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1.0 PURPOSE

At CEDA, we are committed to high standards of ethical, moral and legal business conduct. In demonstrating this commitment, and CEDA's commitment to open and transparent communication, this Whistleblower Policy ("Policy") aims to provide all individuals who represent or conduct work on behalf of or for CEDA with an avenue to raise concerns of unethical, unlawful or inappropriate behavior. If Individuals raise a concern in Good Faith, they can do so on a confidential basis without fear of retaliation or victimization for making their concerns known to CEDA.

2.0 DEFINITIONS

ALLEGED MISCONDUCT

All individuals are expected to demonstrate ethical conduct and integrity; a core value of CEDA. Alleged misconduct includes, but is not limited to:

- Improper or unethical conduct;
- A violation of the law;
- Unethical business practices;
- Infringement of the Code;
- Morally offensive behavior;
- Mismanagement or misappropriation of monies;
- Misuse or misappropriation of equipment, supplies and labour;
- Actual or suspected fraud;
- Substantial and specific danger to public health and safety; and
- Abuse of authority.

BOARD means the Board of Directors of CEDA.

CEDA means CEDA Parent Holdings Limited and its subsidiaries, all entities forming part of the CEDA Group of Companies.


CEDA BUSINESS means all work-related activities engaged in by Employees and subcontractors while working on CEDA or customer premises or CEDA worksites, participating in company-related social activities, in public while representing CEDA, or operating any vehicles leased, owned or marked by CEDA (including heavy equipment) in conjunction with these activities.

CHAIR OF THE ARC Committee means the Chair of the Audit and Risk Committee.

CODE means CEDA's Code of Conduct and Ethics.

CONFIDENCELINE™ means the ConfidenceLine™ Whistle Blower service managed by an unbiased, independent third party service provider that is contractually bound to maintain callers' confidentiality and can be accessed 24 hours a day, 7 days a week, 365 days a year by dialing **1-800-661-9675**.

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EMPLOYEE includes any person employed by CEDA on a permanent full or part-time basis as well as independent contractors of CEDA and subcontractors providing services to CEDA or on behalf of CEDA.

GOOD FAITH means an Individual, who acts without malice or the desire to falsify, defraud or mislead others, when reporting an unethical, improper, or illegal practice or any other alleged misconduct. An Individual shall be deemed to be lacking good faith when the Individual does not have personal knowledge or a factual basis for the communication or where the Individual knew or reasonably should have known that the communication about the unethical, improper, or illegal practices or any other alleged misconduct was malicious, false, frivolous, or misleading.

INDIVIDUAL means all individuals subject to this Policy as listed in Section 4, while they are engaged in CEDA business (including all work-related activities while working on company or customer premises or while at company-related social activities in public while representing CEDA), all contractors and their Employees, sub-contractors, agents while working for CEDA and customers and vendors.

LEADERS means directors, executives, managers, supervisors or individuals who have direct accountability and authority to make or materially influence significant personnel decisions.

PREMISES OR WORKSITE means a location where an Individual is, or is likely to be, engaged in any CEDA authorized activity or business.

PRESIDENT means the President and Chief Executive Officer of CEDA.

PRIVACY OFFICER means the Chief Financial Officer of CEDA.

RESPONDENT means an Employee against whom a complaint has been made under this Policy.

WHISTLEBLOWER means an Individual acting in Good Faith, who reports unethical, improper, or illegal practices or any other alleged misconduct of another Individual, following the procedures outlined in Stage II through to Stage V of Section 6.

3.0 POLICY

This Policy sets out a process for all Individuals to confidentially raise genuine concerns and provides support and feedback throughout the process.


This Policy does not protect an Individual from adverse action which occurs independent of the disclosure of unethical, improper, or illegal practices or alleged misconduct, poor job performance or any other disciplinary action unrelated to a disclosure made pursuant to this Policy.

4.0 SCOPE

This Policy applies to all Individuals including the following:

- Board of Directors.
- Officers.
- Executive.
- Managers/Supervisors.
- Employees.

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- Contractors.
- Subcontractors.

In the union context, if this Policy contradicts a provision of an applicable collective agreement, the collective agreement shall prevail. If a collective agreement is silent, this Policy shall apply.

5.0 ACCOUNTABILITIES

All Individuals for whom this Policy applies must ensure that they are familiar with, understand and comply with all of the policies and procedures referred to in this Policy and review them periodically. Where geographical, legislative and functional areas of CEDA require specific procedures, it is the responsibility of the Individuals in those areas to understand and comply, with the specific requirements.

Leaders, management and above, are accountable for communicating, upholding and complying with the Policy. All Leaders are required to actively promote compliance with the Policy by providing clear guidance. Leaders are expected to lead by example and hold others accountable under this Policy.

6.0 PROCEDURE

Individuals are expected to demonstrate high standards of business and personal ethics and integrity while carrying out their duties and responsibilities. Any person having concerns of alleged improper conduct (including illegal activities) should first look to CEDA's existing policies and procedures for direction, including, but not limited to:


- Anti-Corruption Policy.
- Code of Conduct and Ethics.
- Health and Safety.
- Drug and Alcohol.
- Fleet Policy and Procedures Manual.
- Business Expense Policy.

If the existing policies and procedures do not provide sufficient guidance, or the alleged improper conduct causes serious concerns, a complaint should be initiated through the appropriate channels as outlined below.

Reportable conduct includes, but is not limited to, such acts as:

- Harassment (verbal, physical, sexual).
- Abuse of alcohol or illegal substances.
- Health and safety violations.
- Unlawful activities.
- Improper conduct.
- Adverse personnel conduct.
- Accounting or auditing issues/violations.
- Allegations of discrimination.

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Raising a Concern Internally

CEDA has an “open door policy”, meaning that it provides Individuals with the opportunity to share their questions, concerns, suggestions or complaints with someone who can address them properly, and encourages such communication. If the Individual has concerns regarding unethical, improper or illegal practices or alleged misconduct related to violations of the Code, this Policy, corporate governance, conflicts of interest, dishonest behavior, accounting controls or auditing matters, please follow the stages as outlined below (the “Stages”).

Stage I

If Individuals have concerns of unethical, improper, or illegal practices or alleged misconduct they should first consider whether the allegation can be pursued through an existing policy or procedure.

Stage II

In cases where the Code and/or policies and procedures do not alone provide sufficient attention, or the alleged improper conduct causes serious concerns, a complaint should be initiated through a Leader.

In most cases, the Individual should first look to his/her direct supervisor when considering initiating a complaint regarding alleged improper conduct.

In the event that the alleged improper conduct involves the Individual’s Leader, or the Individual is unable to raise the complaint with their Leader or supervisor for whatever reason, he or she should raise his or her concern with their supervisor’s manager, for example, the Division Manager.

Stage III

If, upon reporting the allegation to a supervisor or Leader, the Whistleblower is not satisfied with the outcome or, the Whistleblower feels that CEDA’s policies and procedures did not provide sufficient guidance and the Whistleblower feels he/she is unable to raise the matter with any of the Individuals identified in Stage II, the Whistleblower should raise the matter with any of the following Individuals:

- Vice President of Human Resources.
- Corporate Secretary.
- Privacy Officer.
- President.


Stage IV

In the case of an auditing or accounting violation or issue, the Individual or the Whistleblower may report such a violation directly to the President. The President or the Privacy Officer shall report such violations to the Board of Directors and the Audit and Risk Committee.

Stage V

Where the Individual does not feel comfortable to report the concerns or where the Whistleblower is not satisfied with the way the complaint has been handled under Stages II to IV, either the Individual or the Whistleblower, as the case may be, may report the alleged misconduct to the ConfidenceLine™. The Individual or the Whistleblower is encouraged to provide as much information as possible to ensure a fulsome investigation can occur. Only the Corporate Secretary and the

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President will have access to the ConfidenceLine™ and are obligated to review the complaint. The Corporate Secretary shall report the complaint to the Chair of the Board and the Chair of the ARC.

Raising a Concern Externally

There are times when an external report of a complaint or violation is warranted. If the Individual has genuine concerns about raising the complaint internally or the Whistleblower has concerns after reporting the complaint internally, either may report externally to law enforcement.

Investigating and Resolving Complaints

If a complaint is made through the ConfidenceLine™ or made directly to the Corporate Secretary or the President, the Corporate Secretary will acknowledge receipt of the complaint. All allegations concerning violations of the Code and related policies shall be reported to the Chair of the Board and the Chair of the ARC.

If initial enquiries by the Corporate Secretary or the President indicate that there is no basis for the complaint, or that it does not warrant further action, it may be dismissed, and the Whistleblower will be notified.

If initial enquiries indicate further investigation is necessary, such investigations will be carried out by the Corporate Secretary, by members of senior management, or by a party nominated by the Chair of the Board, and the Chair of the ARC. The investigation will be completed as a neutral fact-finding process without the presumption of guilt. The Chair of the Board and the Chair of the ARC may make recommendations with respect to the investigation and resolution of the complaint.

Following the completion of the investigation, a written report of the findings will be made and the Whistleblower will be notified. At the discretion of the Chair of the Board, and the Chair of the ARC, the President, the Corporate Secretary, and/or any member of senior management, will be advised of the findings and any follow-up actions that must be taken.

Assurance Against Retaliation and Adverse Employment Action


This Policy provides all Employees with an avenue to raise in Good Faith concerns of unethical, unlawful or inappropriate behavior of other Employees in carrying out their duties and responsibilities for CEDA without fear of retaliation or adverse employment action. Retaliation by a Respondent, or anyone acting on behalf of the Respondent, or by CEDA against a Whistleblower in respect of a Good Faith complaint is strictly prohibited and will result in appropriate disciplinary action. Retaliation against any witness providing information about a workplace wrongdoing report is also strictly prohibited and will result in appropriate disciplinary action. Acts of retaliation include, but are not limited to: coercion, harassment, threats, demotion, suspension, and dismissal.

Status Updates regarding a Complaint

Throughout the Stages, a Whistleblower who has contacted the ConfidenceLine™ can follow-up with the ConfidenceLine™ to obtain information regarding resolution of the matter. A Whistleblower who has directly made a complaint to the Corporate Secretary or the President will receive direct updates regarding the investigation and resolution of the matter.

Confidentiality

All records of complaints and subsequent investigations are considered confidential and will not be disclosed to anyone except as set forth in this Policy or in accordance with law.

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7.0 REVISION HISTORY

DATE	NATURE OF REVISION(S)
Approved May 6, 2010	
Ratified May 14, 2012	
Approved September 11, 2013	Investigating and Reporting Complaints
Approved August 7 , 2014	Updated Governance and Nominating Committee title. Added Assurance Against Retaliation Information.
Approved May 12, 2015	Replaced Governance and Nominating Committee Chair with Audit and Risk Committee Chair.
Approved March 22, 2017	Defined Privacy Officer
Approved March 21, 2018	Replaced CEDA International Corporation with CEDA Parent Holdings Limited