



## Code of Conduct Policy

### Purpose:

The Acres Code of Conduct is designed to support Acres Enterprises Ltd. in preserving its long tradition of integrity and credibility with the clients, stakeholders, and our community. Our Code of Conduct Policy outlines our organization's expectations and guiding principles for appropriate workplace behavior.

### Scope:

This policy applies to every employee of Acres Enterprises Ltd., and its subsidiaries and affiliated companies.

Compliance with the Code of Conduct is a condition of employment with Acres.

### Policy:

#### *Core Values*

Core values are our Acres rules that we live by; the fundamental values exercised every day by every employee:

ambitious – energetic, hardworking professional dedication

competent – consistent high-quality workmanship

respectful – honesty, fairness, integrity, and respect

engaged – going above & beyond for each other, our clients and the company

supportive – building a culture of loyalty and positive teamwork

#### *Making the Right Decision:*

As a responsible business enterprise and corporate citizen, Acres is committed to conducting its affairs to the highest standards of ethics, integrity, professionalism, and honesty.

Concern for what is right should be our first consideration in all of our business decisions and actions, and includes compliance with applicable laws, legislation, Acres Core Values and all Policies and Procedures.

We have a duty to report actual or possible misconduct that we become aware of. This includes violations of the Code of Conduct, policies and the law.

We must promptly notify our manager, senior management, leadership, or Human Resources if we:

- are asked to commit or believe we have witnessed a potentially illegal or unethical act, or

- become aware of a breach of the Code or any other situation that could put Acres at risk of loss or harm.

Employees are expected to apply the principles outlined when exercising our judgment, and when we face questions or concerns that do not present correct answers or approaches.

Not every workplace situation can be addressed specifically in the Code of Conduct Policy.

### *Management Role and Expectations:*

While we are all held to the high ethical standards set out in our Values and this Code, those of us who are people managers are expected to:

- promote awareness and understanding of Acres Values and the Code
- lead by example — demonstrate Acres high standards for behavior so our team members understand how they apply to the way we work at Acres and represent Acres outside of our work
- maintain an environment where everyone feels comfortable asking questions, raising concerns and making reports, while respecting the privacy of those who do, and
- promptly address and/or escalate concerns and reports of possible or actual misconduct as appropriate and follow up to ensure they are addressed.

All reports will be investigated promptly and thoroughly, as appropriate. Acres keeps these reports confidential, and a report of misconduct or information is disclosed only to the extent necessary to investigate and address the situation or as legally required.

The term “Third Parties” means clients/customers, prospective clients/customers, suppliers, prospective suppliers and any person or entity with whom Acres Enterprises Ltd does or may do business.

### *Additional Considerations:*

Any employee of Acres who breaches this Code or fails to report an actual or possible breach of the Code will be subject to corrective or disciplinary action.

Corrective or disciplinary action is Acres’ response to unacceptable behavior, including breach of the Code, and can range from reprimands and impact on performance ratings and compensation, to termination of our working relationship with Acres.

We also expect Acres’ clients and suppliers to follow similar principles and share our commitment to ethics and integrity.

We will not knowingly use suppliers or other third parties who violate the law or operate unethically. Employees should consult their supervisor or manager, or Human Resources, if in doubt about what circumstances might create a conflict of interest.