



BUSINESS CONDUCT AND ETHICS EXPECTATIONS FOR SUPPLIERS AND SUBCONTRACTORS

Our company is committed to unyielding integrity and the highest standard of business conduct. This commitment is integral to our company's continued success, and we believe it positively impacts our clients, owners, suppliers, subcontractors, customers, employees, and investors and the communities where we do business.

All of our suppliers and subcontractors are expected to do what is necessary to understand and comply with these expectations and, in turn, require their suppliers and subcontractors to conform as well. Our mutual success and continuing business relationships depend on it. Our company reserves the right to verify that a supplier or subcontractor's business operations meet these expectations. Failure to act in a manner consistent with these expectations may impede our ability to do business together in the future.

Our company expects our suppliers and subcontractors to maintain and enforce policies requiring adherence to lawful business practices that encompass our expectations, as appropriate. These expectations may occasionally be updated or amended and are set out below.

1.0 HEALTH, SAFETY, AND ENVIRONMENTAL (HSE)

We expect our suppliers and contractors to demonstrate their full commitment to health, safety and the environment. The health and safety of our employees and all personnel associated with our work is our highest priority. Our suppliers and subcontractors are expected to:

- provide a safe and healthy work environment that supports accident prevention, minimizes exposure to health risks, is in compliance with applicable workers health and safety laws and policies, and minimizes harmful impacts to the surrounding community;
- apply safe work practices (including regulatory and contract-specific requirements) to all their activities and instill safety in every aspect of their work processes and in the attitude and behavior of all their workers; and
- conduct their operations in an environmentally responsible manner and in accordance with applicable environmental laws.

2.0 HUMAN RIGHTS AND EMPLOYMENT PRACTICES

The welfare of the workers of our suppliers and subcontractors is critical to us successfully performing our work. Our suppliers and subcontractors are expected to:

- support and respect human rights and avoid complicity in human rights abuses, including through responsible sourcing of conflict minerals;
- perform work without the use of forced, compulsory, bonded, or indentured labour;
- never use misleading or fraudulent practices during the recruitment of employees or offering of employment;
- treat all their workers with dignity, respect, and fairness; and
- conduct all their operations in a socially responsible, non-discriminatory manner and in accordance with applicable laws including those associated with equal opportunity, child labor, forced or compulsory labor, working hours, wages and benefits, freedom of association, data privacy, and harassment-free work environment.

3.0 FINANCIAL AND OPERATION CONTROLS

Our suppliers and subcontractors are expected to:

- keep accurate, complete, fair, timely, transparent, and understandable financial and operational books, records, and accounts, and a system of effective internal controls;
- create, retain, and dispose of business records in accordance with applicable legal and contractual requirements;
- keep accurate and complete records prepared for the company, including records of work time and expenses;
- never share nonpublic information relating to the company, our clients or our projects; and
- comply with insider trading laws including the prohibition against buying or selling securities or advising (e.g., tipping) others to buy or sell securities while aware of material, nonpublic information relating to our company.

4.0 CONFLICTS OF INTEREST, GIFTS, ENTERTAINMENT, AND BUSINESS COURTESIES

Our suppliers and subcontractors, their employees, and their family members must not receive improper benefits through their relationship with our company, our clients or our projects or allow other activities to conflict with acting in the best interests of our company, our clients or our projects. Our suppliers and subcontractors are expected to:

- limit promotional items or entertainment involving our employees to common business courtesies, within accepted business practices and never with the intent to improperly influence a business decision or create a potential conflict of interest or the appearance of impropriety; and
- disclose any potential conflict of interest to the company for review prior to entering into any business transaction.

5.0 IMPROPER PAYMENTS

We maintain zero tolerance for bribery and expects our suppliers and subcontractors to do the same. Bribery is directly or indirectly giving or promising to give anything of value to improperly influence actions of a third party. Bribes may include money, gifts, travel expenses, hospitality, vacations, expenses, below-market loans or products, reciprocal favors, political or charitable contributions, or any direct or indirect benefit or consideration.

6.0 TRADE CONTROLS

Our suppliers and subcontractors are expected to:

- know and comply with the export controls, economic sanctions, and anti-boycott laws applicable to their work with and for the company; and
- never participate in boycotts or other restrictive trade practices prohibited or penalized under Canadian or applicable local laws;

7.0 MONEY LAUNDERING PREVENTION

Our suppliers and subcontractors are expected to follow applicable laws that prohibit money laundering and require the reporting of cash and other suspicious transactions.

8.0 COMPANY RESOURCES

Our resources include property, assets, intellectual property, and confidential information relating to the our company, our clients and/or our projects. Our suppliers and subcontractors are expected to:

- safeguard company resources utilized in the course of performing work, to use such resources solely for legitimate business purposes to advance the interest of the project;
- honour the intellectual property rights of our company and third parties at all times; and
- maintain, handle, and, if applicable, process any confidential information internally and on a need-to-know basis only, with utmost care and in accordance with applicable law.

9.0 COMPETING FAIRLY

We believe in the free market system where merit, quality, price, and other objective factors determine who succeeds and who fails. Our suppliers and subcontractors are expected to:

- compete honestly and fairly;
- comply with applicable antitrust and competition laws; and
- never participate in anti-competitive practices such as price fixing or bid rigging.

10.0 REPORTING CONCERNS AND WHISTLEBLOWER POLICY

Our suppliers, subcontractors, and their employees should promptly report any business conduct or ethics concern which may involve or affect our company, our clients or our project, whether or not the concern involves the supplier or subcontractor (collectively, a “Concern”), by contacting their company representative.

Should that not be possible or, if you do not feel comfortable in doing so, you may contact Bird’s Chief Legal Officer.

Chief Legal Officer: Charles Caza
5700 Explorer Drive
Suite 400
Mississauga, ON
L4W 0C6
Email: charles.caza@bird.ca

If the matter being reported or disclosed relates to inappropriate or fraudulent accounting practices or financial controls or audit matters, you may report the matter in confidence to the Chair of the Audit Committee of the Board of Directors.

Audit Committee Chair: Karyn Brooks
5700 Explorer Drive
Suite 400
Mississauga, ON
L4W 0C6
Email: Karyn.Brooks@bird.ca
Phone: 514-613-1981

Alternatively, any individual who wishes to make a report of any matter under this Whistleblower Policy may do so by contacting Bird’s Ethics Hotline. The Ethics Hotline is operated by an independent and unrelated third party (Ethics Point) and offers individuals the choice to report anonymously. Individuals can access the Ethics Hotline either:

- Online by visiting: <http://birdconstruction.ethicspoint.com>
- By calling: 833-945-1567

The Ethics Hotline is available to intake any report of wrongdoing or related information 24 hours per day, 365 days per year. If you choose to make an anonymous report via the Ethics Hotline,

your anonymity will be protected to the fullest extent possible. Once an incident has been reported to the Ethics Hotline, the matter will be reported to Bird and an investigation will be conducted in accordance with this Whistleblower Policy (see Investigations and Records below).

All reporting and disclosures made under the Whistleblower Policy may be made on an anonymous basis and will be kept confidential to the extent possible.

Reporting to Bird's Audit Committee Chair or Chief Legal Officer may be done anonymously by sending a letter to them at the address listed above.

As noted above, reports and disclosures to the Ethics Hotline may also be made on an anonymous basis as there is no requirement to provide your name when calling the hotline.