



PROFESSIONAL CONSTRUCTORS

WHISTLE BLOWER POLICY

Purpose:

It is expected that employees of Acres will live up to the highest standards of conduct at all times.

This policy has been developed to assist all Acres employees in becoming and remaining aware of expected conduct in the workplace and in relation to their roles with the company. A whistleblower policy is needed to protect whistleblowers (Acres employees) from identifying and reporting inappropriate, unethical, and/or illegal workplace activity.

A whistleblower policy is important because whistleblowers may be ostracized by their co-workers, discriminated against by future potential employers, or even fired from their organization.

Scope:

This policy applies to all Acres employees.

Policy:

This policy and its related procedures demonstrates Acres commitment to our employees, clients, community and public to providing support for whistleblower protection. Ensuring this policies and its procedures are followed and upheld on a daily basis ensures each Acres employee "walks the talk".

The purpose of this Policy is to establish high standards of moral behaviour for employees to follow when they are off-duty and conducting their personal affairs.

A whistleblower is an employee, former employee, or member of an organization who reports misconduct to people or entities that can take corrective action.

This policy covers instances where an employee, client/customer, other stakeholder, or the public has evidence of activity ("Reportable Activity") by any Acres employee that to the Acres employee knowledge constitutes:

- Accounting, auditing, or other financial reporting fraud or misrepresentation;
- Violations of federal or provincial laws that could result in fines or civil damages payable by Acres, or that could otherwise significantly harm our reputation or public image;
- Unethical business conduct in violation of any Acres corporate policy, including, but not limited to, the Acres Code of Conduct;
- Danger to the health, safety, or wellbeing of employees, clients, or the public.

Procedure

An Acres employee (complainant) may submit their complaint in writing to any Manager or Director.

A Complainant may remain anonymous. However, in order to allow for a better investigation of a complaint, the complainant should consider identifying themselves by giving their telephone number or other contact information.

Even if such contact information is not provided, the substance of the complaint will be treated with utmost confidence and not discussed with others except to the minimum extent necessary to conduct a

complete and fair investigation.

In all cases, the person who is alleged to have committed the infraction will be made aware of the complaint at an appropriate point during the investigation.

Duty to Report:

You are encouraged to report to a Manager or Director as soon as possible if you witness or believe a violation of laws, legislation, policies and procedures, and/or in-appropriate or unreasonable behaviours have occurred.

Allegations that are not made in good faith will be viewed as a serious offence and may be subject to discipline up to and including discharge in the case of employees, and/or the severing of the relationship with clients, contractor, suppliers, or other stakeholders.

Acres will not permit any employees or stakeholders to harass, retaliate or discriminate against those other employees, clients, contractors and stakeholders (the Complainant) who, in good faith, report a Reportable Activity. Retaliation in any form is not tolerated and should also be reported.

Any violation of this policy may subject the violator to disciplinary action, which may include, in appropriate circumstances, termination of employment or legal action. When in doubt about how to act in a given situation, individuals should contact the supervisor or Human Resources for further guidance.