



**plus
company**

Code of Conduct

Revision Table

Date	Description	Revised by	Approved by
Dec 2017	Annual Review	Mélanie Provost	Sandra Giguère
Jan 2019	Annual Review	Mélanie Provost	Sandra Giguère
August 2020	Additions to the Code	Mélanie Provost	Sandra Giguère
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Code of Conduct

RESPECT, INTEGRITY, HONESTY AND OPENNESS TO DIVERSITY

The fundamental values of Plus Company International Limited are respect, integrity, honesty and openness to diversity. We firmly believe such values are key to nurturing a teamwork environment that leads to a spectacular product, as well as encouraging the members of our organisation to fully develop their potential along the way. We also believe that autonomy and responsibility go hand in hand, and both are central to the fulfillment of our mission. All of us have a responsibility to contribute positively through adhering to a set of principles that define our culture, corporate beliefs and commitments. A Code of Conduct defines the rules that allow our values to flourish, that's why it's important for us to have one and to comply with it.

Application

This Code of Conduct is applicable to all of us who work within Plus Company International Limited and its divisions and subsidiaries around the world where we do business, (collectively referred to herein as the "Corporation"), that is to say: directors, employees, temporary employees and freelance service providers.

This Code of Conduct is not a comprehensive document intended to address every legal or ethical issue that may occur, nor is it a description of all laws and policies that apply within the Corporation. It should be used as a guide to alert us of significant legal and ethical issues that frequently arise and it is meant to provide the basis of conduct considered by the Corporation to be reasonable and lawful on the one hand and unacceptable on the other hand. Each of the Corporation's divisions and subsidiaries have adopted various specific policies and procedures dealing with a number of the topics included in this Code of Conduct and we should be aware of and comply with all policies and procedures that apply in our workplace. In the event that any policies and procedures implemented by any division(s) or subsidiary(ies) conflict with this Code of Conduct, this Code of Conduct shall prevail, however, nothing shall prevent a division or subsidiary from having policies or procedures that are more restrictive than this Code of Conduct.

Compliance with Laws and Professional Codes

All of us are required to comply with all applicable federal, provincial, state and local laws, rules and regulations, as well as the laws of foreign nations, in the conduct of Corporation business (collectively referred to herein as "Laws"). Please remember that compliance with Laws means not only following the letter of the Laws, but also conducting business so that the Corporation will maintain its reputation for integrity and honesty in carrying out its business activities worldwide. Although no one is expected to know the details of all Laws, it is important to know enough to determine when to seek advice from appropriate personnel. Questions about compliance should be addressed to your local Legal Department.

In addition, those of us regulated by professional codes of practise, conduct or ethics shall comply therewith.

Confidentiality

All information relating to the Corporation's business, or to its clients or suppliers, will be treated as confidential. We must maintain as confidential all items pertaining to business of the Corporation and its clients and suppliers, both while employed by the Corporation and after termination of employment for any reason. Also, confidential information must not be used for personal gain.

For privacy reasons and out of respect for everyone who works within the Corporation, personal information should be kept strictly confidential. This includes all personal information such as social security number, home telephone number and address, salary and other benefit data. Access to this information should be limited to those with a specific need to use the information in the performance of their duties and no personal information regarding anyone working for the Corporation should be communicated to third parties without prior approval from your local Legal Department and the consent of the individual, if required.

Unauthorized use or distribution of confidential information and personal information is prohibited and could also be illegal and result in civil or criminal penalties.

Conflicts of Interest

A conflict of interest occurs when an individual's private interest (or the interest of a member of his or her family) interferes, or appears to interfere, with the interest of the Corporation as a whole. We must avoid placing ourselves in situations where personal interest may be in conflict, or could reasonably be expected to create a conflict, with the duties of our position or with the interests of the Corporation. All business decisions must be made solely in the best interests of the Corporation, based on sound business judgment. A conflict of interest would exist when loyalties or interests are divided between the Corporation's best interests and personal interests or the interests of another, such as a competitor, supplier or client. Such a situation, however harmless it may appear, could arouse suspicions among co-workers that might affect working relationships.

If a situation constituting a conflict of interest, or that could constitute a conflict of interest, is encountered, the matter should be discussed with a supervisor and your local Legal Department for an assessment as to whether conflicts of interest concerns are present and how to resolve them.

It is prohibited to make payments or offer benefits of any kind to a public official (domestic or foreign) in order to influence the performance of the official's duties or functions; or to induce the official to use his or her position to influence any acts or decisions of their government. Without limiting the generality of the preceding terms, all of us are required to comply with *the Corruption of Foreign Public Officials Act (Canada)*, *U.S. Foreign Corrupt Practices Act of 1977* and *the UK Bribery Act of 2010* or their equivalent in other relevant jurisdictions which makes it an offence to i) directly or indirectly give or offer any form of advantage or benefit to a foreign public official to obtain an advantage in the course of business; or ii) engage in certain accounting practices where those practices are employed for the purpose of bribing a foreign public official or concealing a bribe. A foreign public official for the purposes herein means: (a) a person who holds a legislative, administrative or judicial position in a foreign state; (b) a person who performs public duties or functions for a foreign state, including a person employed by a board, commission, corporation or other body or authority that is established to perform a duty or function on

behalf of a foreign state, or is performing such a duty or function; and (c) an official or agent of a public international organization that is formed by two or more states or governments, or by two or more such public international organizations.

Political contributions of money or anything of value, including loans, contributions or use of either goods, facilities or services, by or in the name of the Corporation in connection with a political candidate or party at any level may not be made. Any of us wishing to become involved with a political candidate or party must verify with an immediate supervisor to ensure that such activity will not conflict with this Code of Conduct. If additional guidance is required in this regard, your local Legal Department should be consulted.

Fair Dealing

We must deal fairly with the Corporation's shareholders, clients, suppliers, competitors, employees and anyone else with whom you have contact in the course of performing your job. You will not take unfair advantage of anyone through manipulation, concealment, abuse or privileged information, misrepresentation of facts or any other unfair dealing practice.

Gifts and Entertainment

We may not accept any improper gift, monetary or otherwise, from a supplier, potential supplier or any other organization or individual that does business or seeks to do business with the Corporation (whether directly or through a client) or otherwise is in a position to influence our business decisions. An improper gift may include anything of value offered in an attempt to influence our business judgment. Whether a gift is improper or inappropriate may vary depending on the circumstance and geographic location, so reference should also be made to guidelines adopted in each of the Corporation's locations. However giving or receiving any payment or gift in the nature of a bribe or kickback is absolutely prohibited.

Please refer to your specific agency's policy, if applicable, for particular threshold dollar amounts for gifts as well as more details on the parameters around giving and receiving gifts that are not improper.

The giving of gifts, favours, or payments of any sort, either directly or indirectly, which illegally influence (or would appear or are intended to influence) business decisions or create a personal obligation that is inconsistent with an arm's length business relationship are not permissible. Also, gifts or entertainment that violate another Corporation's policy must never be provided.

Diversity and Inclusion

The Corporation is committed to fostering and preserving a culture of diversity and inclusion.

We honor and celebrate the individual characteristics in terms of age, race, ethnicity, gender identity or expression, sex, sexual orientation, family or marital status, physical and mental ability, language, national origin, political affiliation, religion, socio-economic status, and other characteristics that make those that work for the Corporation unique.

The sum of these individual characteristics, life experiences, realms of knowledge, modes of expression, unique capabilities and talents makes up our culture, supports our individual and collective growth, and fuels our innovative work.

The Corporation applies diversity and inclusion practices and policies to all areas of our business, including talent acquisition, development and retention practices; product and campaign development practices; client and supplier relations; and the ongoing cultivation of work environments and systems that support opportunity and equity.

All those working for the Corporation have a responsibility to embody and promote inclusion, treating others with dignity and respect at all times. Anyone found to have exhibited inappropriate conduct or behavior against others may be subject to disciplinary action. Anyone who believes they have been subjected to any kind of discrimination that conflicts with the Corporation's diversity policy and initiatives are urged to seek confidential and secure counsel and assistance from a manager or your local human resources team.

Discrimination and Harassment

The Corporation is committed to providing a work environment that is free of any harassment or discrimination. Harassment, discrimination or offensive behaviour of any kind, which includes the demeaning of individuals through words or actions or the display or distribution of offensive material, will not be tolerated. We can maintain the desired work environment by granting others the same respect, cooperation and dignity that we expect to receive from them. It should be noted that detailed discrimination, harassment and equal opportunity policies adapted to local legal requirements are in effect throughout the Corporation's divisions and subsidiaries and reference should be made to the policy applicable in each region.

Corporation Assets

Theft, carelessness or waste of Corporation assets have a direct impact on profitability. We must all use Corporation assets in a reasonable and prudent manner. This includes cash and other financial assets, computers and other equipment, supplies and all other Corporation property, such as names and trademarks.

Computer and Communication Resources

The Corporation's computer and communication resources, including computers, voicemail and email present significant security and liability risks to users and the Corporation in areas such as virus attacks, compromised network systems and services, privacy, intellectual property and other potential legal liability. Reference should be made to your local information security, IT systems usage policy, or similar, for specific guidance, however, as a general principle all the computing resources used by the Corporation to provide computing and network facilities throughout the organization are the property of the Corporation, are intended for use by us to conduct the Corporation's business and should not be used in a way that may be unlawful or disruptive or offensive to others.

Internal Controls and Record Keeping

The Corporation requires honest and accurate recording and reporting of information in order to make responsible business decisions and accurately calculate financial results. The records and books of accounts of the Corporation and all supporting documents must fairly and accurately reflect each transaction recorded therein. No false, misleading or deliberately inaccurate entries shall be made in the Corporation's books and records for any reason. It is everyone's responsibility to assure that all business transactions are properly authorized, accurately identified and promptly recorded in the financial statements. In addition, no one shall make, or cause to be made, any false or misleading statement to an accountant in connection with any examination or audit of the Corporation's books and records. These requirements apply to books and records of all types, including financial and expense reports, requests for reimbursement, sales documents, and time sheets.

Numerous laws require the retention of certain Corporation records for specified periods of time. The Corporation is committed to compliance with all laws and regulations relating to the retention of records. All records in the Corporation's possession must be identified, maintained, retained or destroyed systematically and regularly. Under no circumstances are Corporation records to be destroyed selectively or maintained outside designated storage facilities.

In the case of pending or contemplated litigation or government investigations, all records that may be responsive thereto must be retained and preserved, regardless of any records management policy, until the Chief Legal Officer, notifies otherwise.

Questions

If anyone has any doubts about whether they or anyone else is adhering to this Code of Conduct, or a related policy or procedure, the matter can be discussed with a supervisor, a member of your local human resources or local Legal Department.

Non-Compliance

Failure to comply with this Code of Conduct can have severe consequences for both the non-compliant person and the Corporation. The Corporation will impose appropriate discipline, which may include dismissal for violations of the Code of Conduct. Every one of us is responsible for complying with the provisions of this Code of Conduct and on an annual basis we will be asked to confirm having read it.

Modifications

The Corporation reserves the right to modify, revoke or suspend, in writing, this Code of Conduct and other policies and procedures in effect throughout the Corporation.

Reports

The Corporation wants to promote a corporate culture of integrity and transparency and, to this end, provides its stakeholders (employees, freelancers, clients, shareholders, suppliers, and the community) an anonymous, external and confidential Ethics Report Line. Any violation or suspected violation of this Code of Conduct should be reported.

Reporting via Internet: pluscompany.ethicspoint.com

Reporting by phone: 855-850-4997