

# SAFE DISCLOSURE POLICY

Rev No.	Created/Edited By	Reviewed By	Approved By	Issue Date
3	Laurel Towler, VP HR	Abu Parker, Director Internal Audit Wayne Pennington, CFO	Andy Brooks President & CEO	May 31, 2014
2	Carolyn Scissons Manager, Internal Audit	Andrew Gay Chief Financial Officer	Andy Brooks President & CEO	September 21, 2012
1	Carolyn Scissons Manager, Internal Audit	Joe Karaan	Andy Brooks Chief Financial Officer	October 2011
0	Financial Controls Group	Financial Controls Group	Andy Mackintosh President & CEO	February 2010
Rev No.	Summary of Changes			
3	Policy amended to Safe Disclosure Policy Scope defined to include illegal, fraudulent and unethical activities or serious wrongdoing by a co-worker, manager, Board member or contractor Complaint resolution process clarified, including review by the Safe Disclosure Committee			

# SAFE DISCLOSURE POLICY

FT-A-C-PS-011



## 1. PURPOSE

FT Services and its subsidiaries and affiliates (collectively, "FT Services") are committed to the highest possible standards of openness, honesty and accountability. As part of FT Services' corporate culture, it is every employee's responsibility to report any suspected breach of ethics, law, or other abuses by a co-worker, manager, Board member or contractor which are not in keeping with the company's standards of integrity and ethical behaviour. Employees who bring forward this information in good faith will be protected from retaliation.

The Safe Disclosure Policy provides FT Services' employees and stakeholders with a confidential avenue to report Complaints related to unethical, illegal or fraudulent activities or serious wrongdoing by a co-worker, manager, Board member or contractor.

## 2. SCOPE

The policy applies to FT Services, its subsidiaries and affiliates.

Everyone at FT Services has a responsibility to report if they believe a co-worker, manager, Board member or contractor is participating in or has done anything that would be considered a serious wrongdoing. These activities can include:

- Illegal activity such as fraud, theft, bribery, "kickbacks", assault;
- Intentional misuse of FT Services funds or assets;
- Intentional departure from normal accounting or auditing practices;
- Dangerous practices likely to cause physical harm or damage to any person or property;
- Unauthorized use of alcohol or use of illicit substances while at work or on company premises;
- Harassment or discrimination;
- Use of power or authority for unauthorized or ulterior purposes;
- Serious unprofessional conduct;
- Serious violations of company policies, rules, regulations or internal controls;
- Knowingly directing or counselling someone to commit an unethical, illegal or fraudulent act.

## 3. PROCEDURE

### 3.1. Submission and Receipt of Complaints

- a) As a first step, employees should attempt to resolve personal grievances and other wrongdoings not related to unethical, fraudulent or illegal activities directly, by speaking with the employee concerned or by bringing these issues to the attention of their supervisor, management or Human Resources.

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- b) Where a person is uncomfortable or unwilling, for whatever reason, to report a wrongdoing in person, then that individual may submit a Complaint confidentially using the Safe Disclosure telephone hotline or dedicated website, which is provided by an independent third party provider, Ethics Point. The toll-free telephone number and website address are posted on FT Services' internal website. When appropriate, complaints may be anonymous.
- c) The Safe Disclosure hotline does not replace the ability of any employee to address their concerns to their supervisor or senior management. It is available where an employee or stakeholder believes they require a higher level of protection in reporting an incident.
- d) Internal Audit shall ensure the toll-free telephone number and website are administered by an independent outside service provider so as to provide a means for confidential and, where appropriate, anonymous submission of Complaints that complies with all applicable laws and regulations.
- e) All Complaints submitted via either the telephone hotline or the dedicated website will be reviewed by the FT Services Safe Disclosure Committee, which will determine the appropriate course of action in relation to the management of each complaint. The Safe Disclosure Committee will comprise three positions, namely the Director Internal Audit, the CFO and the VP Human Resources. The Safe Disclosure Committee will determine whether the reported wrongdoing is an act covered by this policy and whether an investigation should be conducted. If the reported wrongdoing is not an act covered by this policy the Safe Disclosure Committee will give advice as to where the individual should take their concern.
- f) Internal Audit shall report to Finance Committee periodically about the process for receiving Complaints so that the Committee can ensure that the process is satisfactory in its efficiency, accuracy, timeliness, protection of confidentiality or anonymity, and effectiveness. This report will include a summary of all Complaints submitted via the telephone hotline or website and the status of investigations or alternative resolution recommendations put forward by the Safe Disclosure Committee.
- g) FT Services will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee based upon any lawful actions taken by such employee with respect to good faith reporting of concerns or Complaints. FT Services will regard the making of any deliberately false or malicious allegations by any employee of FT Services as a serious offence, which may result in disciplinary action up to and including dismissal for cause.

## 3.2. Retention of Records of Complaints

Records pertaining to a Complaint are the property of FT Services and shall be retained:

- i. in compliance with applicable laws and document retention policies;
- ii. subject to safeguards that ensure their confidentiality and, when applicable, the anonymity of the person making the Complaints; and
- iii. in such a manner as to maximize their usefulness to FT Services' overall compliance program.

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## 3.3. Treatment of Complaints

- a) Internal Audit has been designated by the Finance Committee and CFO to oversee the Safe Disclosure Hotline, the treatment, assessment and investigation of Complaints.
- b) All Complaints shall be treated as confidential, whether received anonymously or otherwise.
- c) A person making an anonymous Complaint must understand that maintaining anonymity could hinder an effective investigation. The anonymity of the person making the Complaint shall be maintained as far as is reasonably practical and legal, until the person indicates that he or she does not wish to remain anonymous. Any system established for exchanging information with a complainant shall be designed to maintain confidentiality and anonymity.
- d) Safe Disclosure hotline or website complaints are initially received by an independent service provider call center or secure web site. The case files are then submitted for access by Internal Audit, the VP HR, CFO and CEO with safeguards to assure confidentiality including special routing and distribution protocols should they be implicated in the report.
- e) Internal Audit will convene a Safe Disclosure Committee meeting to perform a preliminary screening of all reports. Potential finance, accounting internal control or fraud cases are immediately escalated to the CFO. If a member of the Safe Disclosure Committee deems it appropriate, independent external advisors, such as outside legal counsel or auditors who are not affiliated with the FT Services' external auditor, may be engaged for the purpose of undertaking any investigation and/or recommending appropriate action.
- f) Reports are referred to the appropriate department (HR, LR, HSSE, Finance, etc.) for further assessment and investigation (if appropriate). The action determined to be appropriate under the circumstance, including disciplinary action up to and including dismissal for cause, shall then be brought to appropriate members of senior management, as applicable, for authorization or implementation.
- g) Reasonable and appropriate follow-up actions are taken, however, given privacy laws, investigation outcomes will not typically be shared with the reporter. Internal audit will prepare an annual analytics and trending report for senior management and the Finance Committee. All reports of potential fraud and accounting internal control violations will continue to be escalated to the CFO and Finance Committee when received.
- h) Any effort to retaliate against any person making a Complaint in good faith is strictly prohibited and shall be reported immediately to CFO. Any allegations regarding such retaliation will be investigated and dealt with in accordance with this policy.
- i) Treatment of Complaints shall include taking reasonable and necessary steps to prevent further similar violations.

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## 4. ADMINISTRATION

The Director of Internal Audit is responsible for administration, revision, interpretation, and application of this policy. The policy will be reviewed annually and revised as needed.

## 5. REFERENCES

N/A