

GOODFELLOW INC.

WHISTLE BLOWING

Each employee must report any violation of law or of this Code of conduct. In most cases, the employee should report his or her concern to their immediate supervisor. However, if the employee considers that the supervisor is not the appropriate individual to address the matter, or if the supervisor is not dealing with the issues raised in an appropriate manner, the employee should report the matter to the CEO or CFO of Goodfellow. Similarly, if the employee believes that the CEO is not the person to address the matter or if the employee is not satisfied with the response from the CEO or CFO, he or she should advise the Company Secretary or the Chair of the Audit Committee as listed in the Company's Annual Report.

There will be no reprisal or other action taken against any employee who, in good faith, brings forward concerns about actual or potential violations of laws or the Code of Business Conduct.