

7.1 These include:

- 7.1.1 Impartial and open selection and appointment procedures;
- 7.1.2 Rules regarding the usage of alcohol and other narcotics;
- 7.1.3 Grievance procedures and to whom these must be escalated;
- 7.1.4 COVID 19 rules and ongoing Occupational Health and Safety processes;
- 7.1.5 Clear guidelines on the timing for performance reviews and remedial measures which may be required;
- 7.1.6 Clear expectations in the various appointments;
- 7.1.7 Clear restrictions in respect of the various positions;

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- 7.1.8 Leave and rules regarding absence from work;
- 7.1.9 Maternity leave and rules regarding the maternity leave period;
- 7.1.10 Guidelines for supervisors and managers
- 7.1.11 Organizational goals and values
- 7.1.12 Systems to regularly review changes that may affect employees
- 7.1.13 Context for various programs and benefits, such as professional development and onboarding programs