



ETHICS,

WE BELIEVE IN IT

WE ARE COMMITTED

## Table of Contents

1	Our Mission and Values	1
2	Responsibilities and obligations	2
2.1	Role of the Board of Directors	2
2.2	Leadership Role of Executives and Managers	2
2.3	Expected Employee Behavior	3
3	Ethical Values	4
3.1	Respect	4
3.1.1	Democracy	4
3.1.2	Colleagues, Suppliers, Partners, Associates, and Other Parties	4
3.1.2.1	Harassment, Violence and Discrimination	4
3.1.2.2	Posting of Material of Sexual Nature	5
3.1.2.3	Appearance and Dress Code	5
3.1.2.4	Social and Religious Convictions	5
3.1.3	Political Activities	5
3.1.4	Recruiting and Other Employment Conditions	6
3.1.5	Suppliers, Partners, Associates, and Other Parties	6
3.2	Good Stewardship	7
3.2.1	Access and usage of electronic networks	7
3.2.2	Use of the Internet Service and Electronic Mail System for Personal Use	7
3.2.3	Care and Use of Assets	9
3.2.4	Care and Use of Information	9
3.2.5	Intellectual Property	10
3.2.6	Health, Safety, and Security	10
3.3	Integrity	10
3.3.1	Conflicts of Interest	10
3.3.2	Gifts and Hospitality	11
3.3.3	Post-Employment	11
3.3.4	Fraud and Loss of Assets or Funds Due to Negligence	11
3.3.5	Openness, Equity, and Transparency in the Procurement Process	12
3.4	Team Spirit and Communication	13
3.4.1	Communication and Collaboration in the Workplace	13
3.4.2	Resolution of Problems and Conflicts in the Workplace	13
3.4.3	Public Communication	13
3.4.3.1	Social Media	13
3.4.3.2	External Communication Activities	13
3.4.3.3	Public Critique Against the Corporation	14
3.5	Excellence	14

3.5.1	Meeting Objectives	14
3.5.2	Quality of Services	14
3.5.3	Professional Development	14
3.5.4	Off-Duty Conduct	15
3.5.5	Consumption of Intoxicating Substances and Cigarettes	15
4	Disclosure of Inappropriate Conduct and Disciplinary Measures	16
5	Acknowledgment Form	17
6	Ethics and Behavior Declaration	18

# 1 Our Mission and Values

JFL International Inc. (“the corporation”) is a transformational management consulting, coaching, and training firm, and a leading advisor on achieving success. We work closely with our clients and tailor our solutions to their unique needs.

We serve clients from around the world, including, private and public enterprises, not-for-profit organizations, international development organizations, and multilateral development institutions. Our firm’s unique approach combines leading edge business advice with coaching and training, enabling enterprises, organizations, and individuals to achieve their goals and drive higher performance more rapidly.

Our core values define our commitment to your success and our culture of respect and team work:

- **We respect each other** – respecting diversity of gender, race, culture, religion, and sexual orientation. We value the unique contribution and talents of our colleagues, clients, and people we meet in the course of our work.
- **We work together** – bringing out the best in each other and creating strong and successful working relationships. We want our team members to grow and learn from each other, and foremost succeed in achieving their objectives.
- **We engage in positive communication** – sharing information constructively for the betterment of all. We are positive in our communication and outlook on the future. We see challenges as opportunities to grow and learn about the possibilities that lie within us.
- **We deliver value** – helping businesses and individuals transform for greater success. We commit to bring value and help our clients achieve their vision and mission. We tailor our approach to our clients’ unique needs and move them into action for greater success.
- **We build lasting relationships** – developing lasting relationships with our colleagues, clients, and people we meet in the course of our work. We want to know you, succeed with you, and be your partner of choice for life.
- **Above all, we act with integrity** – constantly striving to uphold the highest ethical standards and exercise sound management.

## 2 Responsibilities and obligations

This code applies to all members of the Board of Directors, executives, managers, and employees of the corporation, without any exception and at all times. Some provisions also apply to the Corporation's suppliers, partners, associates, and sub-contractors doing business with the Corporation.

Although the Code of Ethics covers a broad range of practices and procedures, it may not have foreseen certain situations with which you are confronted. In such instances, please consult the Vice-President Operations who will promptly guide you.

In addition, the Code of Ethics is not static and may be amended periodically. Therefore, it is preferable to consult the electronic version that is maintained on the Intranet which takes into account the most recent version.

The use of the masculine gender includes the feminine gender.

### 2.1 Role of the Board of Directors

In addition to its strategic role in affirming the Corporation's vision, mission, and direction, the Board of Directors plays an active role in promoting and monitoring ethical behavior by executives, managers, and employees.

To maintain public confidence, the Board of Directors offers full support to executives and managers responsible to design and maintain an effective and efficient control management framework.

### 2.2 Leadership Role of Executives and Managers

Executives and managers must demonstrate their understanding of the Code of Ethics by an exemplary conduct and decision-making that embrace high ethical values.

They are vigilant to favor the adoption of the Code of Ethics and identify non-compliance by designing and maintaining a control management framework that include amongst others: a governance structure, controls, information systems, risk management, and adequate monitoring measures.

They show leadership in encouraging best practices that favor: 1) a respectful working environment, 2) good stewardship over resources, 3) ethical conduct, 4) collaboration and positive communication, and 5) a culture of excellence.

The Vice-President Operations is required to see that all new employees read the Code of Ethics. In addition they must see that the employees sign on an annual basis the Ethical and Behavior Declaration (section 6 of the Code of Ethics). He responds to any questions asked by employees in relation to ethical matters. He favors openness in his exchanges with employees to encourage the disclosure of non-ethical behaviors.

As noted in section 4 of the Code of Ethics, the Vice-President Operations is required to follow-up on the disclosure of wrongdoing and communicate in writing with the whistleblowers to inform them of the results of all examinations.

### 2.3 Expected Employee Behavior

It is expected that daily activities and business relations of all employees, including executives, managers, temporary employees, and students, reflect the spirit of the ethical values adopted by the Corporation, including respect, good stewardship, integrity, team spirit and communication, and excellence.

Everyone must behave in an ethical manner in order to apply the provisions relating to his work. All employees are required to carefully read and understand well the principles of the Corporation's Code of Ethics, and to attest its reading by signing the form *Acknowledgement Form* (section 5 of the Code of Ethics). They are requested to signify annually their compliance with the Code of Ethics by signing the *Ethics and Behavior Declaration* (section 6 of the Code of Ethics).

Employees are encouraged to report to senior management all non-compliance with the provisions set out in the Code of Ethics. They are supported by senior management in that they will not be subject to retaliation. Refer to section 4 of the Code of Ethics, *Disclosure of Wrongdoing and Disciplinary Measures*, for more information on the process to follow.

## 3 Ethical Values

### 3.1 Respect

#### 3.1.1 Democracy

The Board of Directors, senior management, and employees of the Corporation agree on the importance of conducting daily functions in a non-partisan and impartial manner, in order to preserve a spirit of democracy and to serve the public in an equitable manner, independent of their political commitment.

All are required to participate in the achievement of the Corporation's mission while respecting the governance, accountability, and control frameworks in place.

In addition, the Board of Directors receive the necessary information and analysis from executives, managers, and other employees allowing them to provide oversight over the Corporation with diligence. Transparency, impartiality, and integrity are the basis on which the working relationships of everyone are built.

#### 3.1.2 Colleagues, Suppliers, Partners, Associates, and Other Parties

##### 3.1.2.1 *Harassment, Violence and Discrimination*

The Corporation embraces diversity, equity, respect, dignity, openness, collaboration, positive communication, and transparency. Each employee must commit to favoring a professional and pleasant work environment that reflect the values enumerated above, and that is exempt of harassment, violence, and discrimination.

Furthermore, any form of harassment and violence is strictly prohibited whether it is verbal, sexual, physical, psychological, or economical.

Offending or abusive comments, threats, condemnation, aggressions, racist acts, abuse of power, and assaults must be reported to the Vice-President Operations.

The Corporation does not tolerate any form of discrimination based on motives disclosed in the *Charter of Human Rights and Freedoms*. These include: race, color, sex, pregnancy, sexual orientation, civil status, age (except when prescribed by the law), religion, political convictions, languages, ethnic or national origin, social condition, handicap or a mean to alleviate the handicap, and a conviction or a confession of guilt in relation to a penal or criminal offence, if the offence is not related to the work or the person has been granted a pardon.

### **3.1.2.2 Posting of Material of Sexual Nature**

The Corporation is looking to protect the dignity of everyone, and encourages mutual respect in order to offer a positive and pleasant work environment.

In compliance with its support of the *Charter of Human Rights and Freedoms*, the Corporation does not tolerate any illustration, document, audiovisual that affect adversely the rights and freedoms of individuals, including sexist or sexual material or acts.

### **3.1.2.3 Appearance and Dress Code**

In order to maintain a professional work environment, the Corporation wishes that all employees project a nice appearance and adopt a dress code that is appropriate to their functions. In addition, clothing should be decent to avoid any sexual suggestion.

All employees are required to maintain good personal hygiene to demonstrate respect towards colleagues, suppliers, partners, associates, sub-contractors, and other parties doing business with the Corporation.

To prevent any doubt in this area, please communicate with the Vice-President Operations who will guide you to ensure the Corporation's professional image is maintained.

### **3.1.2.4 Social and Religious Convictions**

The Corporation respects each and everyone's right to freedom of expression with respect to his social and religious convictions. It does not tolerate any form of discrimination in this regard.

Employees can participate to extracurricular activities of their choice insofar as they do not result in actual, possible, or apparent conflict of interests.

In addition, in no instances must the employees affirm that the Corporation endorse their social and religious convictions and take advantage of their respective status to influence or impose their convictions to colleagues, suppliers, partners, associates, sub-contractors, and other parties doing business with the Corporation.

## **3.1.3 Political Activities**

All employees are authorized to participate to legitimate political activities outside their working hours. It is understood that employees comply with the current provisions in relation to contributions to political parties.

An employee who desires to run in the elections must advise his supervisor to discuss any incidence on his functions within the Corporation.



Employees are entitled to express their religious convictions, but cannot affirm that the Corporation endorses them. The Corporation preserve and honor impartiality and integrity, and operates in a non-partisan manner.

In addition, an employee's politic affiliation shall by no means compromise the neutrality of his work within the Corporation or lead to conflicts in any way whatsoever.

If an employee's political affiliation would cause a conflict of interest or compromise the neutrality of the Corporation in any way, they must be disclosed to the Vice-President Operations.

### **3.1.4 Recruiting and Other Employment Conditions**

The Corporation values equality and equity with respect to recruiting, training, salaries and benefits, performance evaluation, promotions, and involvement in activities or others.

A new employee may be subject to a security screening in order to determine if he is trustworthy to occupy the designated position. In addition, he must sign the *Acknowledgment Form* (section 5 of the Code of Ethics).

All employees are required to sign the *Ethics and Behavior Declaration* on an annual basis to attest their compliance with the provisions of the Code of Ethics. In addition, this declaration allows disclosure of any illegal, immoral, and inappropriate practice or behavior noted within the Corporation, as well as any threats or promises with respect to answers to the questions raised on the form (section 6 of the Code of Ethics).

Any employee who is in a position of being supervised by a close parent or colleague with whom he maintains a couple-like relationship should advise a higher level manager. To avoid any perception of possible conflict of interest, he will see to design a less direct reporting function that promotes transparency and impartiality.

All employees are required to comply with the conditions of their respective working contract or other relevant documents.

### **3.1.5 Suppliers, Partners, Associates, and Other Parties**

Suppliers, partners, associates, and other parties doing business with the Corporation are required to act in a manner that respects the ethical values of the Corporation. In this regard, the Vice-President Operations is required to provide them with the Code of Ethics, and to fully inform them of applicable provisions to promote proper understanding of expectations.

In addition, the Vice-President is required to see that relevant provisions are respected in all circumstance and without exception, and must take action when wrongdoings are reported.

Suppliers, partners, associates, and other parties are strictly prohibited to make illicit payments. In addition, they must avoid giving or receiving gifts or entertainment if the intent is to improperly influence the judgement of the recipients.

## **3.2 Good Stewardship**

### **3.2.1 Access and usage of electronic networks**

The Corporation recognizes that the use of electronic networks, including the Internet service, improve productivity, communication, collaboration, and sharing of information and knowledge. The Corporation's group of computers, information systems, and databases are made available to employees for the purpose of exercising their functions more effectively and efficiently.

To ensure the security and protection of the Corporation's resources and data, users are required to take the necessary measures to preserve the Corporation's data and computer hardware.

In addition, they need to give careful consideration to adequately protect classified and protected documents in their possession. Their laptop, tablet, cell phone, and removable media (CD-ROMs, USB key, encryption key) must be kept in a secure place. Any confidential written document must be kept under key at the end of the day and shredded when no longer required. Those that are maintained on electronic support must be encrypted. Any confidential document must be identified to your interlocutors.

Employees must take measures to protect the computer systems from viruses, including regular scanning of documents and files downloaded to or from the Internet. It is prohibited to download non-authorized softwares, videos, music files, games, and television or radio shows, to avoid exposure to viruses.

All electronic email can be intercepted. Therefore, in no instance shall classified, secret, or confidential documents be transmitted, received or stored through the Internet. Protected information can only be transmitted using encrypted technologies. All electronic communication must be adequately identified as to its protected nature or not.

A reasonable personal use is acceptable if the employee does not abuse it and respect the provisions set out in clause 3.2.2 hereunder.

All security incidents and non-compliance by a user with the provisions must be reported to the Vice-President Operations for the appropriate measures to be taken, as applicable.

### **3.2.2 Use of the Internet Service and Electronic Mail System for Personal Use**

A reasonable personal use of the Internet service and electronic mail system is allowed during the employee's off-duty time if it does not

hinder his performance and trigger additional costs for the Corporation. The Corporation reserves the right to monitor the use of the network, including Internet, electronic mail, and discussion forums.

To ensure a pleasant work environment and prevent inappropriate conduct, the Corporation does not allow the following in any instances:

- Using the network to direct private businesses non related to the Corporation;
- Using the network to do political lobbying;
- Participating in chain letters;
- Illegal accessing other networks or computers where access was not authorized;
- Accessing and distributing pornographic material and other offending content;
- Accessing and distributing material, or taking part in illegal activities;
- Accessing and distributing material expressing or encouraging a discriminatory or hateful attitude;
- Using and distributing softwares, knowing they contain viruses or serve to sabotage or crash, as well as participating to any other activities including mail bombing, for the purpose of creating interference or harm one or more internal or external networks;
- Making references of a racial or ethnic nature, or derogatory or offensive comments using electronic means, in view of discrediting, harassing, or uttering threat to people;
- Deliberately making false assertions on individuals or the Corporation;
- Pirating softwares and accessing or using content from other networks, in such way to violate the licence agreements and copyrights, trademarks, and other intellectual properties of content holders;
- Using the network to proceed to financial transactions non related to the Corporation;
- Participating in gambling games (money games); or
- Distributing secret information related to the Corporation's activities.

Users who participate in discussion groups must follow the rules and ethics provisions of these groups. These may vary from group to group. The provision noted above with respect to electronic mail is applicable in those instances.

### 3.2.3 Care and Use of Assets

Employees are required to be good stewards of the Corporation's assets that are in their possession, under their control, or that are in their care. All assets must be used in an effective and efficient manner. Employees are required to consider the impacts of their actions on the environment and their colleagues.

Employees are prohibited to use directly or indirectly the assets (tools, methodology, material, equipment, copyright content, methodology, program) that is owned by the Corporation, for purposes other than those officially authorized.

The Corporation's assets, services, and office spaces must not be used by employees for their extracurricular activities. Copying the Corporation's computer programs is prohibited.

In addition, employees must not spend time during their working hours for personal activities nor solicit their colleagues to provide any type of services as they exercise their functions within the Corporation.

### 3.2.4 Care and Use of Information

The Corporation considers as confidential any information obtained by the employees in the performance of their duties that are not known to the public. This information includes not only internal information unknown to the public but also third party information obtained in all confidentiality or subject to a non-disclosure agreement.

Employees must exercise a great deal of discretion to avoid the disclosure of confidential information, whether financial, technical or of other nature. In addition, they must be vigilant to protect and conserve it, regardless of its format (electronic, written, audiovisual, or other).

Confidential information can only be transmitted to authorized persons unless authorized or legally prescribed. The employees are not entitled to take advantage of confidential information.

In addition, the following procedures apply with respect to handling and protecting confidential information:

- Do not discuss information in public areas, and this during direct or telephone conversations with colleagues, friends, or parents;
- Maintain the information in a safe place and restrict access to authorized users;
- Secure office computers and laptops (user code and password);
- Do not disclose your password (even to an executive or manager);
- Do not bring the information outside the office (laptop or others);
- Do not transmit information through electronic mail or photocopier ;

- Avoid copying information to avoid dissemination (photocopy, discs, CD-ROMs, USB keys); or
- Destroy any information that is no longer required using a shredder.

All ex-employees are required to comply with the confidential nature of the information deemed as such and obtained as they exercised their functions within the Corporation.

### **3.2.5 Intellectual Property**

Intellectual property covers trademarks, domain names, patents, industrial designs, copyrights, and commercial secrets. The employees are required to protect the Corporation's intellectual property.

Proposals and reports to clients, working tools, and methodologies, training program, literary, audio or video material, or other realizations completed during work hours by the employees are owned by the Corporation.

The *Copyright Act* foresees civil and criminal prosecution in cases of violation of copyrights. Therefore, it is imperative to respect copyrights, trademarks, agreements, permits, and other intellectual property rights when transmitting files by means of digital file-transmission.

As previously mentioned, pirating software and access or the use of other networks' content, in a way that violates the copyrights, trademarks, and other intellectual property rights of content holders, are prohibited.

### **3.2.6 Health, Safety, and Security**

Each employee is entitled to a work environment that ensures adequate protection that complies with the current regulations in relation to work related health hazards and diseases.

All work injuries must be reported to the Vice-President Operations as well as any threats, violent acts, harassment, verbal abuse, negligence, criminal act or other non-secure practices.

It should be noted that everyone is responsible for their access card to the Corporations' office spaces, and should not share it with anyone.

## **3.3 Integrity**

### **3.3.1 Conflicts of Interest**

Conflicts of interest occur at any time where social, personal, financial, or political activities of an employee influence their capacity to act in the best interest of the Corporation.

In addition, all employees must take the necessary measures to avoid actual, possible, or apparent conflict of interest. Employees are

encouraged to report to the Vice-President Operations any doubt they may have with respect to measure that are required in instances that may result in actual, possible, or apparent conflict of interest.

An employee who has personal effects, direct or possible liabilities or external employment or activities that may result in conflict of interest, must disclose this fact to the Vice-President Operations in order to identify the actions to be taken.

### **3.3.2 Gifts and Hospitality**

Employees cannot solicit gifts, hospitality, or other benefits from suppliers, clients, competitors, partners, associates, competitors, or other parties doing business with the Corporation, unless these benefits are provided to the general public.

Employees must never give or accept gifts or entertainment when prohibited from doing so by law or by the recipient or organization's policies. Employees are strictly prohibited to make illicit payments.

In addition, employees must avoid giving or receiving gifts or entertainment if the intent is to improperly influence the judgement of the recipients.

### **3.3.3 Post-Employment**

Without limiting the possibility to find another employment, ex-employees of the Corporation should reduce to the minimum the possibility of creating actual, possible, or apparent conflict of interest situations between the new employment and past responsibilities within the Corporation.

Prior to leaving their employment, ex-employees must let the President know of their intention with respect to a future employment and discuss possible conflicts.

In the year following ceasing his functions, an ex-executive of the Corporation cannot accept a board nomination of an entity with which he has had, personally or through employees under his responsibility, important official report in the year preceding the termination of his employment.

The President has the power to reduce or cancel the restriction period mentioned above. Any decision made by the President with respect to cancelling or reducing the restriction period must be consigned in writing. Prior to the departure of an executive, the President must inform him of the post-employment requirements.

### **3.3.4 Fraud and Loss of Assets or Funds Due to Negligence**

Fraud is defined as an intentional act or omission by an employee for his personal gain or a third party gain, by way of a deliberate abuse or false application of the Corporation's resources, revenues, information, assets, or power granted therein.

Falsification of expense reports and overtime as well as stealing cash, time, material, or other assets are other examples of fraud.

To ensure financial information is accurate and complete is a matter of integrity. Employees responsible for the Corporation's accounting and records are not allowed to create false transactions or falsify any recorded information, and they must retain and archive them in accordance with the established guidelines. It is prohibited to modify any information for personal gain. In addition, it is prohibited to knowingly make a false or misleading declaration in a document or report, or to omit necessary information.

Excessive and inappropriate expenses are prohibited. In case of any doubt, please contact the Vice-President Operations.

The Corporation will recover from offenders the value of the assets and funds that were subject to thievery or loss due to their negligence. In addition, excess funds paid to an employee will be recovered. Disciplinary measures that could even lead to dismissal may be exercised. Therefore, you need to be diligent and manage carefully all funds or assets under your control.

Certain cases of fraud are acts that may lead to criminal accusations and penalties, including fines and prison. In fact, article 380 of the *Criminal Code* mentions that everyone who, by deceit, falsehood or other fraudulent means, whether or not it is a false pretence, defrauds the public or any person, whether ascertained or not, of any property, service, money, or valuable security, is guilty of an indictable offense liable to a term of imprisonment not exceeding 14 years, if the subject-matter of the offense is a testamentary instrument or the value does not exceed \$5,000.

### **3.3.5 Openness, Equity, and Transparency in the Procurement Process**

The Corporation embraces openness, equity, and transparency in its procurement process. Therefore, any employee who has personal relationships (family, friend, colleague, business associate) with a tenderer must disclose all actual, possible, or apparent conflict of interest to the Vice-President Operations. It is possible that the employee will not be in a position to participate to a procurement process.

In addition, an employee is not allowed to provide preferential treatment to any corporations or physical or moral person doing business with the Corporation, if this can cause him certain favors.

## **3.4 Team Spirit and Communication**

### **3.4.1 Communication and Collaboration in the Workplace**

The Corporation wishes that all employees cultivate good relationships with their colleagues and show collaboration, patience, dignity, respect, courtesy, and equity.

Each one must demonstrate goodwill, and contribute to create a pleasant work environment that embrace integrity, honesty, and impartiality. Sharing of knowledge and relevant information is greatly encouraged to promote continuous improvement of services.

Professional behavior is also expected of employees in their relations with sub-contractors, consultants, partners, associates, suppliers, or other parties doing business with the Corporation.

### **3.4.2 Resolution of Problems and Conflicts in the Workplace**

To maintain a pleasant work environment, employees are invited to work together to the resolution of problems or conflicts in order to find solutions that will ensure positive working relationships.

Mechanisms such as coaching, facilitation, or mediation are encouraged to promote dialogue and the swift resolution of conflict situations.

### **3.4.3 Public Communication**

#### **3.4.3.1 Social Media**

The content shared on the social media platforms is not private, and all the internet community can access it. Therefore, the employees are expected to be discreet with respect to the operations of the Corporation, and must not disclose by way of social media any information that could harm the Corporation's activities or that is not authorized by management.

You can transmit employment offers that are disclosed on the website. You can also indicate your position within the organization. Any comment in the social media that could cause prejudice to the Corporation or an employee is not appropriate.

#### **3.4.3.2 External Communication Activities**

At all times, only the President is entitled to make comments, express an opinion, publish public messages, or sign contracts or other agreements, in the name of the Corporation.

Therefore, any requests from the media should be brought to the attention of the President. She plays a key role in ensuring that all messages from the Corporation are coherent, and that questions from the media are adequately analyzed and shared within the Corporation.



If an employee receives a call from the media, he can take certain information—date and time of the call, name of journalist and media, phone and fax, nature of the request, delays, date of publication, and others—that he will transmit to the President.

### **3.4.3.3 Public Critique Against the Corporation**

The Corporation encourages innovation and continuous improvement. In addition, it wishes that all recommendation or critique be brought to the attention of the President by means of internal communication not by public means (for example radio, television, newspapers, blogs, Facebook, or other social media, etc.), directly or indirectly through third parties.

Internal communication allows managers to provide employees with more details with respect to certain regulations, policies, decisions, strategies, etc. that were adopted by the Corporation.

## **3.5 Excellence**

### **3.5.1 Meeting Objectives**

Collaboration, commitment, team spirit, openness, and transparency are all contribution factors in the Corporation being successful in achieving its mission and vision.

Expectations of employee excellence translate in close collaboration and positive communication with colleagues and other parties for the purpose of meeting the Corporation's objectives.

The Corporation expect that employees will respect working hours and perform their functions to the best of their abilities. Compliance with laws, policies, directives, and decisions of the Corporation is warranted, as well as behavior that inspires confidence.

### **3.5.2 Quality of Services**

It is expected that quality of services be a focal point of concern for employees in order for the Corporation to maintain its reputation of being the business center of excellence.

In that respect, the Corporation sees that all measures, policies, processes, and systems be established to promote continuous improvement of its operations and services. In addition, it ensures that all employees are well informed of their obligations, and understand and endorse them.

### **3.5.3 Professionnel Development**

The Corporation recognizes the importance of personal and professional development in order to foster learning and expertise development, ensure quality services, contribute to innovation and high performance, and allow the achievement of the Corporation's vision.

Employees are encouraged to inform the President of their personal and professional training plan. Together, you will be invited to finalize a desired training plan that takes into consideration your aspirations and the Corporation's priorities.

#### **3.5.4 Off-Duty Conduct**

The Corporation fully understands that your off-duty conduct is a private matter. However, the Corporation wishes to mention that a conduct inspired by high ethical values allows you to maintain your image of excellence and enable higher performance.

For example, drug consumption as well as excessive alcohol consumption may alter your work performance. A violation to laws may harm your reputation of integrity and team management may become more difficult. Traffic offenses may prevent you from working if you need your car to perform your work.

Employees must advise the Vice-President Operations of any offenses to a provincial or federal law or any regulations that could have an impact on the performance of their functions.

#### **3.5.5 Consumption of Intoxicating Substances and Cigarettes**

Except for special events where limited consumption of alcohol is authorized by management in non-public areas, alcohol consumption is not allowed in the workplace. In addition, drugs or other intoxicating substances are prohibited, as well as cigarette consumption in the Corporation's office spaces.

Employees are not entitled to exercise their functions while intoxicated by alcohol or illegal drugs or with other physical condition that may harm their sound judgement and effectiveness.

As a prevention measure, employees must advise the Vice-President Operations of colleagues who are intoxicated or have a physical condition that alters their working abilities.

## 4 Disclosure of Inappropriate Conduct and Disciplinary Measures

We are all responsible to comply with the provisions of the Code of Ethics. Any non-ethical behavior observed by an employee must be reported in writing to the Vice-President Operations. To hide or tolerate inappropriate behavior is not an option to consider.

Non-ethical behaviors include, but are not limited to:

- Any violation to a federal or provincial law or regulations;
- Excessive use of funds or assets of the Corporation;
- Gross mismanagement including fraud;
- Act causing an important risk to life, health or human security;
- Retaliation against an employee who is reporting an inappropriate act;
- Ordering someone to commit wrongdoing; or
- Any other violation to the present Code of Ethics.

All disclosure must include the nature and description of the inappropriate acts, date, and name of the person presumed to have committed the acts as well as other relevant information.

The Vice-President Operations is responsible to take action with respect to all non-ethical behavior brought to her attention. He will take care of analyzing the information and determine if there are sufficient motives for the adoption of additional measures. The disclosure can be rejected if deemed to be unfounded, or if the whistleblower is not able to allege sufficient facts or provide precise information regarding the inappropriate acts, or even in cases where the disclosure is not done in good faith or is not based on reasonable beliefs. He will inform the employee in writing of her decision to pursue or not the matter.

Employees can be confident that they will not be subject to retaliation. The Corporation will see that privacy rights of both parties be respected, meaning the employee who discloses the inappropriate act and the employee involved or presumed to be responsible for the inappropriate act. Employees are required to fully cooperate with the Vice-President Operations and investigators, as may be needed.

Non-compliance with the principles of the current Code of Ethics, as well as retaliation against a whistleblower, may result in disciplinary measures and even to dismissal. If needed, the Corporation reserves the right to inform relevant legal authorities of any violation to a federal or provincial law or regulation. All costs incurred by the Corporation resulting from non-compliance by an employee of the Code of Ethics' provisions will have to be reimbursed by him. As mentioned, the Corporation expects to recover from the offenders the value of assets and funds that were the object of a thievery or loss due to the employee's negligence. In addition, all excess funds paid to an employee will be recovered.

## 5 Acknowledgment Form

1. Have you read the Corporations' Code of Ethics?

Yes \_\_\_\_\_ No \_\_\_\_\_

2. Do you understand and do you agree with the Corporations' Code of Ethics?

Yes \_\_\_\_\_ No \_\_\_\_\_

3. Do you commit to keep and comply with the Corporations' Code of Ethics?

Yes \_\_\_\_\_ No \_\_\_\_\_

I certify that the above disclosures are true and correct. Signed in [City] on [DATE].

\_\_\_\_\_  
Employee's Name

\_\_\_\_\_  
Authorized Signature

## 6 Ethics and Behavior Declaration

1. Did you violate in the past year any provisions of the Corporation's Code of Ethics?

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, provide the necessary details on practices or behavior that were not in compliance. (Use additional pages if needed)

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2. Are you aware of any practices or illegal, immoral or inappropriate behavior within the Corporation?

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, provide the necessary details on practices or behavior that were not in compliance. (Use additional pages if needed)

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3. Have you been subject to threat or promises in relation to your answers to the questions raised on this form?

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, provide details and inform the Corporations' senior management as soon as possible.

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I certify that the above disclosures are true and correct. Signed in [City] on [DATE].

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Employee's Name

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Authorized Signature