

BOWEN Group

2020 Business Code of Ethics



Business Code of Ethics

Contents

BOWEN’s Manifesto.....	3
Land Acknowledgement	3
Purpose	3
How can the Code Help you.....	3
Guiding Principles	4
Making Ethical Decisions	4
Confidentiality Policy	4
Conflicts of Interest.....	5
Anti-Corruption and Bribery Policy.....	8
Gifts and Entertainment	9
Health and Safety.....	9
Environment	10
Fitness for Duty.....	10
Violence and Harassment	10
Reporting Violations	11



BOWEN's Manifesto

People are the heart of every business. At BOWEN Group, we support that truth every single day. We champion inclusive cultures, harness diverse talent and underpin all that we do with a fierce safety focus. When we are successful, the people we source and manage are able to lead their best lives. When skilled talent gets to work with Canada's leading organizations, our economies thrive. Our communities thrive. We don't just work in the human capital space. We work to transform it. With market interruption at every turn, our job is to be as fluid as the liquid workforce we power.

Land Acknowledgement

BOWEN Group's head office is situated on land adjacent to where the Bow River meets the Elbow River. The traditional Blackfoot name of this place is "Mohkinstsis" which we now call the City of Calgary. The City of Calgary is also home to the Métis Nation of Alberta, Region III. BOWEN Group would like to acknowledge the traditional territories of the Blackfoot and the people of the Treaty 7 region in Southern Alberta, which includes the Siksika, the Piikuni, the Kainai, the Tsuut'ina, and the Stoney Nakoda First Nations, including Chiniki, Bearspaw, and Wesley First Nation.

BOWEN Group recognizes that our work, and the work of our employees and contractors, takes place on traditional Indigenous territories across Canada. BOWEN remains committed to the land and communities we interact with, to foster resilient communities.

Purpose

The Business Code of Ethics (the "Code") is a statement of BOWEN Workforce Solutions Inc. (herein, the "BOWEN Group") which establishes expectations of legal and ethical concern. This Code should serve as a reference for all BOWEN Group employees and contractors in fulfilling their responsibilities to conduct business in a legal and ethical manner.

Included in the Code, BOWEN Group has adopted multiple policies addressing specific elements of the business. When appropriate, those separate policies are referred to in the code and are incorporated herein by reference (the "Code Policies"). If there is a conflict between the Code and a Code Policy, you must comply with the specific Code Policy.

Any reference to "employees" in the Code or Code Policies includes executives, directors, officers, employees, and contractors of BOWEN, unless otherwise stated.

How can the Code Help you

- Conduct yourself honestly and ethically
- Uphold our values and protect our reputation
- Understand what BOWEN expects from you
- Make good decisions everyday
- Comply with Laws, regulations, and standards that apply to our company



- Understand where to go if you have questions

Guiding Principles

BOWEN is a business solutions company built on the belief that our people are our single most important resource. BOWEN is committed to protecting all employees, as well as clients, contractors, subcontractors, visitors and the public by, among other things, implementing a Business Code of Conduct, which achieves the following:

- Helps create a safe, healthy and productive work environment, on the premises of both the Company and our clients;
- Maintains the credibility and reputation of the company and its clients to ensure the promotion of healthy communities;
- Adheres to the standards, legislative policies, and requirements of our industry and the respective operations of our clients where BOWEN Group workers are on assignment;
- The following principles included in this Code guide BOWEN Group's relationship with our stakeholders, customers, employees, communities, contractors, and clients.

Making Ethical Decisions

BOWEN Group's policy is to comply with all governmental laws, rules and regulations applicable to our business. While the foundation of the Code and Code Policies is within compliance of applicable federal, provincial and municipal laws BOWEN Group expects its employees and contractors to avoid unethical business dealings, whether actual or perceived, even in situations where no law may be violated. The standards set forth in the Code and the Code Policies exceed legal requirements and reflect that nothing can replace good judgment.

BOWEN Group expects its employees to always choose the course of action with the highest integrity when conducting work. Making ethical decisions should always be held top of mind as BOWEN values how results are obtained, not just that they are. BOWEN expects compliance with its standards of integrity for all employees and contractors and will not tolerate any actions that result in economic gain that was achieved through a violation of the law or obtained dishonestly.

BOWEN expects its Leaders to support all employees in decisions that pass up an opportunity or advantage for its unethical nature.

Confidentiality Policy

Directors, officers, employees and contractors shall maintain the confidentiality of all information entrusted to them by the Company or its suppliers, customers or other business partners, except when disclosure is authorized by the Company or legally required.

Confidential information includes (1) information marked "Confidential," "Private," "For Internal Use Only," or similar legends, (2) technical or scientific information relating to current and future products, services or



research, (3) business or marketing plans or projections, (4) earnings and other internal financial data, (5) personal information, (6) supply and customer lists and (7) other non-public information that, if disclosed, might be of use to the Company's competitors, or harmful to the Company or its suppliers, customers or other business partners. Confidential information also includes information that our customers and suppliers have entrusted the Company.

To avoid inadvertent disclosure of confidential information, directors, officers, employees and contractors shall not discuss confidential information with or in the presence of any unauthorized persons, including family members and friends.

The obligation to preserve confidential information continues even after the contract for services or other relationship to the Company ends.

This Code is not intended to modify any separate confidentiality agreement to which a director, officer, employee or contractor may be subject.

Respect for confidential information will be given in so far as it is given in confidence.

Conflicts of Interest

BOWEN Group strives to always maintain the highest degree of integrity when conducting and operating our business. In order to fulfill this objective, when conducting business on behalf of BOWEN Group, it is vital that employees maintain judgment independent of their personal interest.

A conflict of interest may occur whenever an employee's interest in a particular subject may lead them to actions, activities or relationships that undermine the company and may place it at a disadvantage. This includes participation in any business activity that would benefit from a relationship with BOWEN Group.

BOWEN Group aims to work proactively with employees to identify possible conflicts of interest that may arise and resolve any potential damage before it happens. It is therefore expected that when an employee understands and suspects that a conflict of interest could exist, they are required to bring the matter forward to management. Leaders also have a responsibility to identify potential conflicts of interest of their subordinates.

Employee conflicts of interest may take on many different forms that include, but are not limited to, conflict of interest examples:

- Employees' ability to use their position with the company to their personal advantage,
- Employees engaging in activities that will bring direct or indirect profit to a competitor,
- Employees owning shares of a competitor's stock,
- Employees using connections obtained through the company for their own private purposes,
- Employees using company equipment or means to support an external business,
- Employees acting in ways that may compromise the company's legality (e.g. taking bribes or bribing representatives of legal authorities)



Diversity and Inclusion

BOWEN Group recognizes and values that our employees come from diverse backgrounds hold different beliefs and have distinct abilities. Our diversity enriches our corporate culture and broadens the experience of those we interact with. We do not condone any form of prejudice or intolerance. We encourage all employees to respect and celebrate each individual's thoughts, opinions and backgrounds.

In order to provide equal employment and advancement opportunities to all individuals, employment decisions at BOWEN Group are based on merit, qualifications, and abilities. BOWEN Group does not discriminate in employment opportunities or practices because of race, color, religion, sex, national origin, age or disability.

BOWEN Group will make reasonable accommodations for qualified individuals with known disabilities unless doing so would result in an undue hardship. This policy governs all aspects of employment, including selection, job assignment, compensation, discipline, termination, and access to benefits and training.

Employees with questions or concerns about discrimination in the workplace are encouraged to bring these issues to the attention of their Leader. Employees can raise concerns and make reports without fear of reprisal. Anyone found to be engaging in unlawful discrimination will be subject to disciplinary action, including termination of employment.

BOWEN Group is dedicated to providing an atmosphere free from barriers in order to promote equity and diversity. We celebrate and welcome the diversity of all employees, stakeholders and external personnel. It is the policy of BOWEN Group to foster an environment that respects people's dignity, ideas and beliefs thereby ensuring equity and diversity in employment. We demonstrate our commitment to this by providing a supportive work environment and a corporate culture that welcomes and encourages equal opportunities for all employees.

All personnel actions regarding hiring, compensation, promotion, benefits, job assignments, transfers, lay-offs, return from lay-offs, company sponsored programs or events, etc. will be taken without regard to race, colour, creed, religion, sex, gender identity, gender expression, family status, age, language or national origin.

BOWEN Group will ensure that accommodations are made for individuals who require them. Individuals are encouraged to let BOWEN Group management know of any accommodations that should be made.

BOWEN Group will ensure that employees and stakeholders are culturally competent and may use various training initiatives to foster these competencies.

BOWEN Group is dedicated to recruiting and retaining a qualified workforce. By valuing a diverse workforce, BOWEN Group is committed to hiring practices that are fair and equitable. BOWEN Group will always hire the most qualified candidate for a position. We will ensure that the search and hiring process is fair and equitable so the appropriate qualifications of each candidate are the only criteria upon which a hiring or promotion decision is made.



Privacy Policy

BOWEN Group is committed to being accountable to those individuals whose *personal information* it collects, uses or discloses in the conduct of its business.

This Policy has been developed in compliance with Alberta's Personal Information Protection Act ("PIPA") and the Federal Personal Information Protection and Electronic Documents Act ("PIPEDA") where applicable. Both PIPA and PIPEDA set out rules for how organizations such as ours can collect, use, disclose and discard your personal information.

Personal information is data about an identifiable individual, (except for items such as business title and business contact information), such as someone's home address, social insurance number, sex, income or family status.

This Policy and its related practices apply to all *employee/contractor* personal information regarding all staff members engaged in BOWEN Group's business (and related affiliates and subsidiaries of BOWEN Group). All staff members providing services to third parties are required to act in accordance with this Policy and its practices, as well with respect to their use of BOWEN Group assets.

Employee/contractor personal information is information that is collected, used or discarded solely for the purposes reasonably required to establish, maintain, manage or terminate an employment/contract relationship between an employee/contractor, (including a volunteer), and an organization.

Generally, BOWEN Group collects, uses and discloses personal information for prospective, present or former employees/contractors for the administration and management of an individual's employment/contract relationship with BOWEN Group. For example, BOWEN Group will collect personal information that: verifies identity; credit worthiness; enrolls an individual in a program; ensures safety and security of staff; determines eligibility for initial employment; enables the administration and paying of benefits, complying with applicable employment or legal requirements and the like.

BOWEN Group will obtain express or implied *consent* from individuals, (except where otherwise permitted by law), to collect, use and disclose personal information for reasonable business purposes. The purpose for the collection, use and disclosure of the personal information, (except where otherwise permitted by law), will be identified before or when the information is collected.

Consent may be oral, in writing, or by electronic medium and such consent may even be implied or express depending on the nature and sensitivity of the personal information.

BOWEN Group will only collect, use and disclose personal information that is necessary to fulfill the purposes generally identified in this Policy. BOWEN Group will not collect, use or disclose personal information except for the identified purposes unless BOWEN Group has received further consent from you. BOWEN Group will only collect, use or disclose personal information in accordance with PIPA and PIPEDA where applicable.



Individuals will be told the purpose for collecting personal information and be given a chance to refuse to give it or a chance to withdraw their consent later unless to do so would frustrate performance of a legal obligation (i.e. such as a contract between yourself and BOWEN Group). Please note that PIPA and PIPEDA allows BOWEN Group to collect, use or disclose employee/contractor personal information without consent if it is reasonable for the purposes of establishing, managing or terminating an employment/contract relationship between BOWEN Group and you. In such cases, the legislation still requires that BOWEN Group notifies you of this collection, use or disclosure.

Personal information will be protected by reasonable security safety measures that are appropriate to the sensitivity level of the information. All electronic personal information will be kept secure by computer security measures which remain the responsibility of the IT department. Individuals are responsible for ensuring they keep their personal workstations secure – for example locking computers when stepping away from their desks and maintaining the security of passwords. Individuals are also responsible for ensuring that all personal information gathered in paper form during the course of a day's business are gathered and locked up by end of business that day.

Personal information will be retained for the period of time necessary to fulfill that for which it was collected, or as required by law.

BOWEN Group is committed to ensuring that the personal information is accurate and complete. Individuals may write to BOWEN Group to ask that BOWEN Group correct any errors or omissions in personal information that is under BOWEN Group's control. If BOWEN Group is satisfied that the individual's request for correction is reasonable, BOWEN Group will correct the information as soon as reasonably possible. BOWEN Group will also send an individual's corrected personal information to each organization it was disclosed to during the year before BOWEN Group corrected it. If BOWEN Group does not agree to correct the individual's personal information, BOWEN Group will at least note the requested correction on copies of the personal information under BOWEN Group's custody and control.

Upon request, individuals will be granted the reasonable right to review their personal information. A request for access must be made in writing and can be obtained from BOWEN Group's Privacy Officer named below. Proof of identity may be required by the access applicant. A minimal fee may be charged by BOWEN Group. A fee estimate will be provided in advance. BOWEN Group will provide access to such personal information within thirty (30) business days after it is requested or else BOWEN Group will give written notice that it needs more time. BOWEN Group may refuse an access request with written reasons and written steps for appeal for the applicant.

Anti-Corruption and Bribery Policy

Whoever we may deal with, and wherever we may operate, we are committed to doing so lawfully, ethically and with integrity. As part of this commitment, all forms of bribery and corruption are unacceptable and will not be tolerated. We must not, and we must ensure that any third party acting on our behalf does not, act corruptly in our dealings with any other person.



What is bribery?

Bribery means a financial or other inducement or reward for action which is illegal, unethical, a breach of trust or improper in any way. Bribes can take the form of money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or any other advantage or benefit.

Bribery includes offering, promising, giving, accepting or seeking a bribe.

All forms of bribery are strictly prohibited. If you are unsure about whether a particular act constitutes bribery, raise it with your leader.

Gifts and Entertainment

BOWEN recognizes and accepts that the occasional offer/acceptance of a modest gift, entertainment or hospitality can make a valuable contribution to the development and maintenance of good business relationships. Employees are expected to exercise good judgment and, if in doubt, may seek advice from their leader.

Health and Safety

BOWEN is committed to pursuing a proactive health and safety program aimed at creating a safe and productive environment for our employees/workers, clients, contractors, sub-contractors and visitors.

In fulfilling this commitment, management will endeavor to provide and maintain a safe and healthy work environment in accordance with industry standards and in compliance with legislative requirements, and will strive to eliminate any foreseeable hazards, which may result in property damage, accidents or personal injury/illness.

Everyone engaged by BOWEN has ownership in maintaining the safety program by understanding their assigned responsibilities in the different work contexts that BOWEN operates as a staffing and workforce services company. It is the responsibility of all workers to ensure a visitor to their work site is aware of the hazards and assist them in following all safety rules and regulations. All workers have the right and responsibility to refuse to perform unsafe work.

Every employee/worker shall be aware of and understand the legislative requirements, industry standards and company policies and procedures that apply to their relevant work sites.

We believe that all accidents and personal injuries are preventable. To attain and maintain an accident free workplace, everyone must contribute to this goal and be fiercely focused on this commitment. Regardless of market demands and customer urgency, work must be performed safely.

Our goal is a healthy, injury-free workplace where safety and productivity go hand in hand. Through personal commitment and your active participation we can achieve this goal.

Please reference the BOWEN Health and Safety Manual, which is inclusive of the full policy.



Environment

BOWEN Group believes in always ensuring we conduct our business in a way that acknowledges a balance between the environmental and economic gain.

BOWEN is committed to environmental standards that ensure that our actions today will secure a stable and healthy environment for tomorrow

Fitness for Duty

BOWEN is committed to protecting the health and safety of all BOWEN employees as well as clients, contractors, subcontractors, visitors and the public by, among other things, implementing a Drug and Alcohol Policy that achieves the following:

- Helps create a safe, healthy and productive work environment, at the premises of both the Company and our clients
- Maintains the credibility and reputation of the company and its clients regarding health, safety and the environment.
- Adheres to the standards, legislative policies, and requirements of our industry and the respective operations of our clients where BOWEN Workers are on assignment.

It is widely recognized that stress, fatigue or being under the influence of drugs or alcohol while on the job poses serious safety and health risks, not only for the individual involved but for all those who work with or otherwise come into contact with that individual.

The Company believes that maintaining a drug and alcohol free workplace and minimizing work-related incidents are crucial steps to ensuring that our environment, employees, and the families and communities that depend on them, remain safe. This belief has been the foundation of the Company's policy of Zero Tolerance for the manufacture, sale, distribution, purchase, possession or transportation of drugs or alcohol to, on or from Company property. The Fitness for Duty Program (the "Program") is designed to better define and implement that goal and to educate our employees as to the Company's expectations.

As an industry leader, the Company has set a goal for its operations of no workplace incidents or injuries. This Program is the core of the Company's efforts to achieve, and maintain, that goal.

Please reference the BOWEN Fitness for duty policy, which is inclusive of the full policy.

Violence and Harassment

BOWEN is committed to protecting the health and safety of all BOWEN workers, clients, visitors and the public by, among other things, implementing a Violence and Harassment Policy.

BOWEN endeavors to prevent incidents associated with workplace conflict, and to provide a healthy, harassment-free workplace where safety and productivity go hand in hand.



It is BOWEN's policy to control the risks of violence and harassment in the workplace by taking all reasonable and practical steps to eliminate or reduce these risks and by responding quickly and effectively to any incidents. BOWEN is committed to eliminating or, if that is not reasonably practicable, controlling the hazard of violence/harassment for our workers.

Employment with BOWEN requires acceptable and respectful behavior at all times that is not offensive or intimidating in nature. Examples of behavior by BOWEN Workers that will not be tolerated include but are not limited to the following:

1. Verbal, written or physical abuse or attacks.
2. Threats or threatening behavior.
3. Derogatory remarks or jokes, innuendo or taunts about any person's (BOWEN Worker, supplier, or customer or public) appearance, religious beliefs, color, place or origin, mental or physical disabilities, ancestry, marital status, family status, source of income or gender.
4. The display of pornographic, racist or offensive signs or images.
5. Practical jokes that result in awkwardness or embarrassment.
6. Unwelcome invitations or requests, whether indirect or explicit.
7. Sexual or other harassment also will not be tolerated and can include such things as pinching, patting, rubbing or leering, "dirty" jokes, pictures or pornographic materials, comments, suggestions, innuendos, requests or demands of a sexual nature.

Unacceptable behavior is offensive and in many cases it intimidates others and the resulting fear or intimidation need not be intentional in order for the behavior to be considered violence or harassment.

Each BOWEN Worker has a duty to maintain his/her workplace free from harassment. BOWEN Workers must not engage in acts of violence or harassment nor be expected to endure acts of violence or harassment by others.

Please refer to the full Violence and Harassment Policy.

Reporting Violations

What Happens When You Report a Code Concern?

- You may choose to remain anonymous, where permitted by law.
- We take every report seriously and our Code investigation team (or a delegate for locally-managed or other matters) will investigate it thoroughly and as confidentially as possible.
- We expect everyone involved to cooperate fully and honestly.
- Directors, officers, employees and contractors are encouraged to report any conduct which they believe in good faith to be violation or apparent violation of this Code. If you believe a violation has occurred, please contact your leader.
- The Company will not allow any retaliation against a director, officer, employee or contractor who acts in good faith in reporting any such violation.



Complaint Procedure

Notification of Complaint

Should an employee, contractor or other personnel observe, learn of or, in good faith, suspect a violation of the Code, including accounting discrepancies, fraud, accounting misrepresentations, auditing matters, accounting omissions, ethics violations or any other financially related concerns, the person must promptly report the violation or discuss issues and concerns of the type covered by this Code with the Chief Financial Officer.

Whenever practical, the complaint should be made in writing. It is unacceptable to submit a complaint knowing it is false and anyone knowingly making a false complaint may be subject to disciplinary action, including termination of employment or have their contract for services terminated.

Investigation

Reports of violations will be investigated under the supervision of the designated person(s) in consultation with external counsel, if applicable or desired. Company personnel and contractors are expected to cooperate in the investigation of reported violations. Where appropriate, a complainant may also be addressed by means of mediation.

Confidentiality

Except as may be required by law or the requirements of the resulting investigation, the designated person(s) and others conducting the investigation shall not disclose the identity of anyone who reports a suspected violation.

Protection against Retaliation

Retaliation in any form against an individual who reports an alleged violation of this Code, even if the report is mistaken, may itself be a violation of law and is a serious violation of this Code. Any alleged act of retaliation must be reported immediately. If determined to have in fact occurred, any act of retaliation may result in appropriate disciplinary action, which may include termination of employment or contract for services.

No False Accusations

As much as we encourage honest reporting, we do not tolerate knowingly false reports. Making a false accusation can divert investigatory resources away from credible good-faith concerns and damage morale. Report what you have a reasonable, good-faith belief be true, but never knowingly make a false accusation, lie to investigators or refuse to cooperate in an investigation, as these actions may also violate our Code.

