



BRT Group - Human Resources Policy Manual

Annual Confirmation of Compliance

Compliance with BRT Group's Policies and Independence Rules

Please read this form carefully and sign off each section as indicated.

Name of Employee: _____

A. General

I understand that my signatures, on parts A to E of this form, are representations to BRT Group that the statements made are true and to the best of my knowledge.

I have read and have an understanding of the entire text of BRT Group's Policy Manual. I confirm that to the best of my knowledge and belief that I have complied with, and have every intention of continuing to comply with, the policies and procedures set out in BRT Group's Policy Manual.

Signed: _____ Date: _____

B. Compliance with relevant ethical requirements (*All Staff*)

I am not aware of any conflicts or potential conflicts of interest, except as noted below:

Please consider each of the independence threats outlined below and attach details of any exceptions.

- i. Neither I, nor any of my immediate family members, hold a financial or ownership interest in an assurance client or a related entity where I am a member of the engagement team.
- ii. I do not have a loan or a loan guarantee to, or from, any of BRT Group's assurance clients or a related entity.
- iii. I do not have a close business relationship with any assurance client.
- iv. I do not have an immediate family member employed by a client.
- v. I have not within the past two years been an officer, director or employee of any clients where I am a member of the engagement team.
- vi. I do not perform any management functions for any audit or review clients.
- vii. I have obtained client approval for all journal entries and accounting classifications that I have prepared.
- viii. I have not provided any legal or corporate finance services to any assurance clients.
- ix. I have not accepted a gift or hospitality from a client that is other than clearly insignificant.
- x. I am not aware of any other circumstances or actions or relationships involving me or my close family members that could be seen as compromising the independence or reputation of BRT Group.

Provide details below of all exceptions:

I hereby certify that to the best of my knowledge and belief that I have complied with, and have every intention of continuing to comply with, BRT Group's policies on relevant ethical requirements. If I become aware of any matters that would impact my or BRT Group's independence, that could create a conflict of interest and/or that could give rise to ethical concerns, I will notify BRT Group immediately.

Signed: _____ Date: _____

C. Collection and use of confidential information (*All Staff*)

I have read BRT Group's policies and procedures on the collection, retention, access and use of client and other confidential information as outlined in the Company's Policy Manual. I confirm that to the best of my knowledge and belief that I have acted, and will continue to act, in conformity with those policies. I will advise the company immediately of any events that may have breached, or potentially could breach, any of those policies.

Signed: _____ Date: _____

D. Computer and Internet usage (*All Staff*)

I have read and understand the company's Internet and IT Resources Policy as contained in BRT's Policy Manual. I agree to abide by those policies in using the company's computer-related information sources, and in my conduct with respect to Internet and email activities.

Signed: _____ Date: _____

E. Confidentiality Agreement (All Staff)

I have been informed by the BRT Group that I have both professional and legal requirements to protect the privacy and confidentiality of all business information that comes into my possession.

Confidential information includes all client records, written information about clients in engagement files, the company's plans, marketing strategies and materials, client lists, policy or other manuals of the company, computerized document templates, consulting methodologies and other engagement tools and materials. It also includes conversations between clients and staff, between staff and staff or between staff and vendors.

I accept the responsibility to safeguard and keep confidential any information collected relating to clients or the company that is required to be kept confidential and safeguarded in accordance with the Company's policies and specific client instructions or agreements.

I agree that at no time, during or after the end of my employment with BRT Group, unless expressly authorized, will I disclose to any person or make use of confidential information as described above.

After the date of termination of employment with BRT Group, I agree:

- a) Not to disclose confidential information to any person unless expressly authorized.
- b) Not to make use of confidential information for the purpose of soliciting the company's clients, providing services similar to the services provided by our company or for any other purpose.

I further agree that I have read, fully understand and will abide by BRT Group's Policy Manual regarding privacy and confidentiality and understand that if I breach this agreement, I may be subject to corrective action, including dismissal from my position.

Signed: _____ Date: _____