



<b>Policy:</b>	<b>Anti-Bribery and Anti-Corruption Policy</b>
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<b>Owner:</b>	<b>Chief Legal Officer</b>

## **Anti-Bribery and Anti-Corruption Policy**

### **1. Introduction and Purpose**

This Anti-Bribery and Anti-Corruption Policy (this “Policy”) establishes controls and procedures to ensure that Bird Construction Inc. and all its subsidiary and affiliated companies (together, the “Company” or “Bird”) complies with all applicable anti-bribery and anti-corruption legislation and regulations.

Furthermore, the Policy ensures that the Company, as well as its employees and personnel including all directors, officers, independent contractors and other persons subject to an employment-type relationship with Bird (the “Employees”) as well as suppliers and subcontractors, conduct business in an ethical and socially responsible manner. It is imperative that all Employees behave ethically in all business dealings and that they do not engage in any type of bribery or corrupt behaviour.

This Policy is designed to be read in conjunction with and in support of Bird’s Code of Ethics, as well as the Employee Handbook, for a thorough review of the required and expected behaviour of all Employees at Bird.

### **2. The Legislation**

Bird and its Employees are subject to *The Corruption of Foreign Public Officials Act (Canada)* (the “CFPOA”) (<http://laws-lois.justice.gc.ca/eng/acts/c-45.2/index.html>) as the primary legislation for anti-bribery and anti-corruption laws. This legislation remains relevant even when Bird conducts business beyond our Canadian borders. For example, the CFPOA would apply in the event of bribery of a foreign public official in relation to the import of goods or equipment. Additionally, other countries have similar legislation, including the Foreign Corrupt Practices Act in the U.S.

This Policy and the procedures within it are designed to ensure compliance with and to supplement the CFPOA.

Additionally, bribery and corruption are prohibited under *Canada’s Criminal Code* (the “Code”). It is a criminal offence for anyone to give or offer a loan, reward, advantage, or benefit of any kind to a federal or provincial government official as consideration for cooperation, assistance, exercise of influence or an act or omission in connection with any government contract or business.

Bird and Bird’s employees must not engage in any behaviour that is expressly prohibited by anti-bribery and anti-corruption laws. Sanctions for individuals and for businesses who engage in prohibited conduct often include civil and criminal liability, as well as fines.

### **3. What is Bribery and Corruption?**

The act of bribery is a corrupt act and can relate to directly or indirectly (i.e. through an agent) offering a loan, reward, or benefit of any kind to obtain or retain an advantage in the course of business. The making of any such offer constitutes bribery or attempted bribery which is prohibited under this Policy and under Canadian legislation.

Corruption is a broad term, but can be distilled to mean the abuse of one's professional role to obtain an undue advantage.

The following is a non-exhaustive list of examples of how bribery and corruption may occur:

- a) "Kickbacks" (when suppliers or service providers distribute part of their earned fees to the individuals who awarded them the contract);
- b) Procurement fraud, including collusion, overcharging, or the selection of subcontractors, suppliers and consultants, on criteria other than those that are ethically reasonable;
- c) Payments to government officials to facilitate the timely delivery of goods, services and/or information to which the public is rightfully entitled, such as permits and licenses, whether or not such facilitation occurs;
- d) Payments to government officials to facilitate access to goods, services and/or information to which the public is not entitled, or to deny the public access to goods, services and/or information to which it is legally entitled, whether or not such facilitation or denial occur;
- e) Payments to government officials to prevent the application of rules and regulations in a fair and consistent manner, whether or not such prevention occurs;
- f) Deliberate disclosure of false, or misleading, information on the financial status of the Company that would prevent potential investors from accurately valuing the Company's worth;
- g) Theft or embezzlement of public property and monies; and
- h) Obstruction of justice or interference in the duties of agencies tasked with detecting, investigating, and prosecuting illicit behavior, including crime or other violations of regulatory or statutory provisions.

### **4. Bribes versus Gifts**

Favorable treatment must not be sought, received, or given in exchange for furnishing or receiving gifts. As noted in Bird's Code of Ethics, the giving and receiving of gifts should be limited to what is within normal business practice and must not, and must not appear to, create a perception of favouritism or otherwise compromise or appear to compromise an Employee's objectivity or integrity.

Employees should use common sense and reasonableness to determine whether something is being offered as a bribe and not a gift. There may be situations where you are offered a gift which you may interpret as attempted bribery or, conversely, you may wish to offer a gift which may be seen by the intended recipient as an intended bribe. In the event there is any doubt, Employees should err on the side of caution and refer to Bird's Code of Ethics for guidance.

## **5. Facilitation Payments**

Facilitation Payments must not be made under any circumstances. “Facilitation Payments” are payments that are made for the purpose of expediting or facilitating the performance of a public official’s routine governmental duties/actions.

Facilitation Payments do not include payments that are lawfully charged by government agencies for their acts or services. Payments for government agencies’ acts or services (i.e. the issuance of permits and licenses) are permissible and are usually published and transparent in Canada.

## **6. Political and Charitable Contributions**

### **Political Contributions:**

In Canada, corporations are prohibited from making political contributions to federal parties and to any candidates for federal office. Provincial legislation also governs political contributions and activities as applicable.

Employees may make political contributions from time to time, and out of their own personal funds, provided they are made in accordance with applicable laws and are not used to conceal bribery or other corrupt or unethical conduct. Political contributions must not be made with the intention of assisting Bird in obtaining or retaining business.

Before making any personal political contributions, Employees are encouraged to consider the optics of doing so in the context of their position and role within the Company. Any political contributions that may appear as unethical or corrupt should not be made and Employees should refer to this Policy and the Company’s Code of Ethics for guidance.

### **Charitable Contributions:**

Charitable support and donations by Bird and by Employees are acceptable and encouraged, whether made in the form of services, time or direct financial contributions. However, Employees must be careful to ensure that charitable contributions are not used as a scheme to conceal bribery or other corrupt or unethical conduct. Bird only makes charitable donations that are legal and ethical, and Employees must do the same.

## **7. Your Role and Responsibilities**

Compliance with this Policy is a key requirement of your employment with the Company. If your conduct does not meet the standards set out in this Policy or is otherwise illegal, dishonest or unethical, you may be subject to corrective or disciplinary measures up to and including termination of employment.

Bird will provide you with Anti-Bribery and Anti-Corruption training, which you will be required to complete as a condition of your employment.

If in doubt, any Employees should seek advice from the Legal & Risk Management team about whether an action could be perceived or considered corruption. If in doubt about any aspect of this Policy, Employees may contact the Chief Legal Officer.

All Employees play a vital role in the prevention of bribery and corruption. In the event you:

- (a) believe or suspect that an Employee or the Company is involved in corrupt behaviour;
- (b) are offered a bribe by a third party or are asked to make one;
- (c) believe that you are a victim of another form of unethical, corrupt or other unlawful activity,  
you may report it to your manager or, if you prefer, you may report the matter to or make enquiries of your human resources representative or as set out in the Company's Whistleblower Policy.

Employees who report behaviour that is contrary to this Policy will be protected in accordance with the Company's Whistleblower Policy and will not be subject to any reprisal.

Reports and enquiries will be treated confidentially to the extent possible and consistent with Bird's responsibility to address the issue (See the Bird's Whistleblower Policy for more details regarding confidentiality).

## **8. Acknowledgement**

You are required to sign the acknowledgement set out in Appendix "A" regarding this Policy.

## **Appendix "A"**

### **Anti-Bribery and Anti-Corruption Policy Acknowledgement**

I, \_\_\_\_\_, have read and understand all the information in the Anti-Bribery and Anti-Corruption Policy and I agree to conduct my activities in accordance with its contents. I acknowledge having read and understood the Anti-Bribery and Anti-Corruption Policy and that I have been provided an opportunity to ask questions about the Anti-Bribery and Anti-Corruption Policy.

I understand that I will be required to re-certify my understanding of the Anti-Bribery and Anti-Corruption Policy on an annual basis during and as a part and condition of my employment with the Company. This may include training on bribery and corruption at the Company's discretion.

I also understand that any violation by me of these standards may result in disciplinary action up to and including termination or other legal remedy available to the Company at law.

**Employee Name:** \_\_\_\_\_

\_\_\_\_\_  
**Signature**

**Date:** \_\_\_\_\_