



MANAGEMENT SYSTEM	Effective: November 15, 2001 Revised: June 1, 2023
CODE OF BUSINESS CONDUCT (Code)	

Preface

Kinectrics is committed to conducting its worldwide operations legally, ethically, and always with integrity. Our Code of Business Conduct (Code) is a resource for staff in resolving situations wherever they may be encountered. Our business practices and the integrity of our employees, products and services must never be compromised by individual, customer, or other commercial pressures. This document sets out a framework of business conduct to give practical meaning to these aims.

Our Code sets standards for how we work together for or on behalf of Kinectrics. The Code articulates Kinectrics' values and behaviours that define us as a company. The Code assists employees who have concerns or questions about legal and ethical issues arising at work.

We operate globally and are subject to applicable laws and regulations in a variety of jurisdictions. It is a requirement that Kinectrics employees comply with the applicable laws, regulations, and codes of the countries in which we work. If or when local laws allow behaviour or conduct that is not permitted by our Code, our Code nonetheless applies. If there is any conflict between the terms of the Code and any statutory requirement or collective agreement provision, the statutory requirement or collective agreement provision will prevail over the offending provision of the Code. The offending provision will be removed, but the remainder of the Code will remain in force.

As a Kinectrics employee or contractor, where applicable, it is your personal responsibility to understand and uphold the standards and to comply with Code requirements.

Integrity is one of our key values. Kinectrics is committed to adopting practices and behaviours that represent a high standard of professional integrity. We believe integrity to be essential to developing relationships with our clients and other stakeholder groups.

As you review this Code, remember the trust the Company places in you and the need to exercise your judgement in conducting all business activities.

Thank you for being engaged and committed to make the principles and practices of our Code part of your daily work.

David Harris
President & CEO

Making the Right Decisions

The Code is not intended to be a complete set of rules and cannot address all situations. It assists with the exercise of judgement to make the right decisions. Often decisions are easy, but if/when unsure, the following may provide guidance:

- Is it legal?
- Is it in compliance with the Code, our values, and governance documents?
- Is it ethical and fair?
- Does your stomach/gut tell you anything? Do you sense a potential issue?
- What would your colleagues or reporting line think?
- Would you like to see your actions reported in the press or social media?

We all have a part to play in maintaining high ethical standards. As such, we must speak up if we come across a situation that might involve a lack of integrity or any misconduct. Reporting is covered later in this document, but the company provides opportunities for confidential and third-party reporting.

Kinectrics reserves the sole discretionary right to change, modify or delete provisions of the Code. Staff will be notified in writing of such changes and will be expected to provide written acknowledgment of those changes. Staff must participate in mandatory workplace training on the Code and associated policies.

A breach of the Code may result in disciplinary action, up to and including dismissal for cause.

Conflicts of Interest

Kinectrics staff should ensure that they are acting in the best interests of the company and are upholding the highest principles of ethical business at all times. All Kinectrics employees and subcontractors are expected to uphold the principles contained within the *Organizational Conflict of Interest Policy*, operate in accordance with the *Conflict of Interest Program*, and complete any training as prescribed.

A Conflict of Interest (COI) is a situation in which a person or organization is involved in multiple interests, one of which could possibly impact the motivation of the individual or organization. There are two main categories of COIs:

1. Personal COI: may exist when an individual has a financial interest or personal relationship that could impair the employee's ability to act impartially when making a business decision.
2. Organizational COI: may exist where a corporation provides two types of services to one or more clients and these services are potentially in conflict.

In all cases, staff are expected to:

1. Identify actual, potential, or perceived COIs¹ in their activities and that of the organization as a whole.
2. Avoid actual, potential, or perceived COIs wherever possible.
3. Where it is not possible to avoid an actual, potential, or perceived COI, disclose the COI in accordance with established practices – refer to the COI Policy and Program.
4. Manage or mitigate COIs in accordance with the COI Policy and Program.

Staff shall promptly disclose any actual, potential, or perceived conflicts of interests.

All Personal COIs must be submitted according to the *Conflict of Interest Program* and brought to the attention of the VP, Human Resources.

¹ Actual COI: a person is confronted with a dilemma between multiple interests,
Potential COI: not an actual COI, but a person could be in a position where a COI could develop over time (or if certain risks are realized),
Perceived COI: no actual or potential COI, but an outside party could reasonably believe there is one,
In the eyes of a customer, these classifications are largely unimportant – a COI is a COI, regardless of type.

All Organizational COIs must be submitted according to the *Conflict of Interest Program* (available on SharePoint) and brought to the attention of the Conflict of Interest Officer, and Legal & Contracts staff.

Personal Conflicts of Interest

If staff find themselves in a personal COI, they should immediately inform their line supervisor and the VP, Human Resources. The existence of a COI does not indicate a breach of Kinectrics Code of Business Conduct, nor any wrongdoing by the individual. However, continuing to operate with a COI without appropriate disclosure and elimination or mitigation of the COI is a violation of the Code of Business Conduct.

As a guideline to avoid a COI, the following principles should be considered when conducting business on behalf of the company:

1. All business decisions shall be based on merit and made strictly in the best interests of the company.
2. Employees shall avoid any situation that may, or may appear to, create a conflict of interest between their personal interests and those of Kinectrics.
3. No personal benefits, whether direct or indirect (e.g., including benefits to individuals who are friends or relatives of employees), shall be derived as a result of reaching business decisions on behalf of Kinectrics.
4. Employees should never approve or authorize the purchase of goods or services by Kinectrics from companies or businesses that are owned, managed, or controlled in whole or part by the employee, relatives, or spouses. If such transactions are considered in the best interest of the company, employees should seek guidance from their supervisor and/or the Conflict of Interest Officer. Additional details are provided in the *Organizational Conflict of Interest Policy*, available on SharePoint.
5. Employees shall not take part in, or in any way seek to influence, any Kinectrics business decision that might result in financial advantage for themselves, their family members, or their friends.

Organizational Conflict of Interest

Please refer to the *Organizational Conflict of Interest Policy* on SharePoint for additional details.

Organizational COIs may exist when work performed under a proposed or an actual contract:

1. Results in an unfair competitive advantage for Kinectrics;
2. Impairs Kinectrics objectivity or appearance of objectivity in performing the contracted work; and/or
3. Compromises Kinectrics ability to render impartial assistance.

All work, services, and activities (including but not limited to laboratory activities, testing and qualification, safety analysis, etc) shall be undertaken impartially and structured and managed to safeguard impartiality. Management and staff will not allow commercial, financial, or other pressures to compromise the integrity of our work.

Organizational COIs typically arise from one of the following root issues:

1. Unequal Access – Kinectrics staff have inside information that may result in an unfair competitive advantage to one or more other parties.
2. Biased Ground Rules – Kinectrics staff have had involvement in the preparation of a statement of work or technical requirements, and then seek to submit a proposal to fulfill the defined requirement(s) at a later date.
3. Impaired Objectivity – Kinectrics staff have duties that involve assessing or evaluating the organization, an affiliate, or a competitor.

Kinectrics provides services to a wide variety of customers in areas where the business purpose or scope of work may overlap with one or more parties, competitive procurements, or other contractual obligations. A number of common areas where organizational conflicts of interest may

occur are illustrated in this document; however, the areas noted herein are not exhaustive and staff are expected to exercise good judgement and act with a high standard of ethical decision making. When unsure, staff must raise their concerns with line management and the Conflict of Interest Officer.

An integral part of preventing conflicts of interest is to maintain objectivity while performing work within Kinectrics or under a proposed contract. This includes, but is not limited to, preparation of specifications, evaluation of proposals, access to proprietary information, supervision/inspection/evaluation of others (Kinectrics staff or competitors), and approvals on behalf of clients. Methods for identifying real or perceived COIs are covered within the business ethics training that all staff are required to take.

Organizational conflicts of interest may be likely to occur when advice that Kinectrics provides to one party may establish or contribute to the competitive advantage of that party over another. In such instances, Kinectrics staff who have been involved in work for one or more competing parties must be aware of any organizational COIs that may exist, or be perceived to exist, because of Kinectrics' involvement. Staff must ensure that the confidentiality of client information, intellectual property (IP), trade secrets, and other business sensitive matters are maintained. Furthermore, any ringfencing or data protection practices already in place must be respected. This type of COI is not uncommon when doing work for a product/service vendor, and also for that of the customer who may procure from that vendor; alternatively, this COI can exist when working for two competitors within the same business area.

Outside Business Activities

Employees must not serve as Directors or Officers of any organization that supplies goods or services to Kinectrics, buys goods or services from Kinectrics, or competes with Kinectrics, without the prior written approval of the President and CEO.

Employees must ensure that they do not engage in other activities outside of work that might lead to a conflict of interest as described above, or that are inconsistent with their duties to Kinectrics. Examples include: running their own business or investment in organizations that compete with or provide goods or services to Kinectrics, employment by such organizations, disclosing membership in a Board of Directors, or management capacity of any for-profit organizations, etc.

Proper Use of Assets, Equipment, and Material

All assets, equipment, and material owned or leased by Kinectrics must only be used for the purposes of Kinectrics business activities. Personal use of computing equipment may be allowed, where reasonable and appropriate, as long as it does not affect job performance or disrupt others, is truly "occasional" in nature, is not in furtherance of some other business activity unrelated to Kinectrics and does not result in additional billing or direct costs to Kinectrics. Note that each Kinectrics' device is part of the organization's IT system, even if the device can be operated independently of that system.

The disposal of assets, equipment, and material must be achieved in a legal, ethical and appropriate manner.

Any information that is exchanged, used, stored, or processed using Kinectrics' electronic resources, including any personal information, may be monitored and reviewed without advance notice as per the *Information Security Acceptable Use Policy* (available on SharePoint). Information may also be disclosed to law enforcement, if required. Staff use of a Kinectrics' device may generate information about system use that cannot be readily seen (e.g. information stored in log files and deleted information). Such information, and any other system information or network activity, may be accessed and used by Kinectrics for reasons which include but are not limited to:

- Conducting an investigation
- Technical maintenance, repair and management

- Meeting a legal requirement to preserve and/or produce documents and information, including engaging in e-discovery
- Ensuring the continuity of work processes (e.g. staff departures, staff getting sick, work stoppage events)
- Improving business processes and productivity
- Preventing misconduct and ensuring compliance with the law
- Auditing, investigating, or analyzing performance

Engaging in personal use of Kinectrics' computing equipment is a choice every staff member makes that involves the sacrifice of personal privacy. Private or personal communications should be made outside of working hours and on personal devices. Passwords do not create a privacy right on Kinectrics' devices, and they do not preclude Kinectrics' access to the same Kinectrics' devices. Passwords may not be shared among staff members, and staff must keep passwords secure.

No staff must ever knowingly engage in any activity that presents a security risk. Similarly, Kinectrics will not conduct business with vendors that do not adhere to Kinectrics' principles and standards. In addition, staff are subject to confidentiality obligations require them to use their best efforts to prevent the unauthorized use of any computer or device that Kinectrics issues to staff, and are further prohibited from letting others use such equipment.

Kinectrics' equipment must not be used for any improper purpose, for instance transmitting or downloading messages that are discriminatory, defamatory, or otherwise inappropriate in a business environment, or making threatening or harassing statements to another employee or a vendor, customer, or other outside party.

Staff must secure their offices/desks to the best extent possible and log off of the Kinectrics' network at the end of every workday.

Trade Compliance

Kinectrics is committed to complying with all domestic and international trade rules, regulations and laws as they may be applicable to the company's operations and activities. This includes all applicable import and export trade compliance regulations and laws, applicable economic embargoes and sanctions, or similar laws around the world. It is the responsibility of Kinectrics and its employees and contractors to be familiar with and comply with these regulations.

Kinectrics is committed to appropriately managing controlled goods, software, and technology, both within Kinectrics and when interfacing with external parties. Violations of trade regulations may result in criminal, civil and administrative penalties for both individuals and entities, including fines, imprisonment, loss of export privileges, and other penalties. Moreover, the reputational impact of violating these rules can be significant.

Kinectrics processes and procedures and Points of Contact for trade compliance are provided on the Export Controls SharePoint site.

Travel

Prior to international travel, staff are to check the Sanction and Trade Embargo Countries lists noted below. If the intended country of travel appears on either list, consult Legal and IT prior to making any travel plans.

- Canada: [Current sanctions imposed by Canada \(international.gc.ca\)](#)
- US: [Sanctions Programs and Country Information | U.S. Department of the Treasury](#)

In general, staff should not be taking or remotely accessing (e.g. by email, cloud service, VPN, paper copy, USB, phone, or otherwise) confidential information when travelling internationally without explicit prior approval from the applicable Export Controls SPOC, Legal (for travel to sanctioned countries), and IT Security. Staff must comply with legal obligations regarding cell

phone usage while driving in a vehicle while on Kinectrics' business. Where no hands-free technology exists, staff should pull over where and when safe to do so, and only return or answer calls while the vehicle is stopped. Failure to promptly return a call while in transit will not give rise to discipline. Under no circumstances should staff text while driving. Staff who violate this policy are engaging in prohibited conduct for which they may be personally liable in accordance with the law, should damages result from their misconduct.

For further details, refer to our *Information Security Acceptable Use Policy* on SharePoint.

Purchasing and Suppliers

All purchasing decisions must be made honestly and with integrity, taking great care to avoid any actual or apparent favoritism, prejudice, preferential treatment, or personal benefit (whether direct or indirect). Decisions will use accepted business practices such as competitive tendering, and be based on clear statements of requirements, including the relevant quality, delivery, service, and payment terms. Decisions should be made to ensure compliance while maximizing overall benefit to Kinectrics.

It is prohibited to make any agreements with competitors to set prices, allocate customers, territory, markets or services, or to fix conditions of sale. No-poaching provisions are also prohibited, whether with suppliers or other parties, with limited exceptions. Generally, it is not permissible to share or seek information from our competitors in relation to prices, margins, costs, or any other critical aspects of Kinectrics' terms of business. From time to time, Kinectrics may enter into a joint venture with those who are otherwise our competitors. Within the context of such joint ventures, care and diligence must be taken to not breach competition laws.

Suppliers should be selected who adopt standards of business conduct similar to those described herein. Purchasing decisions must comply with applicable trade rules, regulations and laws that may restrict or prohibit trade activities with certain countries, entities, and individuals.

Purchase orders are to be issued with acceptable terms to both Kinectrics and all suppliers. Suppliers are to quote the applicable purchase order number on all invoices. Work in excess of the purchase order amount must be covered by a change request to the purchase order. Suppliers must get written approval for all change requests. Supplier invoices are to be approved while taking into account pricing, delivery of goods and services, and acceptable quality. Staff cannot redirect supplier invoices for payment. All suppliers are to bill directly to ap@kinectrics.com. Staff may not circumvent information security processes.

While facilitation payments are an accepted practice in some countries, business practices vary, so there is some risk that Kinectrics employees take when asked to make payments that seem improper and that could be interpreted as a bribe. To protect Kinectrics and its employees, our policy is to work with local companies and agents on the basis of written agreements that state the commission payable for defined sales and marketing services. It is expected that Kinectrics employees make it clear to the local companies and agents that we are working with, that they are not permitted to make facilitation payments on our behalf. If faced with a request to make or authorize a 'facilitating or expediting' payment, employees must speak to their line manager and further seek advice from someone within Kinectrics who is involved with the country with any questions or concerns regarding the approved way of operating in that country. The President & CEO must be advised of and pre-approve any requests for facilitation payments.

Trading between different companies owned or controlled by Kinectrics will meet the "arms-length" or transfer pricing principle, so that we are openly complying with fair trading requirements and exchanging control regulations of the countries concerned. The main feature of this principle is that terms of trading must be in writing and justifiable as those that Kinectrics would enter into with any third party.

Other than in unplanned and exceptional situations, a Company-issued credit card should always be used for all airline, hotel, meal, car rental and other sundry expenses associated with travel, and

also for all business development activities not associated with travel (e.g. meals with current/prospective clients). Employees are not to buy materials for projects on credit cards without advance approval from their managers. Online material purchases are not to be done due to lack of visibility for Company discounts and import restrictions. Project material purchases must be done by the Procurement team.

Company-issued credit cards are not intended for personal use. Personal charges to a company-issued credit card are not permitted. If staff incur such charges, they must immediately advise their SVP and make immediate arrangements for repayment to the Company.

Accounting Practices, Record Keeping and Internal Controls

Complete, reliable, and accurate records are critical to our business. We must always:

- Prepare expense reports, timesheets, invoices, payrolls, and business records with care and honesty, and in a timely manner
- Ensure approvals are in place in accordance with Delegated Authorities
- Comply with internal controls, financial reporting, and accounting principles
- Have proper supporting documentation readily available
- Provide all financial information to management, legal, finance, internal and external auditors
- Disclose known inaccuracies, misrepresentations, or omissions
- Ensure there are no unrecorded bank accounts or assets

Bribes, Gifts, Hospitality

Gifts and hospitality (e.g. meals, invitations to social or recreational outings) can help with business relationships but they must never influence decisions. If offers of gifts and hospitality are frequent, or of substantial value, they may create the appearance of, or an actual, conflict of interest.

Employees must not offer, give, solicit, or receive any form of bribe or kickback. The same principle applies to gifts, gratuities, entertainment, hospitality, or benefits that may compromise the ability to make objective and fair business decisions that are in the best interests of Kinectrics.

Employees may only accept meals, beverages, and invitations to other forms of entertainment if the hospitality is modest (e.g. less than \$50), infrequent (with regards to offers from the same individual or organization), are appropriate to reciprocate in a similar manner, and where there is no suggestion that acceptance is linked to a business decision in favour of the other party. It should not cause embarrassment or have any impact to either the employee or the Company's reputation if the gift or hospitality became public.

There may be cases where refusal of a gift would cause embarrassment or hurt to the person offering it. This is particularly true when you are a guest in another country. Guidance on customs and behaviour can be given before your trip (consult your line manager or HR). In cases where no guidance has been given or received, the usual best practice is to accept the gift courteously on behalf of the Company, report it immediately to your line manager, and hand the gift over to the Company.

There may be occasions where we want to offer a gift, for example as part of a public occasion. Such gifts must be approved in advance by management and properly accounted for.

Gifts and hospitality that are always unacceptable include but are not limited to: gifts of cash or cash equivalent (e.g. gift card above a nominal value of \$25, loans); payment to a government official other than as required for legitimate business purposes; political contributions; any gift or hospitality that is 'quid pro quo' (offered for something in return); that is considered offensive, in poor taste, or could damage company reputation; that would be illegal (e.g. a bribe). These requirements do not change during traditional gift-giving seasons.

Business Expenses

Business expenses must be reasonable and provide clear business benefit to Kinectrics. Employees must exercise integrity, prudence, and judgment to ensure that the Code is complied with, both in incurring and approving business expenses. Expenses will only be reimbursed with the provision of required information (e.g. which client is involved, where the event took place, etc.) and supporting documentation. Advance approval is required for business expenses.

Security & Safeguarding Information

All staff must be committed to protecting our people, assets, and information wherever Kinectrics operates, and during business travel.

Kinectrics and its staff are often entrusted with confidential information relating to customers or other companies, as well as with information about Kinectrics itself. Confidential information means all proprietary or confidential matters or trade secrets, and confidential and competitively valuable information concerning the Company, whether or not such information is in written form. Without limiting the generality of the foregoing, confidential information shall include: information concerning the organization and its operations, business, and affairs; processes; technical data; "know-how"; computer programs and computer software; access codes or other systems of information; algorithms; technology and business processes; business, product, or marketing plans or strategies; sales and other forecasts; financial information or financing/financial projections; lists of clients or customers, or potential clients or customers; details of client or consultant contracts; supplier or vendor lists or arrangements; business acquisition or disposition plans; employee information, any information relating to compensation and benefits; budget information and procedures; research products; research and development; all data, concepts, ideas, findings, discoveries, developments, programs, designs, inventions, improvements, methods, practices, and techniques, whether or not patentable, relating to present or planned future activities or products or services. We must keep this information secure by not disclosing it to anyone who does not have a legitimate need and/or authorization for it. Accordingly, staff must use their best efforts to prevent the unauthorized use of any computer or device that Kinectrics issues to staff.

Employees who by the nature of their positions may be privy to confidential information about other employees, must not misuse this confidential information or otherwise abuse this trust. Such information will be maintained on a secure, need-to-know basis.

Confidential information is not to be removed from Company premises, other than for the proper execution of duties, without prior express management approval or as required by the terms of employment. Consult Information Security Policies for further details and guidance. Consult the applicable Export Control SPOC and IT Security regarding any plans to bring Kinectrics' or clients' laptops or confidential information to, or access any of Kinectrics or its clients' files remotely (e.g. by email, cloud service, VPN, paper copy, USB, phone, or otherwise), from any country other than their home country.

All employees and contractors shall comply with all applicable export control-related laws, rules, and restrictions as may be applicable.

Recording a conversation without permission from all parties is an unauthorized collection of confidential information, may be illegal, unethical, and a breach of privacy. Ensure permissions are obtained from all parties prior to making any recording on any device.

Upon request, or at time of termination of employment, staff shall return all confidential information and all Kinectrics' property (including without limitation all documents, drawings, papers and USBs) containing or disclosing any confidential information to the Company.

Personal Data and Privacy

Kinectrics recognizes the importance of protecting each person's Personally Identifiable Information (PII). Kinectrics is committed to comply with data protection and privacy legislative requirements in all jurisdictions in which it operates. The overriding legislative framework is provided by the European Union (EU), General Data Protection Regulation (GDPR), Canada's Personal Information Protection and Electronic Document Act (PIPEDA), and applicable US state laws.

Questions about personal data security should be directed to your HR Coordinator or DPO@Kinectrics.com. For further details, refer to our *Privacy Policy*, available on SharePoint.

Fitness for Duty

Staff must comply with all SHE (Safety, Health and Environmental) policies, procedures, and programs, available on SharePoint.

All staff must always be fit for duty, sufficiently rested, and not be impaired by legal or illegal drugs or alcohol while on duty.

In instances where a staff member may be under the influence of a drug (including those prescribed by a medical practitioner) or alcohol, their physical and mental state must not be adversely affected such that their job performance or ability to perform their job safely could be impaired. Staff are required to contact HR and company medical staff to evaluate fitness for duty while taking prescription medications (including medical cannabis) where such usage may give rise to impairment in the workplace. Kinectrics reserves the right to request further/clarifying medical information regarding the use of such prescription medication.

Staff must never:

- Buy or sell drugs or alcohol at work,
- Possess or consume recreational drugs (including but not limited to marijuana) on Kinectrics' or client property, and/or
- Consume or serve alcoholic drinks on Kinectrics' property, without previous authorization of the President & CEO, and always in accordance with applicable laws.

Off Duty Conduct

Generally, what employees do on their own time is their business, unless:

- The conduct renders the employee unable to perform his or her duties satisfactorily,
- The conduct leads to a refusal or reluctance of other employees to work with him or her,
- The conduct harms the general reputation of the Employer, its product, or its employees,
- The employee is found guilty of a serious breach of the Criminal Code, causing injury to the general reputation of the company and its employees, and/or
- The employee's conduct makes it difficult for the employer to properly carry out its functions of efficiently managing its work and efficiently directing its workforce.

Respect for Colleagues and Visitors

Our employees and clients come from many different countries, with diverse backgrounds and representing many cultures. All Company employees contribute to Kinectrics' success, and contributions are maximized if a respectful work environment is maintained.

Kinectrics is committed to providing a working environment in which all individuals are treated with respect and dignity. Every individual has the right to work in a safe, healthy, secure, and professional environment that promotes equal employment opportunities for hiring, advancement and promotion, and prohibits harassment, violence, or discriminatory practices. The work environment is founded on mutual respect and open communication.

Harassment in the workplace may be a form of discrimination. Violence, harassment, and discrimination of any kind is offensive, degrading, and threatening. Abuse of power, authority, or control is also considered a form of harassment. All forms of harassment and discrimination are unacceptable and will not be tolerated.

Diversity and inclusion are highly valued at Kinectrics as they add to our business by enriching the solutions we deliver to our clients and each other. Kinectrics strives to build an organizational culture of diversity, inclusion, and respect, where the value of difference is not only recognized but actively encouraged and celebrated.

Those personal characteristics that are considered “protected grounds” for the purpose of this policy include: race, ancestry, religion, place of origin/ancestry, disability, colour, ethnic origin, citizenship, creed, sex, pregnancy (including breastfeeding), sexual orientation, gender identity, gender expression, age, marital status, family status, mental or physical disability, receipt of public assistance, record of offense, and political beliefs, and any other criteria as may be required by applicable law(s).

It is the responsibility of all staff to take appropriate steps to address and resolve concerns about violence, harassment, and discrimination. All staff will be visible advocates of diversity, inclusion, and belonging principles in their communications and behaviours.

In situations of concern, Kinectrics will take whatever action is appropriate given the circumstances and which is necessary to correct the situation. These corrective steps may include counseling, reprimand, demotion, suspension, or dismissal of the offender.

Kinectrics also considers harassment or discrimination by individuals who are not staff as unacceptable and acknowledges its responsibility to support and assist staff subjected to such harassment or discrimination.

There is also an obligation on staff to report inappropriate conduct or behaviour outside of the workplace that may impact the workplace, including content found online or on social media.

Further details can be found in the *Workplace Violence and Harassment Policy* on SharePoint.

Recruitment and Selection

Kinectrics is an equal opportunity employer. We believe that every person has the right to equal treatment with respect to employment without discrimination because of race, ancestry, religion, place of origin, disability, color, ethnic origin, citizenship, creed, age, marital status, family status, sex/pregnancy, gender, gender identity, gender expression, sexual orientation, record of offences, or any other criteria as may be required by applicable law or government regulations.

Candidates will be selected based on who best meets the role and business requirements at the time. Selection criteria will include work experience, job-related skills and background, personal competencies, education, training, location, and possibly relocation costs. Kinectrics’ succession planning requirements, employee development needs, and employment equity plans will also be taken into consideration.

Kinectrics takes the matter of confidential and proprietary information very seriously, whether it is our own information or that of other firms. We will recruit and select individuals based on their own experience, skills and expertise, and not to gain inappropriate access to confidential business information they may possess as a result of prior employment.

Kinectrics welcomes and encourages applications from people with disabilities. Accommodations are available upon request for candidates taking part in all aspects and steps of the selection process.

We are committed to employment equality for women, Indigenous peoples, visible minorities, and persons with disabilities. Kinectrics is actively working to increase the representation of under-represented groups in our workforce.

To support diversity initiatives, we may also consider individuals who can be developed to the appropriate qualification level.

Responsibility to our Customers and Other Business Partners

Kinectrics must ensure fair dealing in all of our interactions with customers and business partners. Kinectrics must comply with all Competition and Anti-Trust Laws, never make or accept improper payments, and be aware of any “comply with” rules regarding gifts and hospitality. Our agents, sponsors, and consultants may act as our representatives; as such, they must be chosen with care and prudence.

Data and information of our customers and other business partners will be treated appropriately and with proper security at all times. We must ensure accurate charging for labour, materials, and other costs necessary to maintain integrity when billing our customers.

Competition and Anti-Trust Laws in the countries in which we operate will be complied with. These vary from country to country, but all generally prohibit agreements and practices which are anti-competitive and undermine fair competition. For example, no-poaching provisions are prohibited, with limited exceptions.

Ethics Advice and Reporting

Kinectrics expects and demands that all staff carry out their business and perform their duties to the highest ethical standards, and in compliance with all relevant legal principles. This standard of behaviour and performance is maintained in the company’s dealings with employees, customers, suppliers, and all other stakeholders. Ethical behaviour respects the dignity, diversity, and rights of both individuals and groups of people.

Since the Code cannot possibly provide all of the information necessary to resolve all of the many complex issues facing Kinectrics, the Company has an ethics advice and reporting process to help address ethical concerns and questions. If you have any questions or concerns about a possible violation of the Code, you are encouraged to follow the steps below:

- 1) Report the situation directly to your manager or another member of management
- 2) Contact Human Resources or the Conflict of Interest Officer

If you do not feel comfortable discussing your concern with any of the above, you can contact the Confidential, Anonymous Reporting for Employees (CARE) hotline. CARE is an anonymous reporting service that allows employees, or other interested stakeholders to report unethical or unlawful incidents confidentially. CARE is independently operated for Kinectrics by the forensic accounting and investigative services practice of Grant Thornton. In North America, you may call: 1 855 484-CARE (2273) or access the link on the SharePoint Welcome landing page. Use CARE to report any matters of concern including, but not limited to: asset misappropriation/theft and any other criminal offenses; financial controls and audit matters harassment; workplace violence; substance abuse; discrimination; conflict of interest; code of conduct/ethics violations.

HR will follow the investigation process and all staff will be held to the same ethical standard. Staff will not be subject to reprisal for reporting ethical concerns or questions. To every extent possible, the report will be managed and maintained in confidence. There may be consequences for vexatious or false complaints.

Business Practices

We aim to win profitable business on the basis of the quality and value of our products and services, and as such:

- Our marketing will focus on what we offer and how it benefits customers;
- What we say will be true and fair; and
- Any comparisons with competitors will be based on facts.

In acquiring market intelligence, we will not use improper means, such as industrial espionage, asking recruits to breach confidentiality undertakings to previous employers, or misusing confidential information acquired from customers in the course of business.

We rely on our reputation for scientific integrity and independence. This must never be compromised by customer pressure or any other commercial pressures.

We will use all reasonable efforts and diligence to ensure we do not infringe on intellectual property belonging to others. We will not disclose to the Company, nor utilize in our work for the Company, any confidential information or trade secrets of others (including former employers).

There should be no real or perceived favoritism or improper relationship between a manager and staff in their line of responsibility. While teamwork and cooperation is encouraged between employees, in instances where a relationship develops, this should be reported to line management or HR to determine if any action is required, such as transfer to another work group.

Kinectrics will carefully consider all contract proposals involving work, customers, or countries that might be contentious, and will only enter into commitments if satisfied at the senior management level that doing so will not damage the Company's ethical reputation.

If you have concerns with working on a particular contract (e.g. the topic conflicts with deeply held personal beliefs, you are asked to work in a country with whose policies or human rights record you have strong personal objections to), you should discuss your concerns with your line manager. Kinectrics will respect your views and not force you to work on that contract if satisfied that your views are genuinely held and not frivolous.

Human Rights

We are committed to supporting the protection of human rights throughout our operations. We are also committed to avoiding slavery. We will not knowingly do business with suppliers, clients, business partners, or others who do not adhere to our human rights principles.

Respect for Safety, Health and the Environment

Kinectrics is committed to providing a healthy and safe work environment. No task is so important that we cannot make the effort to do it safely.

We care about the communities where we work and live. Kinectrics is committed to implementing effective health and safety management systems, adopt best practices, and engage our people and business partners in continuous performance improvement.

All staff have a personal responsibility to keep our environment and ourselves safe. We do this by ensuring we have been fully briefed on and have a good understanding of the task at hand. We must be aware of risks involved in the work and what precautions need to be taken.

We recognize that our work may have an impact on the environment, but we always seek to minimize our negative impacts and maximize our positive environmental contributions.

Kinectrics is committed to having a positive relationship with Indigenous groups and communities in the areas where we operate.

Social Media Responsibilities

Social media communications are qualitatively different from other forms of communication in terms of their permanence and potential for broad circulation. It is the responsibility of social media users to understand the risks of usage, regardless of whether they think their comments are private. We encourage employees to “think before they post”.

Upon associating your social media account with Kinectrics, employees are asked to always act professionally and responsibly, and in a way that adheres to Kinectrics’ Code. Current employees may identify Kinectrics as their employer and list their job title. Employees may not use social media to communicate on behalf of Kinectrics (or in a manner that may be confused as being on behalf of Kinectrics) without express written permission in advance.

When posting on social media, employees are expected to respect Kinectrics contracts, copyright, trademarks, logos, images, and other intellectual property. Additionally, employees must avoid sharing confidential information regarding coworkers, financial statements, internal communications, upcoming product launches or development news, and any other sensitive information. Employees should also receive appropriate permissions to use a third party’s copyrighted material or mention any work referring to clients or their projects. Engaging in negative comments regarding the Company, its suppliers, clients, and/or competitors, and in legal matters involving the Company, clients, and/or competitors is strictly prohibited. Kinectrics does not tolerate any form of social media harassment. If you experience harassment, please report the incident immediately to your manager.

Employees may be accountable for all information posted online. Social media use during non-working hours on personal equipment must not negatively affect Kinectrics’ reputation, nor should published materials be insulting, demeaning, or offensive to Kinectrics, its affiliates, customers, vendors, or other employees. Employee misconduct that involves the use of social media can have an immediate, significant, and ongoing impact on important Kinectrics’ interests. Social media activity that constitutes a contravention of Kinectrics’ policies or expectations will be considered in light of these realities.

Discipline for social media activities may be imposed in a wide variety of circumstances, including:

- Where the conduct interferes with Kinectrics’ duty to other employees, including its duty to provide a safe and harassment-free workplace
- Where offending conduct is linked to a violation of internal employer policies or to employer’s legal obligations, either alone or in addition to employer policies
- Where the conduct interferes with the employee’s job duties
- Where the conduct causes harm to reputation, such as negative or defamatory comments about the employer and/or its operations

Examples of social media activities that may give rise to discipline include:

- Breaches of employee or customer privacy
- Misuse or disclosure of confidential or proprietary business information
- Criminal Code offences, such as the dissemination of child pornography
- Breaches of Human Rights legislation, including discrimination or harassment
- Breaches of the Occupational Health and Safety Act relating to workplace violence or harassment
- Defamation
- Excessive social media use during working hours

Post-Employment Responsibilities for Social Media

Upon termination of employment with the Company for any reason, employees are required to promptly remove all reference to current employment with Kinectrics from any business and/or personal social media site. Former employees may continue to list the fact that they worked for the Company, including noting past job duties; however, the social media website should in no way imply that the former employee is still employed or currently associated with the organization. Any

exceptions to this policy, such as when a former employee continues to do work for Kinectrics as a contractor, must be approved in advance by the VP, Human Resources.

The Company's name and logos are trademarked and property of the Company. Any statement which may imply that former employees continue to work for the Company post-employment is a material misrepresentation of the truth for which the Company may take legal action.

Summary

Ethical conduct is an essential means by which Kinectrics sustains relationships with customers, employees, suppliers, governments, and the general public. We earn trust and respect of stakeholders by maintaining a commitment to the shared values and rules within the Code. We are committed to maintaining an organizational culture that encourages people to do the right thing. Anyone who is found to have violated the Code may be subject to disciplinary action, up to and including termination, and there may be an obligation on the Company to contact appropriate authorities.