

Be **cpcs** smart 

Integrity Reporting and Investigation Policy

Upholding our Integrity Standards

Approved by the CPCS Board of Directors: 13/07/2023

This policy is applicable to:

CPCS

CPCS Transcom Limited and all its subsidiaries.

All CPCS People

Employees, directors, associates and exclusive associates.

Vendors and Suppliers

Based on nature of service and risk assessment.

Your responsibility

We expect that you'll always act with integrity as each of us represents CPCS and share a collective responsibility to safeguard our organization's values.

TO STOP MISCONDUCT

CPCS strictly prohibits illegal conduct of any kind, including corrupt behaviours. We value integrity in all our personal and professional interactions and relationships with clients, partners,

competitors, and government officials alike. We're committed to upholding the highest integrity standards. And you must too.

OUR COMMITMENT

Our success is based on our individual and collective integrity, never on illegal and unethical behaviour.

We provide a positive culture of feedback and encourage the reporting of any misconduct as soon as witnessed.



Purpose

This policy is designed to:

- Encourage a positive culture of feedback, where speaking up openly is valued and promoted.
- Explain how we treat allegations of misconduct.
- Prevent retaliation against any individuals who raise concerns or participate in an investigation.
- Comply with relevant applicable laws, including those that protect people who report misconduct, sometimes called whistleblowing laws, directives, or regulations, and those that govern the management of certain forms of data.



Obligation to report misconduct

Always act in a way that upholds our Integrity Code and related policies.

Report any work-related conduct that is contrary to our Integrity Code and related policies or unlawful. Examples of misconduct include:

- Actions that violate the law.
- Fraud, theft, improper accounting practices, money laundering or false claims.
- Corruption, conflicts of interest, kickbacks, and any other form of corrupt behaviour.
- Actions that pose serious environmental risk.
- Actions that endanger health, safety, or violate labour or civil rights.
- Breach of data protection, confidentiality, privacy, actions or omissions that pose a cybersecurity risk.
- Improper interpersonal behaviour such as verbal or physical violence, discrimination, racism, harassment, and sexual harassment.

» » » **Note** - Knowingly making a false report may lead to disciplinary action.

Q&A

When should I report?

Raise concerns as soon as you have reason to suspect misconduct.

You do not need to prove an allegation or investigate a misconduct yourself before reporting.

Waiting to raise a concern about misconduct will impede our company's ability to effectively investigate and address reports in a timely manner.

Why should I report?

Because:

- It's the right thing to do.
- You are enabling a faster resolution.
- You want to help reduce risks and prevent misconduct.

You can be assured that your report will be treated confidentially and anonymously. Each submission will be carefully assessed and, when required, thoroughly examined in a fair, impartial, and objective manner. In most instances, the review process will be conducted internally, but we may involve external experts where appropriate.

How to report misconduct

All CPCS People must report misconduct promptly and have access to different reporting options:

- Report to your manager or a member of the Talent Management team; or
- Report directly to the **Corporate Integrity Officer**: integrity@cpcs.ca; or
- Report anonymously by completing this [online form](#) received by the Corporate Integrity Officer and General Counsel: or
- If you have a valid reason to believe that a report to the Corporate Integrity Officer may not be handled appropriately, you can report directly to CPCS external director, Kerry Gerber: kgerber@cpcs.ca

» » » **Note** – You have more than one reporting option available to you at any time.

Q&A

How will my report be handled?

Reports and information gathered during an investigation are treated as containing sensitive content. Such information will be handled as confidential and shared on a need-to-know basis to maintain the integrity of the investigation underway, or to comply CPCS's legal obligations.

Can I report anonymously?

While we encourage reporters to identify themselves because it helps the investigator to better address allegations raised, reporters can remain anonymous when filing a report via the anonymous form, if allowed by law to do so in your jurisdiction. All reports are reviewed as promptly as possible and addressed appropriately.



Q&A **What kind of measures can be taken when the allegations are true?**

If an investigation uncovers misconduct, suitable and proportionate disciplinary actions will be evaluated. The disciplinary measures will be determined based on fairness, taking into account the nature, severity, and recurrence of the misconduct.

Will I receive the investigation report?

In most instances, no. The person who makes the report is usually contacted by the investigation team after the investigation is complete but is not provided a copy of the report. Investigation reports are confidential and may be subject to legal privilege.

What about the confidentiality of the investigation?

The identity of the reporting person (or any other information from which their identity could be inferred) is not disclosed to anyone beyond the authorized individuals competent to receive, investigate or follow-up on reports, without the explicit consent for the reporting person.

However, in case of obligations imposed by regulations or laws (e.g., investigations by national authorities or judicial proceedings), the identity of the reporter(s) may be disclosed. The reporter must be informed prior to the disclosure.

Other examples of measures taken to keep reports and investigations confidential include access restricted record-keeping, limited distribution of the investigation reports.



Prohibition on retaliation

CPCS is committed to a workplace culture where employees feel safe to raise concerns at any time without fear of retaliation. Employees must not retaliate against anyone who filed a report in good faith or participated in an investigation. CPCS's anti-retaliation protection extends to employees, external third-party reporters, witnesses, persons who assisted the reporter in the investigations process,

persons connected with the reporter who could suffer retaliation, or legal entities owned by the reporter. Acts, threats or attempts of retaliation are a serious violation of the Code and will be investigated. Anyone found to have engaged in retaliation will be subject to disciplinary action, up to and including dismissal.

Q&A

What is retaliation?

Retaliation occurs when adverse action is taken against an employee for reporting misconduct, participating in an investigation, refusing to participate in suspected improper activity or exercising workplace rights protected by law. Examples include:

- Demotion
- Suspension
- Dismissal
- Salary reductions
- Job reassignments
- Failing to promote
- Creating a hostile work environment
- Adversely impacting working conditions
- Denying employment benefits



Q&A

What should I do if I fear retaliation?

Our anti-retaliation policy protects employees who file a report or cooperate in an investigation. If you're concerned, include a note in your report to that effect.

What should I do if I believe I'm experiencing retaliation?

If you observe or suspect an act of retaliation, you must report the concern immediately through one of the available reporting channels.

