



FEBRUARY 2021

Copperleaf Anti-Bribery Policy



Table of Contents

1	Copperleaf Anti-Bribery Policy	1
1.1	Introduction	1
1.2	Purpose and Scope of Policy	1
1.3	Legal Obligations	1
1.4	Policy Statement	2
1.5	Responsibilities and Reporting Procedure (“Whistle-Blowing”)	4
1.6	Record Keeping	4
1.7	Sanctions for Breach	4
1.8	Monitoring Compliance.....	5
1.9	Training	5
1.10	Partners and Contractors	5

1 Copperleaf Anti-Bribery Policy

1.1 Introduction

One of Copperleaf's core values is to uphold responsible and fair business practices. We are committed to promoting and maintaining the highest level of ethical standards in relation to all our business activities. Our reputation for maintaining lawful business practices is of paramount importance and this Policy is designed to preserve these values. Copperleaf, therefore, has a zero-tolerance policy towards bribery and corruption and is committed to acting fairly and with integrity in all its business dealings and relationships and implementing and enforcing effective systems to counter bribery.

1.2 Purpose and Scope of Policy

This Policy sets out Copperleaf's position on any form of bribery and corruption and provides guidelines aimed at:

- ensuring compliance with anti-bribery laws, rules and regulations, not just within Canada but in any other country within which Copperleaf may carry out its business or in relation to which its business may be connected
- enabling employees and persons associated with Copperleaf to understand the risks associated with bribery and to encourage them to be vigilant and effectively recognise, prevent and report any wrongdoing, whether by themselves or others
- providing suitable and secure reporting and communication channels and ensuring that any information that is reported is properly and effectively dealt with
- creating and maintaining a rigorous and effective framework for dealing with any suspected instances of bribery or corruption.

This Policy applies to all permanent and temporary employees of Copperleaf (including any of its intermediaries, subsidiaries, or associated companies). It also applies to any individual or corporate entity associated with Copperleaf or who performs functions in relation to, or for and on behalf of, Copperleaf, including, but not limited to, directors, agency workers, casual workers, contractors, consultants, seconded staff, agents, suppliers and sponsors ("Associated Persons"). All employees and Associated Persons are expected to adhere to the principles set out in this Policy.

1.3 Legal Obligations

The US Foreign Corrupt Practices Act (FCPA), the UK Bribery Act of 2010 (UKBA), the Canadian Corruption of Foreign Public Officials Act (CFPOA) and other similar anti-corruption legislation around the world prohibits corporations and individuals from engaging in bribery.

Although we remain bound by Canadian laws, including the Canadian Corruption of Foreign Public Officials Act, 1998, Copperleaf's Anti-Bribery Policy has also been expanded to include the requirements of the more stringent UK legislation (UKBA). The UKBA has expansive jurisdictional reach, requiring foreign corporations and partnerships performing any part of their business in the U.K to comply with the Act.

As per the UKBA Act, it is an offence to:

- offer, promise or give a financial or other advantage to another person (i.e. bribe a person), whether within the UK or abroad, with the intention of inducing or rewarding improper conduct
- request, agree to receive or accept a financial or other advantage (i.e. receive a bribe) for or in relation to improper conduct
- bribe a foreign public official.

* A bribe is an inducement or reward offered, promised or provided in order to gain commercial, contractual, regulatory or personal advantage.

Furthermore, you as an individual can be held personally liable for any such offence.

It is also an offence in the UK for an employee or an associated person to bribe another person in the course of doing business intending either to obtain or retain business, or to obtain or retain an advantage in the conduct of business, for Copperleaf. Copperleaf can be liable for this offence where it has failed to prevent such bribery by associated persons. As well as an unlimited fine, it could suffer substantial reputational damage.

1.4 Policy Statement

All employees and associated persons are required to:

- comply with any anti-bribery and anti-corruption legislation that applies in any jurisdiction in any part of the world in which they might be expected to conduct business
- act honestly, responsibly and with integrity
- safeguard and uphold Copperleaf's core values by operating in an ethical, professional and lawful manner at all times.

Bribery of any kind is strictly prohibited. Under no circumstances should any provision be made, money set aside or accounts created for the purposes of facilitating the payment or receipt of a bribe.

Copperleaf recognises that industry practices may vary from country to country or from culture to culture. What is considered unacceptable in one place may be normal or usual practice in another. Nevertheless, a strict adherence to the guidelines set out in this Policy is expected of all employees and associated persons at all times. If in doubt as to what might amount to bribery or what might constitute a breach of this Policy, refer the matter to a member of the Copperleaf Leadership Team, or to Copperleaf's Anti-Corruption Officer (VP Operations - Daryl Spencer).

Employees may not personally accept any gift from any business partners or vendors, unless the value of such does not exceed CAN\$50. A gift such as company branded stationery is allowed. For gifts exceeding a value of CAN\$50 the gift should be taken to the office manager who will:

- share the gift with all staff (e.g.: food gift baskets put out for everyone to enjoy);
- raffle the gift for charity (as part of our RAD programs)
- donate the gift to charity; or
- other dispersal of the gift as approved by a member of the leadership team.

Hospitality offered should only be accepted when there is a direct link to working arrangements and a genuine business reason can be demonstrated. It is recognised that, in the course of carrying out your duties, you will need to, on occasion, to ensure good relationships with existing and future contractors and stakeholders and that this may involve for example, the receipt of modest working lunches and dinners. These are acceptable where there is a genuine business reason.

The giving of business gifts to clients, customers, contractors and suppliers is not prohibited if the following requirements are met:

- it complies with local laws
- it is given in Copperleaf's name, not in the giver's personal name
- it does not include cash or a cash equivalent (such as gift vouchers)
- it is of an appropriate and reasonable type and value and given at an appropriate time
- it is given openly, not secretly
- it is approved in advance by a member of the Copperleaf Leadership Team.

In summary, it is not acceptable to give, promise to give, or offer a payment, gift or hospitality with the expectation that a business advantage will be received, to reward a business advantage already given, or to accept a payment, gift or hospitality from a third party that you know or suspect is offered or given with the expectation it will obtain a business advantage for them.

Any payment or gift to a public official or other person to secure or accelerate the prompt or proper performance of a routine government procedure or process, otherwise known as a "facilitation payment", is also strictly prohibited. Facilitation payments are not commonly paid in Canada, the US or the UK, but they are common in some other jurisdictions.

Charitable support and donations are acceptable (and are encouraged!), whether they be in-kind services, knowledge, time, or direct financial contributions. However, employees must be careful to ensure that charitable contributions are not used as a scheme to conceal bribery. Copperleaf only makes charitable donations that are legal and ethical under local laws and practices.

1.5 Responsibilities and Reporting Procedure (“Whistle-Blowing”)

It is the contractual duty and responsibility of all employees and associated persons to take whatever reasonable steps are necessary to ensure compliance with this Policy and to prevent, detect and report any suspected bribery or corruption. The duty to prevent, detect and report any incident of bribery and any potential risks rests not only with the Leadership Team of Copperleaf but equally to all employees and associated persons.

Copperleaf encourages all employees and associated persons to be vigilant and to report any unlawful conduct, suspicions or concerns promptly and without undue delay so that investigation may proceed, and any action can be taken expeditiously. Confidentiality will be maintained during the investigation to the extent that this is practical and appropriate in the circumstances. Copperleaf is committed to taking appropriate action against bribery and corruption. This could include either reporting the matter to an appropriate external government department, regulatory agency or the police and/or taking internal disciplinary action against relevant employees and/or terminating contracts with associated persons.

Copperleaf will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken. It is also committed to ensuring nobody suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or corruption offence has taken place or may take place in the future.

1.6 Record Keeping

All accounts, receipts, invoices and other documents or records relating to dealings with third parties must be prepared and maintained with strict accuracy and completeness. No accounts must be kept “off the record” to facilitate or conceal improper payments.

1.7 Sanctions for Breach

A breach of any of the provisions of this Policy will constitute a disciplinary offence and will be dealt with in accordance with Copperleaf’s disciplinary procedure. Depending on the gravity of the offence, it may be treated as gross misconduct and could render the employee liable to summary dismissal.

As far as associated persons are concerned, a breach of this Policy could lead to the suspension or termination of any relevant contract, sub-contract or other agreement.

1.8 Monitoring Compliance

Copperleaf's Anti-Corruption Officer, Daryl Spencer, has taken responsibility for ensuring compliance with this Policy and will review its contents on a regular basis. The Anti-Corruption Officer will be responsible for monitoring compliance and will report any non-compliance in this regard to the Leadership Team of Copperleaf who have overall responsibility for ensuring this Policy complies with Copperleaf's legal and ethical obligations.

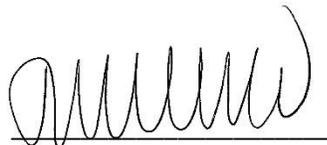
1.9 Training

Training on this code forms part of the orientation process for all new employees. All existing employees will receive relevant training on the details of this code upon its implementation. In addition, all employees will be asked to formally accept conformance to this code annually.

1.10 Partners and Contractors

Copperleaf's business partners and contractors will be required to comply with this policy. All partner and contractor contracts will include a statement to this effect.

Signed by:



Judi Hess
Chief Executive Officer