



CORPORATE POLICIES

Table of Contents

CORPORATE POLICIES.....	1
TABLE OF CONTENTS.....	2
SUNOPTA CORPORATE POLICIES	3
BUSINESS ETHICS & CONDUCT OF CODE.....	3
APPENDIX “A”	11
COMMUNICATIONS POLICY	11
APPENDIX “B”	16
PROCEDURES AND GUIDELINES GOVERNING.....	16
INSIDER TRADING AND TIPPING PURPOSE.....	16
APPENDIX “C”.....	22
EMPLOYEE CONFIDENTIALITY &	22
INVENTIONS AGREEMENT.....	22
APPENDIX “D”	26
HIRING & PROMOTION POLICY	26
APPENDIX “E”.....	27
HARASSMENT AND DISCRIMINATION POLICY.....	27
APPENDIX “F”.....	30
ETHICS REPORTING POLICY.....	30
APPENDIX “G”	33
INFORMATION TECHNOLOGY POLICY.....	33
APPENDIX H	39
DOCUMENT RETENTION POLICY.....	39
APPENDIX “I”.....	43
SOCIAL MEDIA POLICY & GUIDELINES.....	43
APPENDIX “J”	46
TRAVEL EXPENSE GUIDELINES	46

SUNOPTA CORPORATE POLICIES

Business Ethics & Conduct of Code

INTRODUCTION

SunOpta Inc. and its affiliated companies conduct its business in accordance with the spirit, as well as the letter of the law. We believe in and adhere to the highest standards of ethical conduct in all business operations, even beyond the strict requirements of the law. As an employee, you are expected to perform your duties on behalf of the applicable member of SunOpta, not only in compliance with the law but, in accordance with these ethical standards as well.

PURPOSE

This policy is established to set forth the standards that govern all employees in the performance of their duties on behalf of the respective members of SunOpta Inc. and all affiliates (referred to as "SunOpta") and, where applicable, in their involvement in outside business activities. It seeks to bring personal and SunOpta values into congruence and make them self-perpetuating.

Senior leadership has the primary responsibility for setting the standard for ethical conduct through promulgation of appropriate policy and by personal example. By accepting employment within SunOpta, you confirm your acceptance of the obligation to carefully observe these standards of conduct.

In all decisions you make affecting our business, you must consider what is right for SunOpta as a whole and ask yourself how your contemplated action would appear if all the facts, interests and motives were made public. In business, as in life, the hard question sometimes is not "what must I do," but "what must I refuse to do."

It is not possible to present a comprehensive list of every activity that might give rise to an ethical or legal dilemma. Rather, we seek to address those potentially compromising situations that arise with the greatest frequency in the business world.

SCOPE

- a) Each officer, employee and director shall be furnished a copy of this Business Ethics and Conduct Policy.
- b) Each officer, employee and director shall evidence his/her receipt, reading and comprehension of this policy.
- c) Each employment offer letter shall include the Business Ethics and Code of Conduct Policy and a certificate or form which shall be executed as a part of the acceptance of an employment offer. Each servicing Human Resources Department shall maintain records including all documents executed by each employee.

- d) Any violation of this policy shall be subject to disciplinary action. The specific form of disciplinary action taken shall depend on the nature of the infraction and shall range from verbal warning through to termination of employment or criminal prosecution.
- e) All employees are obligated to report any wrongdoing or violation of this code of conduct or related policies, violation of accounting or internal controls, or any incidents of fraud or alleged fraud in accordance with SunOpta's Ethics Reporting Policy.

CONFLICTS OF INTEREST

SunOpta respects your right to privacy in your personal activities and financial affairs. A principal purpose of this policy is to provide guidance to you in avoiding situations in your private life which are, or may appear to be, in conflict with your responsibilities to SunOpta.

It is essential you avoid any situation or interest which might interfere with your judgment with respect to your responsibilities to SunOpta. In determining whether a conflict is involved in a given situation, there is no substitute for your sound judgment and personal integrity applied to the particular facts involved. Generally speaking, a conflict of interest exists when an obligation or situation resulting from your personal activities or financial affairs may influence your judgment in the performance of your job responsibilities.

All of our employees are to conduct SunOpta's affairs on an "arms' length" basis and not engage in any business or financial activity that may conflict with the interest of SunOpta. For example, the selection of agents, contractors, distributors, suppliers, consultants and the like on behalf of SunOpta must be made solely on the basis of their ability to perform the required work competently and at competitive prices.

OUTSIDE FINANCIAL INTERESTS

If you have a financial interest in, are a director of, or perform work for a third party with whom we do business or compete, you must disclose that interest to your supervisor and Human Resources. Such financial interest in a third party includes stock ownership and any related trusts or estates but excludes ownership of less than 1% of the stock.

You should also bring to the attention of your supervisor and Human Resources (see Ethics Reporting Policy) any situation in which the financial interest of an immediate family member or close friend could create the appearance of impropriety. This would include, for example, a situation in which a spouse or close friend was being retained as a consultant or a member of management in one of our supplier companies. Disclosure of these relationships will enable SunOpta to ensure that no conflict exists and that all dealings are consistent with the intent of this policy.

You are expected to disclose all potential conflicts of interest or confirming none exist by documenting on the signature page of the Corporate Policies.

GIFTS, GRATUITIES, ENTERTAINMENT AND TRAVEL

You must not accept any gift, entertainment or anything else which could be perceived by others to be of such value that it may interfere with your judgment concerning the giver of the gift. Generally, this means that gifts over a value of \$250 are inappropriate and receipt of any gift having a value in excess of \$100 should be disclosed to your supervisor and Human Resources (see Ethics Reporting Policy). Any amounts over \$250 should be reported to Chief Human Resources Officer. Employees are also expected to appropriately manage company entertainment and travel expenses (see Travel Expense Guidelines).

OUTSIDE WORK

In addition to potential conflicts of financial interest, a conflict of time interest may exist if you undertake to engage in an independent business venture or to perform work or services for another business or organization to the extent such outside activity impinges on, or conflicts with, your responsibilities to SunOpta. Any such outside interests must be disclosed to your supervisor and Human Resources (see Ethics Reporting Policy).

IMPROPER PAYMENTS

You may not authorize, make, or participate in, a payment of money or a gift on behalf of SunOpta of materials, equipment, services, facilities or anything else of value to:

- any domestic or foreign government or governmental agency or official;
- any nongovernmental customer or prospective customer; or
- any employee, agent or associate of such a person or entity for the purpose of promoting or retaining business for SunOpta or inducing the recipient to grant favorable treatment to, or forgo any claim against, SunOpta.

This does not preclude token gratuities that are consistent with the law and are approved in advance by the SVP Segment leader as appropriate.

CONFIDENTIAL AND PROPRIETARY INFORMATION

SUNOPTA'S CONFIDENTIAL INFORMATION

You must exercise care not to disclose nonpublic information regarding SunOpta or its operations. Of course, not all confidential information will be designated as such and it need not be in written form to require protection. You must be sensitive to the kinds of information that constitutes SunOpta's confidential and proprietary information, sometimes referred to as trade secrets. Confidential and proprietary information is that which is not known or available to the public and which might adversely affect SunOpta's interests if it were disclosed (see Employee Confidentiality and Inventions Agreement).

This information includes, but is not limited to, product and business plans, personnel data, advertising or promotional programs, contractual terms and relationships, budgets, financial results, customer lists and sales forecasts.

COMMON EXAMPLES OF CONFIDENTIAL INFORMATION INCLUDES:

- a) plans, blueprints, inventions, reports, investigations, pricing strategies, supply sources, part and product descriptions;
- b) computer programs (whether in the form of source code, object code or any other form including software, firmware, fonts and programmable array logic) specifically licensed or funded by third parties or created in-house by our employees, as well as formulas, algorithms, methods, techniques, manuals, descriptions, instructions, explanations, improvements and the ideas, systems and methods of operations contained in such programs;
- c) artwork, images and customer-generated typefaces, whether manually or computergenerated;
- d) information concerning or resulting from research and development work performed by SunOpta or on its behalf;
- e) information concerning SunOpta's management, financial condition, financial operations, pricing formula, purchasing activities, sales and marketing activities, corporate joint ventures pending negotiations (including termination of business relationships) and business plans;
- f) information acquired or compiled by SunOpta concerning actual, former or potential customers or clients;
- g) internal investigations;
- h) knowledge of imminent SunOpta press releases or disclosure;
- i) governmental actions and internal lobbying strategies;
- j) litigation developments and related legal strategies;
- k) information pertaining to SunOpta or any individual with whom SunOpta does business (e.g. suppliers);
- l) information obtained in meetings and discussions;
- m) information about potential acquisitions or divestitures; and
- n) all other types and categories of information (whether written, oral, recorded or in any other form) you know, or have reason to know, SunOpta intends or expects to be kept secret.

The above examples illustrate the scope of information covered by this policy but are not meant to be all inclusive. If you are uncertain whether something is confidential, you should assume that it is or contact your supervisor or business unit leader for specific advice and clarification. Employees will also ensure compliance with company policy and regulatory agency requirements related to access and disclosure of insider information (see Insider Trading and Tipping Policy).

CONFIDENTIAL INFORMATION OF OTHERS

In addition to protecting our own trade secrets and other confidential and proprietary information, it is our policy and practice to respect the trade secrets of others. This is particularly pertinent if you have knowledge of the trade secrets of a former employer or any customer. You are not to reveal any information that might reasonably be considered a trade secret of a former employer or any customer. Likewise, if you are approached with any offer of confidential information which you believe may have been improperly obtained you should immediately bring this to the attention of your business unit leader or supervisor (see Ethics Reporting Policy). SunOpta has a confidential

agreement template that must be used (or a similar version from the counterpart) to govern the use of confidential information between SunOpta and other parties.

SOFTWARE PROTECTION

The protection of software is grounded in the long-established copyright rules that govern other media such as cassettes, books and films. The unauthorized duplication of software constitutes copyright infringement regardless of whether it is done for sale, for free distribution or for an individual's private use. Moreover, those individuals who make the copies are liable for copyright infringement whether or not they knew their conduct violated federal law.

SunOpta licenses software from a variety of sources. This includes not only the substantial operating software programs, but also the so-called "shrink-wrap" programs typically used for word processing, spreadsheets and data management. We do not own the packaged software or its related documentation and, unless authorized, do not have the right to copy or reproduce this software or its related documentation.

It is SunOpta's policy to license a sufficient number of programs to provide for the legitimate needs of all employees. You are not permitted to copy, resell or transfer (in-house or to your home) any software unless authorized under the applicable software license agreement.

Likewise, software on a local area network or multiple machines must be used in accordance with the applicable license agreement.

Each employee is responsible for all software installed on his or her machine without appropriate approval. This includes font ware which is to be treated and safeguarded in the same manner as all other software licensed and used by SunOpta. The I.T. Department, or equivalent, will advise you of the individual(s) exclusively authorized to approve installation of software on your computer (see Information Technology Policy).

Severe penalties can be assessed against unauthorized copying or use of computer software.

CONFIDENTIAL INFORMATION OF EMPLOYEES

Just as you are expected to protect SunOpta's confidential information, SunOpta will protect your legitimate right to the confidentiality of your employment records. All inquiries regarding personnel should be referred to the Human Resources Department. SunOpta will provide employee information to third parties only upon written authorization of the employee or as mandated by law.

Finally, SunOpta expects you to respect the reasonable expectations of privacy of your fellow employees, whether at work or away from the job.

OWNERSHIP OF FILES AND OTHER SUNOPTA DOCUMENTS

All documents, encoded media and other tangible items provided to you by SunOpta or prepared, generated or created by you or others in connection with any business activity of SunOpta, including but not limited to, files, recordings, electronic data (see Information Technology Policy), abstracts, correspondence, notes, reports, and SunOpta telephone directories, whether printed, handwritten

or in any other form and including any reproductions or partial copies of any such items ("SunOpta Documents"), are the property of SunOpta. Such documents may leave the premises for the sole and limited purpose of working off-premises provided SunOpta documents so removed are not the only versions thereof. If possible, copies should be removed when necessary and originals left on the premises. At any time, at SunOpta's request and automatically on termination from employment, you must promptly surrender all SunOpta documents in your possession. As a guideline, assume that, upon termination of employment, you will surrender any business information that came into your possession and control by any means whatsoever during the course of your employment. It is also the responsibility of all employees to retain records in accordance with company stated retention terms (see Document Retention Policy).

ACCURATE BOOKS, RECORDS AND FINANCIAL REPORTS

Our financial statements and the books and records on which they are based must fairly and accurately report all business transactions and reflect SunOpta's assets, liabilities and commitments. All reporting of information (e.g. expense reports, invoice transmittals, inventory summaries, etc.) must be accurate, honest and timely and present a fair representation of the facts.

If you have information or knowledge regarding any violation of this policy you should promptly report such matter to SunOpta Inc.'s Internal Audit Group or Chair of the Audit Committee (see Ethics Reporting Policy).

POLITICAL ACTIVITIES

We encourage our employees to participate in the political process on their own behalf as they see fit. No employee, however, shall make any contribution of SunOpta funds, equipment or other assets to any candidate for public office or any political party. Likewise, no money or property may be given to a lobbyist or consultant on behalf of SunOpta in order to obtain any action on legislation, regulations or other governmental activity without the express authorization of the CFO or Chief Human Resources Officer. The same policy applies to attendance on behalf of SunOpta at political fundraisers.

MEDIA RELATIONS

We expect the use of proper, timely media contact by persons authorized to speak officially for SunOpta. Without prior authorization, such contact is prohibited. Anyone requesting information about SunOpta should be referred to the Director Global Communication, who has been designated SunOpta's spokesperson, or to a member of the Senior Leadership Team (see Communications Policy). Any reference to SunOpta on social media is prohibited without prior authorization (see Social Media Policy).

ANTITRUST AND TRADE REGULATION COMPLIANCE

The United States antitrust laws were enacted to help preserve the free enterprise system, promote competition and protect the public, SunOpta and other companies from unfair and predatory trade practices.

No employee shall enter into any understanding, agreement, plan or scheme, whether express or implied, formal or informal, oral or written, with any competitor with respect to prices, terms or conditions of sale, credit terms, output, production, distribution, territories or customers. The policy

of SunOpta absolutely prohibits any consultation with competitors relating to prices or terms and conditions of sale.

ANY INFRACTION OF SUNOPTA'S ANTITRUST POLICY OR THE ANTITRUST LAWS WILL SUBJECT ANY EMPLOYEE TO LEGAL PENALTIES AS WELL AS SUNOPTA DISCIPLINE UP TO, AND INCLUDING, DISMISSAL FROM EMPLOYMENT.

If you have any questions whatsoever about antitrust policy you should contact SunOpta's General Counsel.

SOCIAL RESPONSIBILITY

COMMITMENT TO THE COMMUNITY AND SOCIETY

SunOpta encourages all employees to contribute in their own way to such philanthropic endeavors as assisting the economically disadvantaged, promoting human rights and social justice, protecting the environment and fostering educational and cultural interests.

SunOpta endorses such service to our local communities and to the society at large and is committed to leading the way through contributions to worthy, educational, charitable and public service activities.

COMMITMENT TO THE ENVIRONMENT

We will conduct our operations with the highest regard for the quality of the environment. Our policy at all operating locations is to comply strictly with, or exceed, standards for waste treatment and disposal and other environmental regulations established by the local, state and federal agencies having jurisdiction over these matters.

SunOpta encourages and supports recycling and conservation programs and elicits your cooperation in making them successful at your work site.

COMMITMENT TO OUR EMPLOYEES

SunOpta is committed to providing equal opportunities in hiring and promotion and a supportive working environment. We will take steps to affirmatively comply with all laws aimed at guaranteeing such rights and will endeavor to establish an environment that promotes professional growth, encourages each person to achieve his or her highest potential, and fosters individual creativity and responsibility.

We will promote an atmosphere of open and honest communication within and across all levels of the organization. We are committed to educational upgrading, fair and timely assessments of performance and equitable compensation that reflects employee contributions to SunOpta objectives within a framework of equal opportunity and affirmative action.

SunOpta will not discriminate against or harass any employee or applicant for employment because of race, color, creed, religion, national origin, gender, disability, age, marital status, sexual

orientation, status with respect to public assistance or any other protected class as defined by the laws of the jurisdictions in which we operate.

SunOpta will take affirmative action to ensure that all employment practices are free of such discrimination. Such employment practices include, but are not limited to the following: hiring, upgrading, demotion, transfers, recruitment or recruitment advertising, selection, lay-off, disciplinary action, termination, rates of pay or other forms of compensation and selection for training (see Hiring and Promotion Policy; Harassment and Discrimination Policy).

We believe the dignity, individuality and privacy of all people must be respected. If, at any time, you believe that an assignment violates your moral or religious principles or your personal dignity, you are encouraged to address such concern to your supervisor, a representative of Human Resources Department, or your business unit leader (see Ethics Reporting Policy).

RELATED POLICES; OPERATION

(A) Distribution of this policy manual will be made to all officers, employees and directors. In addition, all managers are expected to communicate to all employees who report to them SunOpta's dedication to operating our business in accordance with the highest standards of ethical conduct and to reinforce this principle at every opportunity. Officers, directors and senior leaders will reaffirm compliance with this policy on an annual basis.

(B) Responsibility for Implementation; Enforcement: Each department head or supervisor is responsible for monitoring compliance with the code of ethical conduct set forth in this policy manual by all employees within his or her department. Nevertheless, regardless of your job title or position in SunOpta, if you become aware of a violation of this code or any law you should report such violation to your supervisor and the Human Resources Department or business leader (see Ethics Reporting Policy). Generally, the Human Resources Department is responsible for the oversight of this policy and management is responsible for ensuring compliance. . You may also report any violation to any member of the Senior Leadership Team, the Internal Audit Group, Chair of the Audit Committee or the Governance Committee. The formal Confidence Line is also available for confidential reporting of violations

Whenever an employee reports any information to, or requests any approval from, his or her supervisor pursuant to this policy manual, such supervisor should promptly advise others as appropriate including the Human Resources Department or business unit leader (see Ethics Reporting Policy) which will ensure that all employees are treated fairly and that all such contacts are kept in the strictest confidence. Any waiver, in part or whole, of this policy for officers or directors may be made only by the board of directors and shall be promptly disclosed to shareholders as appropriate along with the reasons for the waiver.

SunOpta will attempt, but cannot guarantee, anonymity of anyone who reports a possible violation as well as the identity of anyone about or against whom an allegation of misconduct has been brought. In addition, the applicable SunOpta member may refer the results of any investigation to the appropriate regulatory or law enforcement agencies.

(C) No employee will be discharged, demoted, suspended, threatened, harassed or in any other manner discriminated against in the terms and conditions of employment or otherwise, because of

any lawful act done by that employee in the provision of information to superiors or to appropriate government agencies, regarding conduct that the employee reasonably believes violates SunOpta Inc.'s Business Ethics and Code of Conduct (and relating policies) or any applicable government laws, rules and regulations, or for assisting an investigation of these types of violations.

(D) Remediation / Investigation: In the event an investigation of a violation or alleged violation initiated by the audit committee or representatives hired by the audit committee reveals any significant deficiencies or material weaknesses in the investigative process or other internal controls, the investigation team shall, with the involvement of the audit committee, take appropriate and timely steps to remedy same to ensure the integrity of such controls and processes.

APPENDIX “A”

Communications Policy

SEC / NASDAQ / OSC / TSX REGULATORY FILINGS / APPROVALS: a)

Filing:

- b) US
- c) Canadian

COMMUNICATIONS:

1. Press Release Requirements
2. Nature of Press Release
3. Internal Responsibility of Press Release
4. Shareholder Communications
5. Press Communications
6. Board Communications
7. Employee Communications
8. Lender Communications
9. Legal / Audit / Insurer General Communications

STOCK OPTION PLAN ADMINISTRATION:

- a) Information Stock Option Package
- b) Exercise Process **INSIDER**

TRADING POLICY

EVENT CALENDAR:

1. Events Calendar

REGULATORY COMMUNICATION REQUIREMENTS:

The following reports must either be filed or require approval from the responsible regulator as noted:

- 1) General:
10K, 10Q, Proxy, Annual Report, Quarterly Report with Canadian and US regulators, SEC/NASDAQ - through EDGAR, TSX/OSU - through SEDAR.
- 2) Specific US:
 - a) S-3, share registrations (approval)
 - b) S-8, stock option registration (filing)
 - c) S-4, major acquisition (approval)
 - d) 8-K, US material transaction (filing)
- 3) Specific Canadian:
 - a) Listing of additional shares if more than 5% of outstanding shares issued, preferably in advance (filing)
 - b) Material change report TSX (filing 5 calendar days after material change date)
 - c) Monthly stock options reconciliation report TSX (filing by 10th calendar of following month)
 - d) Option plan creation/change (approval)
 - e) New stock issues / repurchases / consolidation (approval)
 - f) New Director PIF (filing)

Responsibility: CFO / General Counsel / CEO / Audit Committee as required
Approval by Board as required

EXTERNAL COMMUNICATION:

- 1) Policies and Procedures for Press Releases:
 - a) All press releases must be pre-cleared as follows:

NASDAQ:

When material news announcements are made public outside of NASDAQ market hours 8:00 pm – 7:00 am Eastern), NASDAQ-listed companies are required to provide notification to NASDAQ Market Watch prior to 6:50 am Eastern, which is 10 minutes prior to the start of NASDAQ market hours.

When material news announcements are made public during NASDAQ market hours (7:00 am – 8:00 pm Eastern), NASDAQ-listed companies must provide notification to Market Watch at least 10 minutes prior to public release of the information.

Material news is to be submitted to the NASDAQ via their Electronic Disclosure site <https://www.nasdaq.net/ED/IssuerEntry.aspx>, except in emergency situations.

Toronto Stock Exchange (TSX):

When material news announcements are made public outside of TSX market hours (5:00 pm – 7:30 am Eastern), TSX-listed companies are required to provide notification to TSX Market Surveillance prior to dissemination.

When material news announcements are made public during TSX market hours (7:30 am – 5:00 pm Eastern), TSX-listed companies must provide notification to TSX Market Surveillance at least 30 minutes prior to public release of the information.

CLEARANCE FROM MARKET SURVEILLANCE **MUST** BE RECEIVED PRIOR TO DISSEMINATION.

Material news is to be submitted to the TSX Market Surveillance via their fax: 416646-7263 or via E-mail at: pr@iircc.ca; surveillance@iircc.ca; surveillance@rs.ca

When appropriate, pre-clear with lawyers, auditors (for all earnings releases) and involved parties.

Exception with **Major News** on excessive market activity in stock will require immediate release with one (1) hour prior notice as above.

b) Release must go simultaneously to:

1) Regulators

Shareholders under National Policy 41, as amended or successor legislation, who have requested information plus interested parties via fax, email or mail (data basis)

Directors

Website

SEDAR and EDGAR as required

2) Nature of Press Releases:

Quarterly / annual earnings / guidance (if applicable) Material financings - equity / debt/other

Acquisitions, new ventures, material Letters of Intent / closings

Major contracts by prior agreement

Changes to senior management / directors Major asset purchases / dispositions

Material legal actions / shareholder suits Other material news

3) Internal Responsibility of Press Releases:

All press releases approved by CEO and one (1) other VP and subsidiary senior officer, if applicable

All financial results approved by CFO
Releases issued by the Communications Director.

4) Shareholder Communications

The Company will provide any of the following to those interested parties who have requested such information:

Press releases
Quarterly / Annuals
10K, 10Q on request
Investor packages
Investor presentations
Quarterly telephonic conference calls

Responsibility: Communications Director

5) Press Communications:

All interviews with journals, investor letters, industry magazines, investor conferences will be done by the CEO, his designate or the Communications Director Responsibility: CEO governed by full disclosure policies

6) Board Communications:

The following must be provided to the Board: a)

- All press releases
- b) All SEC / TSX filings which require Board approval
- c) All financial reports in advance of filing
- d) Monthly reports
- e) Annual budgets / plans
- f) Board agenda / memos
- g) Board Governance and Compensation related issues
- h) Other as requested

Responsibility: CEO / CFO / General Counsel

7) Employee Communications:

The following must be provided to employees as appropriate via posting on intranet, posting press releases at operations or via alternate means: a) All press releases

- b) Stock Incentive Plan
- c) Management / Director changes and significant promotions
- e) Policies as appropriate: Business Ethics & Code of Conduct, Confidentiality

Communications, Ethics Reporting, Harassment & Discrimination, Insider Trading

Responsibility: CEO/ General Counsel / CHRO

8) Lender Communications:

The following are generally required with the loan agreements: a)

Quarterly Financials – 45 days after quarter

- b) Annual – 90 days after year-end
- c) Ratio / covenant compliance – 3 months (or as required by lender)
- d) Business Plans / Budgets – 30 days before year-end
- e) Press releases / 10K / 10Q
- f) Acquisition approvals
- g) Material changes in operations

Responsibility: CFO, Treasurer

9) Legal / Audit / Insurers – General Communications (not project specific):

The following must be provided to lawyers and auditors as appropriate: a)

Press releases

- b) Shareholder information
- c) Filings with SEC / TSX
- d) Acquisition review prior to implementation
- e) Litigation issues
- f) Audit Committee meeting quarterly as per Audit Committee Policy

Responsibility: CFO / General Counsel / CEO

STOCK OPTION PLAN ADMINISTRATION:

Electronic Option Package will include:

- a) Grant letter including vesting and pricing information
- b) Copy of Plan

Responsibility: CHRO / Senior Corporate HR Manager / General Counsel

Exercise Process:

- a) Notification from Solium (third party administrator)
- b) Receipt exercise form plus check/money order for exercise and hold transactions
- c) Issue stock through Solium

INSIDER TRADING:

-
- a) Insider Trading Policy issued to those as required
 - b) Company will maintain records for each Director and executive officers
 - c) Individual Director or executive officer is responsible for his or her filing (Company will provide assistance at the request of the individual)

Responsibility: General Counsel / Senior Corporate HR Manager

APPENDIX “B”

Procedures and Guidelines Governing Insider Trading and Tipping Purpose PURPOSE

To comply with US and Canadian federal and Canadian provincial securities laws governing:

- 1) trading in SunOpta Inc. (SunOpta) securities while in the possession of “material nonpublic information” concerning SunOpta, and
- 2) tipping or disclosing material nonpublic information to outsiders.

To prevent the appearance of improper insider trading or tipping, the Company has adopted this policy for all of its directors, officers and other insider employees, their household family members, and specially designated outsiders who have access to SunOpta’s material nonpublic information.

SCOPE

- A) This policy covers all directors, officers and other employees of SunOpta, their household family members (collectively referred to as “Insiders”), and any outsiders whom the Insider Trading Compliance Committee may designate as Insiders because they have access to material nonpublic information concerning SunOpta.
- B) The policy applies to any and all securities of SunOpta including its common stock and options to purchase common stock and any other type of securities that SunOpta may issue such as preferred stock, convertible debentures, warrants and exchange-traded options or other derivative securities as well as to any transactions involving the monetization of securities of SunOpta.
- C) The policy will be delivered to all directors, officers, insider employees and designated outsiders on this date, and to all new directors, officers, insider employees and designated outsiders at the start of their employment or relationship with SunOpta. Upon first receiving a copy of this policy or any revised versions, each Insider must sign an

acknowledgment that he or she has received a copy and agrees to comply with the policy's terms.

SECTION 16 INDIVIDUALS AND KEY EMPLOYEES

- a) Section 16 Individuals: SunOpta has designated certain persons listed on SunOpta's Blackout Schedule A as the Insiders who are subject to the reporting provisions and trading restrictions of Section 16 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and the underlying rules and regulations. These Insiders and any other employees designated on Schedule A must obtain prior approval of all trades in SunOpta's securities from the Insider Trading Compliance Officer in accordance with the Procedures for Approving Trades by Schedule A Insiders (the "Procedures") below. SunOpta will amend Schedule A from time to time as necessary to reflect the addition, resignation or departure of these designated Insiders.
- b) Key Employees or Consultants: SunOpta has designated those persons listed on SunOpta's Blackout Schedule B as Key Employees or Consultants who, because of their position with SunOpta and their access to material nonpublic information.

COMPLIANCE OFFICER AND COMPLIANCE COMMITTEE

SunOpta has appointed the General Counsel as the Compliance Officer for this policy (the "Compliance Officer"). The Insider Trading Compliance Committee (the "Compliance Committee") will consist of the Compliance Officer and the CEO. The Compliance Committee will review and either approve or prohibit all proposed trades by Schedule A Insiders in accordance with the Procedures set forth below. Notwithstanding the foregoing, the review and approval of any proposed trade by a director must also be approved by the Chair of the Corporate Governance Committee or, if he/she is unavailable or unable, the Chair of the Board. The Compliance Committee may consult with SunOpta's outside counsel as necessary.

In addition to the trading approval duties described in the Procedures below, the duties of the Compliance Officer will include the following:

- a) Administering and interpreting this policy and monitoring and enforcing compliance with all policy provisions and procedures.
- b) Responding to all inquiries relating to this policy and its procedures.
- c) Designating and announcing special trading blackout periods during which time no Insiders may trade in SunOpta's securities.
- d) Providing copies of this SunOpta's Company-wide policy and other appropriate materials to all current and new directors, officers and employees, and such other persons who the Compliance Officer determines have access to material nonpublic information concerning SunOpta.

- e) Administering, monitoring, and enforcing compliance with, all federal provincial and state insider trading laws and regulations, including without limitation Sections 10(b), 16, 20A and 21A of the Exchange Act and the rules and regulations promulgated there under, and Rule 144 under the Securities Act of 1933 (the “Securities Act”), Sarbanes Oxley Act of 2002, insider trading rules of the Ontario Securities Commission (OSC) and assisting in the preparation and filing of all required SEC reports relating to insider trading in SunOpta securities including, without limitation, Forms 3,4,5 and 144 and Schedules 13D and 13G and Insider Trading Reports filed with the OSC.
- f) Revising the policy as necessary to reflect changes in federal, provincial or state insider trading laws and regulations.
- g) Maintaining in SunOpta’s records originals, or copies of, all documents required by the provisions of this policy or the procedures set forth herein and copies of all required SEC, NASDAQ, OSC and TSX reports relating to insider trading.
- h) Maintaining the accuracy of the list of Section 16 Individuals and SunOpta’s Blackout Schedules A and B, and updating them periodically as necessary to reflect additions to, or deletions from, each category.

The Compliance Officer may designate one or more individual(s) who may perform the Compliance Officer’s duties or the duties of the other member of the Compliance Committee in the event that the Compliance Officer or other Committee member is unable or unavailable to perform such duties.

DEFINITION OF “MATERIAL NONPUBLIC INFORMATION”

“Material” Information

Information about SunOpta is “material” if it would be expected to affect the investment or voting decisions of a reasonable shareholder or investor or if the disclosure of the information would be expected to significantly alter the total mix of the information in the marketplace about SunOpta. In simple terms, material information is any type of information which could reasonably be expected to affect the price of SunOpta’s securities. While it is not possible to identify all information that would be deemed “material,” the following types of information ordinarily would be considered material:

- a) Financial performance, especially quarterly and year-end earnings, and significant changes in financial performance or liquidity.
- b) Projections and strategic plans.
- c) Potential mergers and acquisitions or the sale of assets or subsidiaries.
- d) New major discoveries or significant changes or developments in products or product lines, research or technologies.
- e) Significant pricing changes.
- f) Stock splits, public or private securities/debt offerings or changes in dividend policies or amounts.
- g) Significant changes in senior management.

- h) Actual or threatened major litigation or the resolution of such litigation.
- i) Significant changes or developments in supplies or inventory including significant product defects, recalls or product returns.

1) “Nonpublic” Information

Material information is “nonpublic” if it has not been widely disseminated to the public through major newswire services, national news services and financial news services. For the purposes of this policy, information will be considered public, i.e., no longer “nonpublic,” after the close of trading on the second full trading day following SunOpta’s widespread public release of the information.

2) Consult the Compliance Officer for Guidance

Any Insiders who are unsure whether the information that they possess is material or nonpublic must consult the Compliance Officer for guidance before trading in any SunOpta securities.

STATEMENT OF COMPANY POLICY AND PROCEDURES

(A) Prohibited Activities

No Insider may trade in SunOpta securities while possessing material nonpublic information concerning SunOpta.

No Insider may trade in SunOpta securities outside of the applicable “trading windows” described in Section B below or during any special trading blackout periods designated by the Compliance Officer.

No Insider listed on Schedules A may trade in SunOpta securities unless the trade(s) have been pre-approved by the Compliance Committee in accordance with the Procedures set forth below. To the extent possible, Insiders should retain all records and documents that support their reasons for making each trade.

The Compliance Officer may not trade in SunOpta securities unless the trade(s) have been approved by the CEO and CFO in accordance with the Procedures set forth below.

No Insider may “tip” or disclose material nonpublic information concerning SunOpta to any outside person including household family members, analysts, individual investors and members of the investment community and news media unless required as part of that Insider’s regular duties for SunOpta and authorized by the Compliance Officer and CEO or CFO and, as deemed necessary, an outside director.

In any instance in which such information is disclosed to outsiders, SunOpta will take such steps as are necessary to preserve the confidentiality of the information including requiring the outsider to agree in writing to comply with the terms of this policy and/or to an agreement. All inquiries from outsiders regarding material nonpublic information about SunOpta must be forwarded to the Compliance Officer, CEO or CFO.

No Insider may give trading advice of any kind about SunOpta to anyone while possessing material nonpublic information about SunOpta except that, Insiders should advise others not to trade if doing so might violate the law or this policy. SunOpta strongly discourages all Insiders from giving trading advice concerning SunOpta to third parties even when the Insiders do not possess material nonpublic information about SunOpta.

No Insider may trade in any interest or position relating to the future price of SunOpta securities such as a put, call or short sale (including a short sale “against the box”).

No Insider may (a) trade in the securities of any other public company while possessing material nonpublic information concerning that company, (b) “tip” or disclose material nonpublic information concerning any other public company to anyone or (c) give trading advice of any kind to anyone concerning any other public company while possessing material nonpublic information about that company.

(B) Trading Windows and Blackout Periods

Trading Window for Insiders. After obtaining trading approval from the Compliance Committee in accordance with the Procedures set forth below, Insiders listed on Schedule A may trade in SunOpta securities only during the period beginning at the close of trading on the second full trading day following SunOpta’s widespread public release of quarterly or year-end earnings and ending at the close of trading on the 16th day prior to the close of any fiscal quarter. Key employees or consultants as identified on Schedule B may trade in SunOpta securities only during the period beginning at the close of trading on the second full trading day following SunOpta’s widespread public release of quarterly or year-end earnings and ending at the close of trading on the 16th day prior to the next scheduled earnings release.

Trading Windows for All Other Employees. All other employees who are not Insiders or Key Employees may trade in SunOpta securities at any time, subject to any special blackout period that may be designated by the Compliance Officer.

No Trading During Trading Windows While in the Possession of Material Nonpublic Information. No Insiders possessing material nonpublic information concerning SunOpta may trade in SunOpta securities even during applicable trading windows. Persons possessing such information may trade during a trading window only after the close-of trading on the second full trading day following SunOpta’s widespread public release of the information.

No Trading During Blackout Periods. No Insiders may trade in SunOpta securities outside of the applicable trading windows or during any special blackout periods that the Compliance Officer may designate. No Insider may disclose to any outside third party that a special blackout period has been designated.

(C) Procedures for Approving Trades by Schedule A Insiders

Schedule 'A' Insider Trades. No Schedule 'A' Insider may trade in SunOpta securities until the required pre-clearance form is completed and approved.

No Obligation to Approve Trades. The existence of the foregoing approval procedures does not in any way obligate the Compliance Officer or Compliance Committee to approve any trades requested by Schedule 'A' Insiders. The Compliance Officer or Compliance Committee may reject any trading requests at their sole reasonable discretion.

Preannouncement of Trades. The Compliance Officer may recommend that larger trading transactions be announced prior to their execution to dissipate even the appearance of the individual liquidating holdings based on adverse material non- public information. Under such circumstances it is recommended the trade not be executed until after the second full trading day following the widespread announcement of the individual's intent to liquidate a portion of their holdings.

(D) Employee Benefit Plans

Stock Incentive Plan: The trading prohibitions and restrictions of this policy apply to all sales of stock acquired through the exercise of stock options granted by SunOpta, but not to the acquisition of stock through such exercises.

(E) Priority of Statutory or Regulatory Trading Restrictions

The trading prohibitions and restrictions set forth in this policy will be superseded by any greater prohibitions or restrictions prescribed by US and Canadian federal, provincial or state securities laws and regulations, e.g. short-swing trading by Insiders or restrictions on the sale of securities subject to Rule 144 under the Act. Any Insider who is uncertain whether other prohibitions or restrictions apply should ask the Compliance Officer.

VII. POTENTIAL CIVIL, CRIMINAL AND DISCIPLINARY SANCTIONS

(A) Civil and Criminal Penalties

The consequences of prohibited insider trading or tipping can be severe. Persons violating insider trading or tipping rules may be required to disgorge the profit made or the loss avoided by the trading, pay the loss suffered by the person who purchased securities from or sold securities from or sold securities to the insider tipper, pay civil penalties up to three times the profit made or loss avoided, pay monetary criminal penalties and possible jail terms. SunOpta and/or the supervisors of the person violating the rules may also be required to pay major civil or criminal penalties.

(B) Company Discipline

Violation of this policy or federal, provincial or state insider trading or tipping laws by any director, officer or employee, or their household family member may subject the director to dismissal proceedings and the officer or employee to disciplinary action by SunOpta up to and including termination for cause.

(C) Reporting of Violations

Any Insider who violates this policy or any US or Canadian federal, provincial or state laws governing insider trading or tipping, or knows of any such violation by any other Insiders, must report the violation immediately to the Compliance Officer. Upon learning of any such violation, the Compliance Officer, in consultation with the other Compliance Committee member and, if necessary, SunOpta's external legal counsel, will determine whether SunOpta should release any material nonpublic information, or whether SunOpta should report the violation to the SEC, NASDAQ, OSC, TSX or other appropriate governmental authority.

Inquiries

Please direct all inquiries regarding any of the provisions or procedures of this policy to the Compliance Officer.

APPENDIX "C"

Employee Confidentiality & Inventions Agreement

PURPOSE

The purpose of this Agreement is to acknowledge certain of the employee's responsibilities relating to the protection of confidential information and inventions. Since these matters are vital to the preservation and development of the Company's business and that of its affiliates and related companies (hereinafter collectively referred to as "Affiliates"), both the Company and its employees have a common interest and responsibility in carrying out this Agreement.

In this Agreement, the employee acknowledges, among other things, that any innovations, inventions, or discoveries which are made by the employee in connection with his or her employment are the exclusive property of the Company and or its Affiliates. In addition, the employee agrees to hold and maintain confidential certain secret, confidential and/or proprietary information which is the property of the Company and/or its Affiliates, to return all such information to the Company when he or she leaves the employ of the Company and not to compete with the Company during his or her employment. The formal details of these and certain other agreements are set forth below.

**THIS AGREEMENT IS IMPORTANT.
BECAUSE IT CONFIRMS AND CREATES CERTAIN OBLIGATIONS WHICH ARE BINDING
TO THE EMPLOYEE.**

IT SHOULD BE READ COMPLETELY AND CAREFULLY BEFORE SIGNING.

In consideration of, and as part of the terms of, the employment of the employee by the Company, the compensation paid and to be paid by the Company to the employee and the entrusting to the employee of certain of the Company's and or its Affiliates, trade secrets and proprietary information, the employee and the Company agree as follows:

1. Confidential Information. The employee recognizes and acknowledges that the Company's, and/or its Affiliates' trade secrets, know-how and proprietary processes as they may exist from time to time (including, but not limited to, information regarding methods, cultures, subcultures, food formulations, manufacturing processes, customer relationships, etc.) as well as the Company's confidential business plans, financial data, and non-public information and confidential information belonging to third parties which may from time to time be disclosed or made available to the employee (together, "Confidential Information") are valuable, special and unique assets of the Company's business. Without the Company's express prior written consent, the employee will not, at any time during or after his or her employment by the Company, use any Confidential Information for himself or herself or others, or disclose or communicate any Confidential Information to any third party for any purpose whatsoever. For greater clarity, the employee agrees, among other things, not to discuss, communicate or in any manner participate in any internet message boards or any other medium regarding any Company related information.

These restrictions on use and disclosure will not apply to any Confidential Information which the employee can demonstrate by clear and convincing evidence:

- a) was known to the employee prior to its disclosure to the employee by or on behalf of the Company; or
- b) was public knowledge at the time of its disclosure to the employee by or on behalf of the Company or subsequently becomes public knowledge through no act or omission attributable to the employee.

Non-Solicitation. Employee acknowledges that the Company has expended a considerable amount of resources in developing relationships with suppliers, customers, employees, contractors and others. Employee agrees that during the term of his/her employment with the Company, employee will not, directly or indirectly, individually or in partnership or in conjunction with any person in any manner whatsoever:

- a) solicit or attempt to solicit the services of, or entice away, any person employed by or otherwise providing services to the Company and/or its Affiliates on a full-time, part-time or contractual basis; or
- b) solicit, attempt to solicit, gain the business of, or interfere in any way with, the business relationship between the Company and/or its Affiliates and,
 - (i) any person who was a customer or client of the Company and/ or its Affiliates, at any time during his/her employment with the Company; or
 - (ii) any person who was pursued by the Company and/or its Affiliates as a potential customer or client by way of any written submission made by the Company, and or any of its Affiliates, at any time during employee's employment with the Company.

2. Inventions. All discoveries, inventions, improvements, ideas and innovations, whether or not patentable or copyrightable (including all data and records pertaining thereto), which the employee may invent, discover, originate, make or conceive during the term of his or her employment and for a period of six months thereafter, either alone or with others and whether or not during working hours or by the use of the facilities of the Company, and which arise out of research conducted by, for or under the direction of the Company, and or any of its Affiliates, and which relate to, or are, or may likely be, useful in connection with the business of the Company and/or any of its Affiliates ("Inventions"), shall be the exclusive property of the Company. The employee will promptly and fully disclose inventions to the Company and will promptly record Inventions in such form as the Company may request. The employee will assign to the Company all right, title and interest to all Inventions reduced to writing, drawings or practice by or for the employee or an assignee or successor within six months after termination of employment. The employee further agrees to waive any moral rights that he/she may have in or to such Inventions. This Agreement shall not be construed to limit in any way any "shop rights" or other common law or contractual rights of the Company with respect to any Inventions or Confidential Information which the Company has or may not have by virtue of the employee's employment or otherwise.

The employee will execute upon the Company's expense any applications, assignments and other documents that the Company may deem necessary or desirable to protect or perfect its rights (including any patent rights) in the Inventions and will assist the Company, at the Company's expense, in obtaining, defending, and enforcing its rights therein, all without further compensation or payments to the employee. The employee hereby appoints the company his or her attorney in fact for purposes of affecting any or all of the foregoing.

3. Fair and Reasonable. Employee acknowledges and agrees that the provisions contained in this Agreement with respect to Confidential Information, non-solicitation and intellectual property are fair and reasonable, that such provisions have been taken into account in negotiating employee's salary and benefits, and that such provisions are reasonably necessary for the Company to protect its proprietary information and business interests.

4. Termination: Return of Documents. All originals, copies and summaries of manuals, memorandums, notes, notebooks, records, reports, plans, drawings, computer records, external drives, any electronic files and other documents or items of any kind concerning any matters affecting or relating to the present or potential business of the Company, whether or not they contain Confidential Information, are and shall continue to be the property of the Company and all of such documents or items in the possession or under the control of the employee will be delivered to the Company by the employee immediately upon termination of his or her employment.

5. Extent of Services. The employee will devote his or her best efforts, attention and energies to the Company's business. While employed by the Company, the employee will not directly or indirectly engage in or participate in any way in any commercial activity which competes with the Company's business.

6. Freedom to Contract. The employee represents that he/she is free to enter into this Agreement, that he/she has not and will not become subject to any agreement in conflict with this

Agreement and that he/she will not disclose to the Company or use for the Company's benefit any trade secrets or confidential information which is the property of another party.

7. Enforcement. The employee agrees and acknowledges that the Company will suffer irreparable injury and damage and cannot be reasonably or adequately compensated in monetary damages for the loss by the Company of its benefits or rights under this Agreement as the result of a breach, default or violation by the employee of his or her obligations hereunder. Accordingly, the Company shall be entitled, in addition to all other remedies which may be available to it (including monetary damages), to injunctive and other appropriate equitable relief any court of competent jurisdiction may provide to prevent or otherwise restrain or terminate any actual or threatened breach, default or violation by the employee of any provision hereunder or to enforce any such provision.

8. Miscellaneous. This agreement shall inure to the benefit of, and be binding upon, the parties' successors, assigns and legal representatives provided, however, that the employee's obligations under this agreement may not be assigned. This agreement may be executed in counterparts which together shall constitute a single agreement. This agreement is the sole and entire agreement and understanding of the parties with respect to the subject matter hereof. No prior or contemporaneous agreement, whether written or oral, shall be construed to change, amend, alter, repeal or invalidate this agreement. A waiver by one party of a breach of this agreement by the other party shall not be construed as a waiver of any subsequent or similar breach. This agreement may be amended or terminated only by written agreement of both parties hereto.

9. Governing Law. This agreement shall be governed by and construed in accordance with the state or the province of the Company's jurisdiction.

10. Severability. If any provision of this agreement is determined to be invalid or unenforceable in whole or in part, such invalidity or unenforceability shall apply only to such provision or part thereof and the remaining part of such provision and all other provisions herein shall continue in full force and effect.

APPENDIX “D”

Hiring & Promotion Policy

PURPOSE

This Policy establishes and communicates SunOpta’s policy regarding equal employment opportunity.

POLICY

1. In its hiring and promotion policies, SunOpta is committed to providing equal opportunity to all qualified individuals. SunOpta will endeavor to create a workforce that is a reflection of the diverse population of the communities in which it operates.

The Company will:

- a) To the extent allowed by state law conduct background investigations on individuals being considered for employment or for promotion to a position of trust.
- b) To the extent allowed by state law thoroughly check a candidate’s education, driver’s license and credit history (if applicable), employment history and personal references including evidence of integrity and ethical behavior and criminal checks.
- c) Provide periodic training of all employees about the Company’s values and code of conduct, their duty to communicate certain matters including fraud and information on how to communicate such incidents, e.g. Ethics Reporting Policy.
- d) Incorporate into regular performance reviews an evaluation of how each individual has contributed to creating an appropriate workplace environment in line with the Company’s values and code of conduct.
- e) Carry out continuous objective evaluations of compliance with the Company’s values and code of conduct, with violations being addressed immediately.

2. SunOpta will, in all its operations and employment practices, comply with applicable laws governing equal employment opportunities to ensure that there is no unlawful discrimination against any employee or applicant. SunOpta currently has a Harassment and Discrimination Policy which addresses the necessary elements in compliance with law.

3. With respect to operations governed by laws, this Policy relates to all phases of employment including, without limitation recruitment, hiring, placement, promotion, transfer, compensation, benefits, educational, social and recreational programs and the use of Company facilities. It covers all other personnel actions in all job categories and at all levels including employment of qualified disabled individuals, disabled veterans and veterans of the Vietnam era where applicable. It is intended to provide employees with a working environment free of discrimination, harassment, intimidation or coercion relating directly or indirectly to race, color, religion, disability, gender, age or national origin.

4. Periodic reviews of personnel practices and actions are to be conducted by appropriate employees to ensure compliance with the Business Ethics and Code of Conduct policy as part of management responsibility and to comply with Sarbanes Oxley requirements.

5. All Directors, members of management and other employees shall actively support this corporate policy. All actions and decisions taken by directors, members of management and their subordinates shall be consistent with this corporate policy and in furtherance of it.

APPENDIX “E”

Harassment and Discrimination Policy

PURPOSE

To outline the procedures to be followed regarding Harassment, Sexual Harassment and Discrimination.

SCOPE

Applies to all employees during working time and during any activity on or off the Company's premises which could reasonably be associated with SunOpta.

DEFINITIONS

a) “Harassment” means engaging in a course of vexatious comment or conduct that is known, or ought reasonably to be known, to be unwelcome, unwanted, offensive or objectionable and may have the effect of creating an intimidating, hostile or offensive work environment interfering with an individual's work performance; adversely affecting an individual's employment relationship; and/or denying an individual dignity and respect. Harassment may result from one incident or a series of incidents. It may be directed at specific individuals or groups. Harassment includes but is not limited to comments, conduct, jokes or slurs related to an employee's race, religious beliefs, country of origin, sexual orientation, gender and/or disability.

b) “Sexual harassment” is any unsolicited conduct, comment, or physical contact of a sexual nature that is unwelcome by the recipient. It includes, but is not limited to, any unwelcome sexual advances (oral, written or physical), requests for sexual favors, sexual and sexist jokes or slurs; written or verbal abuse or threats; jokes, taunts, or suggestions about a person's body, attire, or on other prohibited grounds of discrimination; unnecessary physical contact such as patting, touching, pinching or hitting, patronizing or condescending behavior; displays of degrading, offensive or derogatory material such as graffiti or pictures; physical or sexual assault.

c) “Discrimination” is making decisions based on factors in which the law prohibits. The decisions may be regarding employment, housing, education or other matters that fundamentally affect one's life. The prohibited factors include race, nationality, religion, gender, age, disability, sexual orientation as well as other protected statuses.

POLICY

- a) SunOpta believes in conducting its business in a manner that is free from harassment, sexual harassment and discrimination on or off the Company's premises. Any such actions by an employee towards another person, employee or non-employee, will not be tolerated.
- b) Retaliation or reprisals against any person who has made a complaint under this policy or has provided information regarding a complaint is prohibited. Any retaliation or reprisals are subject to immediate corrective action up to, and including termination. Alleged retaliation or reprisals are subject to the same complaint procedures and penalties as complaints of Harassment, Sexual Harassment and Discrimination.
- c) SunOpta appreciates the sensitive nature concerning acts of harassment and discrimination. Individuals may find it difficult to come forward with a complaint under this policy because of concerns of confidentiality. Therefore, all complaints concerning Harassment, Sexual Harassment and Discrimination, as well as the names of parties involved, shall be treated in as confidential a manner as possible consistent with a fair, full and proper investigation.
- d) SunOpta's obligation to conduct an investigation into the alleged complaint may require limited disclosure. No record of the complaint will be maintained on the personnel file of the complainant. If there is a finding of improper conduct that results in disciplinary action, it will be reflected only in the file of the person who engaged in such conduct.

RESPONSIBILITY

- a) Immediate managers are responsible for investigating any complaints of Harassment, Sexual Harassment and Discrimination that have been made against an employee. The Human Resources Department must be made aware by the immediate manager of any such complaints.
- b) The Human Resources Department is responsible for providing guidance and consultation to the immediate manager during the investigation and discipline process.
- c) Employees are responsible for reporting promptly when they become aware of, or hear of, alleged actions or complaints of Harassment, Sexual Harassment and Discrimination.
- d) Managers are responsible for providing a work environment that is free from Harassment, Sexual Harassment and Discrimination. This includes actively promoting a positive, harassment-free work environment and intervening when problems occur.

PROCEDURE

6.01

- a) Step 1 – Direct Communication

Employees are encouraged to attempt to resolve their concerns by direct communication with the person(s) engaging in the unwelcome conduct. Where employees feel confident or

comfortable in doing so, they should communicate disapproval in clear terms to the person(s) whose conduct or comments are offensive. The employees should keep a written record of the date, time, details of the conduct and witnesses, if any.

b) Step 2 – Management Support and Intervention

Employees who are not confident or comfortable with direct communication, or become aware of situations where other employees may be harassed or discriminated against, are encouraged to report these matters to their immediate manager or to the Human Resource Department. The immediate manager will work with the Human Resource Department to find an informal resolution to the complaint.

c) Step 3 – Formal Complaint

If informal attempts at resolving the issue are not appropriate, or proving to be ineffective, the employee may choose to file a formal complaint. To file a formal complaint, the employee must:

Provide a written notice containing a brief account of the offensive incident (i.e. when it occurred, the persons involved, names of witnesses, if any), the statements and signatures of any witnesses who are willing to corroborate the complaint, and the remedy sought. The written notice must be signed and dated by the complainant.

File the complaint with the immediate manager and with the Human Resources Department.

Cooperate with those individuals responsible for investigating the complaint.

All formal complaints shall be investigated by the immediate manager in cooperation with the Human Resources Department. The investigation process shall involve interviews of the complainant, the respondent and any witnesses named by either. Within a reasonable period of the incident or notice thereof, the immediate manager shall conduct the investigation and prepare recommendations, if any, to the Human Resources Business Partner who must authorize any disciplinary action to be taken.

In the event that the complainant is not comfortable in reporting the issue to their immediate manager, the complaint should then be reported to the Human Resources Business Partner, and necessary steps will be taken.

All complaints shall be handled in as confidential a manner as possible consistent with a fair, full and proper investigation. Information concerning a complaint, or action taken as a result of the investigation, will not be released to anyone who is not involved with the investigation.

Disciplinary action for violations of this statement of policy and procedure will take into consideration the nature and impact of the violations and may include a verbal or written reprimand, suspension (with or without pay) or termination for cause.

Deliberate false accusations of harassment and/or discrimination will also result in disciplinary action up to, and including, termination for cause. However, an unproven allegation does not mean that harassment did not occur or that there was a deliberate false allegation. It simply means that there is insufficient evidence to proceed or that, while the complainant may genuinely have had reason to believe that there was harassment, investigation has not borne out the complaint.

APPENDIX “F”

Ethics Reporting Policy

PURPOSE:

To ensure the Company has an anti-fraud program which encourages all employees to report any incidents of suspected, alleged or actual fraud.

To ensure the Company has an avenue for all employees to report suspected violations of laws or regulations or business conduct in a private and confidential manner.

To ensure a direct line to the Board of Directors if you suspect a violation by any member of SunOpta’s Leadership Team.

To ensure the Audit Committee has a number of sources for obtaining information other than through management or the auditors;

To ensure employees are aware that confidentiality will be protected where necessary and employees who report a suspected violation in good faith will be shielded from retaliation.

OBJECTIVE:

1. **What should be reported to the Audit Committee?** All acts of suspected theft and/or fraud should be reported to the Audit Committee.

It is not possible to present a comprehensive list of every act that should be reported; however, some instances include:

- A. Illegal acts such as theft or fraud, or suspected theft or fraud, including but not limited to:
 - a) Fraudulent financial reporting
 - b) Misappropriation of assets
 - c) Use of expenditures and liabilities for improper purposes
 - d) Fraudulently obtained revenue
 - e) Avoidance of costs and/or expenses
 - f) Self dealings and legal violations of laws, regulations, internal controls and policy

- B. Non arm's length transactions or dealings which are not disclosed or considered inappropriate.

2. What should be reported to the SunOpta Ethics Hotline? (SunOpta Ethics Hotline is an interactive service that puts you in touch with independent, trained professional assistants when you need help with sensitive information or issues pertaining to your place of employment).

Your first point of contact should be your direct supervisor or Human Resource Business Partner, however, the SunOpta Ethics Hotline is available if you wish to remain anonymous or you are not receiving a satisfactory response.

It is not possible to present a comprehensive list of every act that should be reported; however, some instances include:

1. Discrimination & Harassment
2. Food Safety
3. Employee Safety
4. Quality Concerns
2. Violations of documented company policies
3. Violations in health and safety rules, environmental laws
4. Workplace Violence
5. Substance Abuse
6. Sexual Harassment
7. Conflicts of Interest
8. Malicious Property Damage
9. Release of Proprietary Information
10. Suspected fraudulent activity
11. Any other matter, relationship or transaction that does not appear to be in the best interest of the company, its shareholders or employees

3. What should be reported to the Governance Committee? Any matters relating to any member of SunOpta's Leadership Team. Complete list summarized is below:

Title
President & Chief Executive Officer
Chief Financial Officer
Chief Human Resources Officer
Chief Operating Officer - CPG
SVP Research & Development and Quality
Chief Information Officer
SVP & GM, Global Ingredients Group ISS
SVP & GM, Global Ingredients Group RMSS

SVP Operations
SVP & GM, Healthy Beverage & Healthy Snacks
SVP & GM, Healthy Fruit
VP, Internal Audit
VP & General Counsel
SVP Corporate Development

Procedure:

How do you report matters? There are three options of communication:

Contact the SunOpta Ethics Hotline at 1-800-XXX-XXX to report your concerns. Your call and concern will be tracked and reported anonymously to the audit committee chair. This process is administered by a third party who is independent of management. ***The call is 100% anonymous.*** Specifically request to speak with the following individuals under the specific circumstances:

- a.) Audit Committee Chair: Michael Detlefsen, with respect to issues related to financial dealings or a Senior Leadership Team (SLT) Member.
- b.) Corporate Governance Committee Chair: Kathy Houde with respect to matters related to a SLT Member pursuant to Objective 3 above.

What will be done with my concern?

All letters and correspondence to the Audit Committee, CHRO and Corporate Governance Committee, including reports from the SunOpta Ethics Hotline, will be reviewed, investigated and discussed by the applicable individuals to determine the relevant course of action.

Courses of action could vary significantly from turning the matter over to management to involving legal counsel for more serious issues. If appropriate, a written response will be given to the submitting employee (if name is provided); however, in some cases this may not be possible.

No employee will be discharged, demoted, suspended, threatened, harassed or in any other manner discriminated against in the terms and conditions of employment or otherwise because of any lawful act done by an employee in the provision of information to superiors or to appropriate government agencies regarding conduct that the employee reasonably believes violates SunOpta's Business Ethics and Code of Conduct (and relating policies) or any applicable government laws, rules and regulations, or for assisting an investigation of these types of violations.

APPENDIX “G”

Information Technology Policy

I. PURPOSE

SunOpta provides computing resources and worldwide network access for legitimate business activities to communicate, access knowledge, and retrieve and disseminate information. These resources, at all times, remain the exclusive property of SunOpta. As such, employees should have no expectation of privacy with regard to information stored or use of such resources whether used during normal working hours, onsite or outside thereof. As employees sharing these resources, we also share the rights and responsibilities of their use. This document describes the shared rights and responsibilities as well as the consequences of misuse.

YOU ARE RESPONSIBLE for knowing and following corporate policies. **II.**

COMPUTER USAGE POLICY

A. *USER RIGHTS AND RESPONSIBILITIES*

Worldwide, open access electronic communication is a privilege and continued access requires that users act responsibly. Users should be able to trust that the products of their intellectual efforts will be safe from violation, destruction, theft, or other abuse. Users must respect and value the rights and privacy of others, respect the integrity of the systems and related physical resources, and observe all relevant laws, regulations, and contractual obligations. Users are responsible to the community as a whole to understand what information technology resources are available, to recognize that the members of the community share them, and to refrain from acts that waste resources, prevent others from using them, harm resources or information, or abuse others.

Many departments have their own computing and networking resources and policies. When accessing computing resources, users are responsible for obeying both the policies set forth in this general computing document and the policies of other departments.

Certain information stored on or accessible through SunOpta's network is confidential, proprietary or trade secret information of SunOpta and/or its customers. Employees are hereby put on notice that such information is subject to certain confidentiality obligations and should be used or accessed only on a need-to-know basis.

Activities will not be considered misuse when authorized by an administrator for security or performance testing.

B. *ADMINISTRATOR RIGHTS AND RESPONSIBILITIES*

SunOpta reserves the right to audit or block any application in use on SunOpta hardware or network.

SunOpta system administrators may access user files or suspend services without notice as required to protect the integrity of computer systems or to examine accounts that are suspected of unauthorized use, misuse, or have been corrupted or damaged.

C. *EXAMPLES OF MISUSE*

Examples of misuse include, but are not limited to, the activities on the following list:

- a) Unauthorized use of the SunOpta computing resources (hardware and/or software). Use of the computing resources without proper registration/authorization is prohibited. In addition, if you as an authorized user allow others to access the computing resources, you are held accountable for any actions taken by the individual(s) to whom you've allowed access.
- b) Using a computer account or obtaining a password that you are not authorized to use. You should not give your User ID and password to another user. If you, as an authorized user, give out your account and password to another individual, you are accountable for any actions taken by anyone using your account. Additionally, you are responsible for security on accounts and machines provided for your use. This includes setting passwords appropriately to protect their confidentiality.
- c) Using the network to gain unauthorized access to any computer system.
- d) Masking the identity of an account or machine. This includes sending mail anonymously and/or sending mail that appears to come from someone else.
- e) Knowingly performing an act which will interfere with the normal operation of computers, terminals, peripherals, networks, or which will interfere with others' ability to make use of the resources.
- f) Knowingly running or installing on any computer system or network, or giving to another user, a program intended to damage or to place excessive load on a computer system or network. This includes, but is not limited to, computer viruses and/or Trojan horses and worms.
- g) Attempting to circumvent software licensing, data protection schemes or uncover security loopholes. This includes creating and/or running programs that are designed to identify security loopholes and/or intentionally decrypt secure data, key loggers, password cracking programs or license key generators. This also includes programs contained within an account or under the ownership of an account that are designed or associated with security violations.
- h) Violating terms of applicable software licensing agreements or copyright laws. This includes the installation of any software application or game not directly licensed to SunOpta. This also includes the downloading of legally protected materials such as music, movies or documents.

- i) Using computers or electronic mail to act abusively toward others or to provoke a violent reaction, such as stalking, acts of bigotry, threats of violence, or other hostile or intimidating "fighting words". Such words include those terms widely recognized to victimize or stigmatize individuals on the basis of race, ethnicity, religion, sex, sexual orientation, disability, etc.
- j) Posting on electronic bulletin boards materials that violate SunOpta's codes of conduct. This includes posting on Internet services information that may be slanderous or defamatory in nature or displaying graphically disturbing or sexually harassing images or text in a public computer facility or location that can potentially be in view of other individuals.
- k) Attempting to monitor or tamper with another user's electronic communications or reading, copying, changing, or deleting another user's files or software without the explicit agreement of the owner.
- l) Using your account for any activity that is commercial in nature, such as consulting services, typing services, developing software for sale, advertising products, and/or other commercial enterprises for personal financial gain.
- m) Deliberately wasting computing resources, such as the installation and playing of games, sending chain letters, storing or moving large non-business related files (mp3's, mpeg's, jpg's, etc.) which could compromise system integrity or preclude other users right of access to disk storage.
- n) Theft or damage of equipment or software.

D. CONSEQUENCES OF MISUSE

Misuse of computing, networking, or information is unacceptable, and users will be held accountable for their conduct. Deliberate infractions can result in temporary loss of computing and/or network privileges, termination of employment and/or Federal or State legal prosecution. Some types of misuse can be prosecuted under applicable Federal and State laws. Files may be subject to search under proper authorization. Illegal reproduction of software protected by U.S. copyright law is subject to civil damages and criminal penalties including fines and imprisonment.

III. EMAIL USAGE POLICY

A. BACKGROUND

Extreme care must be taken not to expose SunOpta to risk of security or confidentiality breaches, legal claims, harassment, or sabotage. Failure to follow these requirements could be the basis for employee discipline, including termination of employment.

This guideline applies to SunOpta and all other users of the electronic mail and messaging infrastructure, whether through the Internet, Intranet, online access provider systems, or other internal web infrastructure or applications. This includes SunOpta's computer network, e-mail and voice mail systems, videoconferencing, telephony, and all access to or use of the Internet.

B. GENERAL PHILOSOPHY STATEMENT

SunOpta's computer and voice communications systems are provided to users for the conduct of SunOpta's business. Electronic files and communications created, sent, or received through these systems are SunOpta's records and is the property of SunOpta. SunOpta reserves the right to monitor employee usage and communication on these systems.

Employees must take care to ensure the accuracy and professionalism of all e-mail communications. Electronic mail messages must be able to withstand public scrutiny in the event SunOpta is required by law to disclose them, without causing embarrassment to SunOpta, its employees, or customers.

Employees should not make casual, offhand, or ill-considered remarks on e-mail. Each e-mail message should be carefully considered as a formal paper memorandum because e-mail messages and other electronic files deleted by the user may still be present elsewhere, either in another person's mailbox, on a hard drive, on a file server or in backup tapes or files.

C. STANDARD PRACTICE/PROCEDURE

The computer system belongs to SunOpta. As a general rule, employees should use the computer system for business purposes only. Personal use of the computer system, including Internet access, should be kept to a minimum. Specifically, the use of the Internet for viewing non-business related video, audio, graphics, listening to the radio, watching TV or downloading large news articles or any other large capacity usages are not permitted as this excessive use may put a strain on our infrastructure and interfere with the operation of our business.

Access to SunOpta's data and email is allowed with personally owned mobile devices, but all rights and responsibilities are the same as if the email was on a computer system owned by SunOpta. When an employee is terminated from SunOpta, they are required to immediately and permanently remove all SunOpta data and email.

SunOpta reserves the right to have authorized supervisors or System Administrators access, review and/or monitor electronic mail when deemed appropriate, with Human Resource approval. An employee's use of the system constitutes that employee's consent to have the company access, review, and/or monitor all such use.

SunOpta reserves the right to access, monitor, and disclose the use of its systems and the contents of files and communications created, sent, or received on SunOpta's systems at any time to determine whether there have been any breaches of security, violations of SunOpta's policy, or other system misuse. Users should have no expectation of privacy in anything they create, store, send, or receive through SunOpta's systems or the Internet. SunOpta has a right to access electronic files and communications, such records should be treated as confidential by other users and accessed only by the sender and intended recipients.

Violations of any portion of this policy will result in appropriate disciplinary action, up to and including discharge.

D. PROHIBITED USES OF EMAIL

- Sending messages that are, or may be considered to be, discriminatory on the basis of race, sex, age, national origin, citizenship, color, religion, disability, sexual orientation, marital status, or veteran status;
- Sending messages, or accessing material over the Internet or otherwise, that may constitute sexual harassment, or that contain obscene or sexually-oriented material;
- Sending messages that are defamatory, abusive, derogatory, excessively personal, or harassing, whether intended to be serious or humorous;
- Sending messages prohibited by laws or regulations, including laws concerning competition and pricing;
- Sending copies of documents in violation of copyright laws or licensing agreements;
- Sending files or messages containing computer viruses, worms, spy-ware or other malicious computer programs;
- Sending confidential or proprietary SunOpta information or data to persons not authorized to receive it, either within or outside SunOpta;
- Sending chain letters or messages;
- Engaging in illegal activity;
- Engaging in personal commercial activities;
- Engaging in communications regarding personal disputes or claims, or legal disputes or claims not related to the business of SunOpta;
- Promoting political positions or actions;
- Soliciting of any type, except for company-sanctioned activities;
- Advertisement of an employee's e-mail address for personal or non-company business.

E. DISCOURAGED USES OF EMAIL

SunOpta's e-mail system is provided to employees as a tool for business communication. SunOpta realizes that employees may have an occasional need to use e-mail for personal reasons.

Occasional, limited uses of this type may be permitted, provided:

- that such use is limited in scope and duration and is not excessive;
- that the nature of the use does not violate a specific provision of this policy or other SunOpta policies;
- and that such use does not interfere with, disturb, or impede in any way the user's performance of his or her job duties, or the job duties of other employees.

SunOpta retains sole and absolute discretion to determine whether specific e-mail usage is permitted, and to limit or prohibit such use if management believes that such limitation or prohibition is warranted by the particular circumstances.

F. STANDARD EMAIL FACILITIES

All e-mail communications regarding SunOpta's business should be through SunOpta's Corporate email system and not through personal or non-standard e-mail facilities or accounts, such as AOL, Hotmail, Yahoo Mail, or similar service providers.

Some employees may find it necessary to maintain and/or access separate personal e-mail accounts via the system for personal reasons. In the event that employees find it necessary to maintain or access such personal accounts on the system, all such use shall be governed by the terms of this guideline. SunOpta will not facilitate or assist in accessing or maintaining such personal accounts, and will not provide service, maintenance, or backup for or related to such personal accounts. SunOpta may prohibit or restrict access to certain personal accounts from the system for reasons of security or other reasons as it deems appropriate in its sole discretion.

G. RESPONSIBILITIES

If you need clarification on any of the prohibited uses of e-mail, or about any aspect of this policy, contact SunOpta's Legal or Human Resources Department. Exceptions need to be approved by SunOpta Human Resources.

Employees found to be in violation of this policy may face disciplinary action, up to and including termination of employment.

APPENDIX H

Document Retention Policy

PURPOSE AND OBJECTIVE

- To establish a comprehensive policy for the retention of company records and documents in compliance with applicable laws and one that will serve the SunOpta's best interests having regard to legal, accounting, regulatory requirements, business transactions and litigation, among other things.

MANDATORY COMPLIANCE

- All employees of SunOpta Inc. and its subsidiaries must comply with this policy, the records retention schedules and any litigation hold communications. Failure to do so may subject the company, its employees and contract staff to serious civil and/or criminal liability. Failure to comply with this policy may result in disciplinary sanctions, including suspension or termination. If you feel that you or someone else has violated this policy, you should report the incident immediately to your supervisor.

POLICY

- Each operating segment (as reported by SunOpta in accordance with generally accepted accounting principles) shall be responsible to ensure that the applicable department within such operating segment retains the necessary records, whether in written or electronic form, for the prescribed periods provided below. This responsibility shall be vested with the CFO or VP Finance of the applicable operating segment, who should maintain a current and updated list of such documents to be shared with SunOpta's Corporate headquarters at least annually or as otherwise requested. All such documents should be kept in secure locations to the extent possible.
- The CFO or VP Finance of the applicable business segment is responsible for the continuing process of identifying the documents that have met the required retention period and supervise their destruction. The destruction of documents must stop immediately upon notification from Corporate Legal and/or Chief Compliance Officer that a litigation hold is to begin because SunOpta may be involved in a lawsuit or an official investigation. Destruction may begin again once Corporate Legal and/or Chief Compliance Officer lifts the relevant litigation hold.
- The CFO or VP Finance of the applicable business segment is also responsible for ensuring that all employees within that business segment are made aware of this Policy and are educated not only with respect to the requirements of this Policy, but also the implications of failing to follow it.

- If you believe, or Corporate Legal and/or Chief Compliance Officer informs you, that SunOpta documents are relevant to current litigation, potential litigation, government investigation, audit, tax assessment, or other event, you must preserve and not delete, dispose, destroy or change those records, including e-mails, until Corporate Legal and/or Chief Compliance Officer determines those documents are no longer needed. This is generally referred to as a litigation hold. If you believe a litigation hold may apply to documents, please contact Corporate Legal and/or Chief Compliance Officer.

FINANCE RECORDS

FINANCE RECORDS TO BE HELD FOR 7 YEARS

- AP paid invoices (includes all expense reports, grower payments, etc.)
- AR Manual invoices and support (other invoices are available on Oracle)
- Vendor maintenance requests
- Customer maintenance requests
- Item code maintenance requests
- Cash application backup
- Cancelled Checks
- General Ledger – Journal entry backup
- AR/AP Intercompany invoices
- Reconciliation binders AR, AP, System Accruals (which includes all reports for rec)
- 1099 Filings
- All Tax Returns (Corporate, Sales, GST/HST, Use, etc.) and supporting documents
- SEC and CSA Filings (including 8-Ks, 10Qs and 10Ks)
- Consolidation documents and support
- Support for consolidating JE
- All proofs for consolidating balances
- All Tax correspondence
- Year-end financial statements for each legal entity
- Records relevant to an audit or review, including memoranda, correspondence and other communications
- Audit and review work papers
- Original signature pages or powers of attorney for SEC filings

FINANCE RECORDS TO BE KEPT INDEFINITELY

- Asset information
- Vendor W9's
- Tax exemption certificates
- Auditor's report and annual financial statements
- Documents supporting management's assessment of internal controls over financial reporting

- Records relating to payment of dividends including cheques

HR/PAYROLL RECORDS

HR/ PAYROLL RECORDS TO BE HELD FOR 7 YEARS

- Register
- W2s (US specific)
- T4s (Canada specific)
- TD1s (Canada specific)
- Record of Employment (Canada specific)
- Short-Term Incentive payments

HR/ PAYROLL RECORDS TO BE HELD FOR 4 YEARS

- Pay stubs
- Time cards
- Exception reports
- Change requests

HR RECORDS TO BE HELD FOR 7 YEARS

- 401(k) application (US specific)
- RRSP application (Canada specific)
- Benefits application
- Life Insurance application
- ESPP application
- Workers comp reports
- Workers comp claims
- Confidence Line complaints
- Stock Award data
- Records relating to background checks on employees
- HIPPA Privacy Records (US specific)
- OSHA 300 (301, A) Forms (US specific)
- COBRA notice documentation (US specific)
- 5500 benefit plan filings and related support documentation (US specific)

HR/ EMPLOYEE FILES TO BE HELD FOR 3 YEARS

- I-9s – 3 years while employed, 1 year after termination (US specific)
- Pre-employment documentation
- Employee personnel file – 3 years after termination

OTHER HR RELATED DOCUMENTS TO BE HELD INDEFINITELY

- All benefit Plan document, related governing documents and plan summaries
- Evidence of fiduciary actions related by administrator, trustee or employer related to benefit plans
- Records of employee exposure to hazardous materials
- Employer Information Report – EEO-1 (US specific)

PLANT RECORDS

- Records relating to normal food processing are required to be retained for a minimum period of 2 years pursuant to the Bioterrorism Act - **(Hold for 5 years)**
- Records related to organic production and commodity origin are required to be retained for 5 years - **(Hold for 5 years)**
- Environmental records - **(Hold indefinitely)**
- Physical Inventory records - **(Hold for 7 years)**

CORPORATE RECORDS

CORPORATE RECORDS TO BE HELD INDEFINITELY

- Articles, Bylaws, Corporate Seal
- Share registers
- Annual corporate filings and reports
- Board policies, resolutions, meeting minutes and committee meeting minutes

OTHER COMPANY RECORDS / DOCUMENTS

- Current Customer files - **(Hold for 2 years after end of relationship)**
- IP and proprietary data and files **(with copies to be provided to Corporate Legal) (Hold indefinitely)**
- Contracts **(with copies to be provided to Corporate Legal and/or Chief Compliance Officer - (Hold for 7 years after expiration of contract)**
- Computer records and data i.e. Emails **(IT Department) (Per IT Policy except for emails and computer files that relate to the specific aforementioned categories in which case hard copies should be kept)**
- Records and supporting documents concerning long-term acquisitions and disposal of property and other historical information that would have an impact upon sale or liquidation or wind-up of a business or operating segment.**(Hold indefinitely)**
- Insurance records, policies **(Hold indefinitely)**
- Real estate title documents **(Hold indefinitely)**
- Environmental permits and judicial, administrative and compliance documents **(Hold indefinitely)**

ALL OTHER RECORDS AND DOCUMENTS OF A GENERAL NATURE WHICH ARE NOT REQUIRED TO BE KEPT FROM A LEGAL, FINANCIAL OR A REGULATORY PERSPECTIVE MAY BE DISPOSED OF IN THE NORMAL COURSE.

If you have any questions on either the policy or about retention of specific documents, please consult with Corporate Legal or the Chief Compliance Officer.

APPENDIX “I”

Social Media Policy & Guidelines

EXECUTIVE SUMMARY

Whether or not a SunOpta employee chooses to create or participate in an online social network, blog, wiki, or any other form of online publishing or discussion is his or her own decision. However, emerging online collaboration platforms are fundamentally changing the way SunOpta staff work and engage with each other, clients and partners.

Below are the current "SunOpta Social Media Policy & Guidelines," which continue to evolve as new technologies and social networking tools become available.

1. Know and follow the ***SunOpta Corporate Policy: Business Ethics & Code of Conduct***. This policy forms the basis of expected conduct in the company including ramifications of failure to comply with expected practices.
2. SunOpta employees are personally responsible for the content they publish on online social networks, blogs, wikis or any other form of user-generated media. Be mindful that what you publish will be public for a long time—protect your privacy.
3. Identify yourself—name and, when relevant, role at SunOpta—when you discuss SunOpta or SunOpta-related matters online. You must make it clear that you are speaking for yourself and not on behalf of SunOpta.
4. If you publish content to any website or social media outside of SunOpta and it has something to do with work you do or subjects associated with SunOpta, you must use a disclaimer such as this: "The postings on this site are my own and don't necessarily represent SunOpta's positions, strategies or opinions."
5. Respect copyright, fair use and financial disclosure laws.
6. Don't provide SunOpta's or another's confidential or other proprietary information. Ask permission to publish or report on conversations that are meant to be private or internal to SunOpta.
7. Don't cite or reference clients, partners or suppliers without their approval.
8. Respect your audience. Don't use ethnic slurs, personal insults, obscenity, or engage in any conduct that would not be acceptable in SunOpta's workplace. You should also show proper

consideration for others' privacy and for topics that may be considered objectionable or inflammatory—such as politics and religion.

9. Be aware of your association with SunOpta in online social networks. If you identify yourself as a SunOpta employee, ensure your profile and related content is consistent with how you wish to present yourself with colleagues and clients. **SOCIAL MEDIA POLICY & GUIDELINES**

DISCUSSION

The *SunOpta Corporate Policy: Business Ethics & Code of Conduct* provides the foundation for SunOpta's Social Media policies and guidelines.

The same principles and guidelines that apply to SunOpta staff activities in general, as found in the *SunOpta Corporate Policy: Business Ethics & Code of Conduct*, apply to SunOpta staff activities online. This includes all forms of online publishing and discussion, social networks, blogs, wikis, filesharing, and user-generated video and audio.

In general, what you do on your own time is your affair. However, activities in or outside of work that affect your SunOpta job performance, the performance of others, or SunOpta's business interests are a proper focus for company policy.

SunOpta supports open dialogue and the exchange of ideas. SunOpta regards social media and other forms of online discourse as primarily a form of communication and relationship among individuals. When the company wishes to communicate publicly as a company—whether to the marketplace or to the general public—it has well established means to do so. Only those officially designated by SunOpta have the authorization to speak on behalf of the company.

Online social media enables individuals to share their insights, express their opinions and share information within the context of a globally distributed conversation. Each tool and medium has proper and improper uses. While SunOpta encourages all of its employees to join a global conversation, it is important for SunOpta staff who choose to do so to understand what is recommended, expected and required when they discuss SunOpta-related topics, whether at work or on their own time.

Know the SunOpta Corporate Policy: Business Ethics & Code of Conduct. If you have any confusion about whether you ought to publish something online, chances are the SunOpta Corporate Policy will resolve it. If, after checking the Corporate Policy, you are still unclear as to the propriety of a post, it is best to refrain and seek the advice of management.

Be thoughtful about how you present yourself in online social networks. The lines between public and private, personal and professional are blurred in online social networks. By virtue of identifying yourself as a SunOpta staff member within a social network, you are now connected to your colleagues, managers and even SunOpta's clients. You should ensure that content associated with you is consistent with your work at SunOpta. If you have joined SunOpta recently, be sure to update your social profiles to reflect SunOpta's guidelines.

Use a disclaimer. When you post online, make it clear that what you say there is representative of your views and opinions and not necessarily the views and opinions of SunOpta. At a minimum you

should include the following standard disclaimer: "The postings on this site are my own and don't necessarily represent SunOpta's positions, strategies or opinions."

Protecting confidential and proprietary information. Social media blurs many of the traditional boundaries between internal and external communications. Be thoughtful about what you publish—particularly on external platforms. You must make sure you do not disclose or use SunOpta confidential or proprietary information or that of any other person or company in any online social computing platform. For example, ask permission before posting someone's picture in a social network or publishing in a blog a conversation that was meant to be private.

SunOpta's business performance. You must not comment on confidential SunOpta financial information such as SunOpta's ongoing financial results, future business performance, business plans, or prospects anywhere in the world. This includes statements about an upcoming quarter or future periods or information about alliances, and applies to anyone including conversations with Wall Street analysts, press or other third parties (including friends). You should merely say, "no comment" to rumors. Do not deny or affirm them—or suggest either denial or affirmation in subtle ways.

Protect SunOpta's clients, business partners and suppliers. Clients, partners or suppliers should not be cited or obviously referenced without their approval. Externally, never identify a client, partner or supplier by name without permission and never discuss confidential details of a client engagement.

Respect your audience and your coworkers. Remember that SunOpta is a global organization whose employees and clients reflect a diverse set of customs, values and points of view. Don't be afraid to be yourself, but do so respectfully. It is fine for SunOpta staff to disagree, but please don't use online social media to air your differences in an inappropriate manner.

Use your best judgment. Remember that there are always consequences to what you publish. If you're about to publish something that makes you even the slightest bit uncomfortable, review the suggestions above and think about why that is. If you're still unsure, and it is related to SunOpta business, feel free to discuss it with your manager. Ultimately, however, you have sole responsibility for what you publish in any form of online social media.

Don't forget your day job. You should make sure that your online activities do not interfere with your job or commitments to customers.

APPENDIX “J”

Travel Expense Guidelines

Purpose

The purpose of these guidelines is to provide guidance to management and employees who travel on SunOpta business. The details of this policy apply to employees in North America, but the spirit of the policy applies globally.

Employees traveling on company business are representing our company. They are expected to conduct themselves with dignity and behave ethically at all times.

Expenses incurred on company trips should be reasonable and consistent with normal living standards. Those who are in doubt as to the appropriateness of a specific travel expense should consult with their manager for guidance.

Exceptional expenses incurred while traveling due to a true emergency, such as a medical incident or accident, will be reimbursed by the company. However, the employee should check with their local Human Resource representative as medical costs for example may be covered through the group benefit plan.

Employees are expected to manage all company expenses with proper prudence and financial scrutiny.

RESPONSIBILITY:

Every employee traveling on company business is responsible for:

- Behaving as a representative of the company at all times
- Following company procedures and guidelines for expenses
- Retaining all receipts and ensuring expense reports submitted for approval are fully and accurately supported

Managers are expected to enforce compliance with the Policy provisions and are responsible for:

- Reviewing for appropriateness, accuracy and completeness before approving all travel expenses submitted by the traveling employee
- Providing guidance to employees regarding appropriate types and levels of expenses The Accounts Payable department is responsible for:
- Ensuring that travel expenses are properly authorized prior to reimbursement and also for reimbursement itself

RESPONSIBLE FOR INCURRING EXPENSES:

When more than one employee is at a dinner or business or approved social event it is the responsibility of the most senior level employee attending to pick up the costs of the event. However, when only employees of the company are present it is the exception and not the rule that dinner is paid for by the company.

NON TRAVEL RELATED ITEMS:

Non-travel related items are to be paid directly by SunOpta to the vendor, rather than submitted on an expense report. This includes, but is not limited to the following:

- Tradeshow registration fees and associated costs (to be invoiced directly to SunOpta or submitted on an approved check request.) These items will be processed through accounts payable as needed to meet registration deadlines.
- Organization Memberships (must be approved by SLT member)
- Dues and Subscriptions
- Charitable donations
- Supplies

BOOKING TRAVEL:

It is required employees utilize designated travel systems such as HRG (Canada) or American Express (U.S.). The systems allow for cost savings, usage and cost tracking, and company rebates. The company is guaranteed lowest rates for most travel and negotiates good hotel rates for commonly used hotels. Employees not utilizing the travel system will put the company at risk of maintaining good rates.

ALLOWABLE TRAVEL EXPENSES:

- (a) In general, the company recognizes the following as normal travel expenses:
- (i) Economy class air fares/train or bus tickets to the city of destination or if the estimated costs are expected to be less, a rental car for travel to the city of destination. Employees should endeavor to get the lowest cost travel that allows appropriate flexibility of change for the occasion. Upgrades programs should be utilized wherever possible to maximize seat location at the lowest appropriate fare. Where business class fares are necessary, they must be approved in advance by the CEO or SLT. Airline trips should be booked at least two weeks in advance in order to get a reasonable airfare. Any flight booked within this 2 week window must be approved by the SVP with clear documentation of the reason.
 - (ii) Travel insurance if required (this is not normally required in North America)
 - (iii) Airport fees & one bag fee
 - (iv) Lodging in the city of destination
 - (v) Personal meals and associated tips
 - (vi) Telephone calls home of a reasonable duration, telephone calls to the office and telephone calls with clients or business contacts. Reasonable Internet charges.
 - (vii) Taxi fares to and from destination within a city and associated tips or, if the estimated costs are expected to be less, a rental car in the destination city (viii) Parking and fuel charges where a rental car has been deemed appropriate and the car is returned with a full tank of gas.
 - (ix) Minor miscellaneous expenses which would not otherwise be incurred by the employee such as reasonable tips in a hotel or public transportation costs (x)
- Corporate Guidelines for expenses are:

- Hotel – pre-approved list of hotels for most frequently traveled cities. In other cities costs should not exceed \$150 per night plus tax
 - Car Rental – \$75 per day plus tax (until negotiated rates are established)Meals
-
\$25 per meal and \$60 per day total
 - Mileage – IRS or Canadian statutory rate
- (b) In general, the company does not reimburse employees for expenses that do not serve a clear business purpose, including (but not limited to):
- (i) Personal Entertainment in the city of destination, including entertainment with colleagues
 - (ii) Upgrades to higher classes of service for air or train service
 - (iii) Fines for traffic violations
 - (iv) Personal items or duty or sales tax charges on personal items
 - (v) Additional expenses related to traveling with a spouse or other guest
 - (vi) Fees for excess baggage or baggage handling ("excess" implies that the fees paid are unreasonable relative to the purpose and duration of the employees travel)
 - (vii) Annual credit card fees as there are many zero fee cards available today
 - (viii) Interest charges due to carrying a balance on a personal credit card
 - (ix) Fees for the convenience of the employee such as TSA Pre-Check, Global Entry, or Airline club fees.

CLIENT ENTERTAINMENT:

Executives and employees with sales responsibilities may be required to participate in client/customer entertainment activities such as meals, social events, client golf tournaments and the like for customer relations purposes. The company will reimburse the employee for these reasonable expenses which must be documented with customer participant names and business purpose. Special events must be preapproved by SVP or VP.

EMPLOYEE ENTERTAINMENT:

Employee only meals, entertainment of other company employees, or events are typically not reimbursable if not related to travel unless advance approval by SVP is obtained.

GIFTS IN LIEU:

When an employee traveling on company business has an opportunity to lodge with a friend or relative and in doing so will reduce the overall cost to the company, a gift in lieu may be purchased at company expense. Gifts are expected to be symbolic in nature and no more than \$50 USD.

FREQUENT FLIER POINTS:

Employees may participate to personal advantage in frequent flier programs so long as all decisions regarding carriers are made first with consideration to the best available flight prices and times.

Any personal tax consequences arising from the accumulation of frequent flier points from business travel are the responsibility of the employee.

PRICE ADVANTAGE FOR STAYING OVER INTO A WEEKEND:

Many airlines offer deep discounts for travelers willing to return on a Saturday or Sunday. Where this discount is to the overall advantage to the company, the employee has the option of taking advantage of the discounts. In these cases, normal meal and lodging expenses will be considered reimbursable.

CAR RENTALS:

SunOpta cars should be rented only when flying in for business or when a personal car is not available for a driving trip. Those with car allowances will not be reimbursed for rental car use for driving trips.

As of May 1, 2015 the company has negotiated rates and service with National and Enterprise. It is expected all travelers use these companies to receive the negotiated rates. The rate also includes insurance coverage so will not require extra insurance to be purchased. Therefore, it is appropriate for an employee to decline extra Collision Damage Waiver insurance provided by the rental agency while on SunOpta business.

USE OF PERSONAL CAR FOR BUSINESS TRAVEL:

- (a) An employee has the option of using their personal car for business travel so long as the following conditions are met:
 - (i) The employee must have personal insurance coverage of at least \$250,000 to cover both personal injury and third party liability
 - (ii) The employee has a safe driving record
 - (iii) The cost of the trip will not exceed the costs of using other forms of transportation

The company reimburses mileage per kilometer or mile depending on the country. Rates are reviewed and published annually or at other times when warranted. Employees with a car allowance are not eligible for mileage reimbursement.

DOCUMENTATION OF TRAVEL EXPENSES:

- (a) The company expects ALL receipts to be retained and submitted with an Expense report
- (b) All receipts should indicate the nature of the expense, the date, the location and the client on whose business it was incurred
- (c) Only travel expense reports supported by receipts and invoices, approved by the employee's supervisor will be reimbursed
- (d) Expenses for which a receipt has been lost or misplaced will be reimbursed only at the discretion of the employee's supervisor
- (e) Use of the Corporate Travel system is required to book travel. The invoice produced by this system should be submitted with the expense report.

EXPENSE REPORT SUBMISSION TIMELINE

The Company expects that expense reports be completed and submitted for approval as soon as practical following travel, but in any event not longer than three months after travel. The Company reserves the right to refuse payment of expenses that were incurred greater than three months to submission.

The Company does not reimburse for interest charges billed to the employee's credit card. It is the responsibility of the employee to ensure expenses are submitted in sufficient time to cover expenses in the billing period incurred. The Company acknowledges that this may lead to more than one expense report in instances where travel is booked far in advance of the travel date.

In rare circumstances, cash advances may be required by an employee traveling on company business. The Company expects cash advances to be limited in use, and prior VP approval is required before advance request is made.

TAXABLE BENEFITS

The Company expects all employees expensing items deemed to be a taxable benefit to specifically identify these items on expense reports. In such instances, Corporate HR approval is required on the form.

Taxable benefits can arise when an employee submits expenses for reimbursement that do not have a clear business connection, and more closely represent an alternate form of "fringe" pay to the employee. Taxable benefits include, but are not limited to, the following:

- Auto allowances and some auto reimbursements
- Transportation passes to normal place of work
- Moving reimbursements
- Club or membership dues
- Reimbursement of personal insurance premiums
- Housing allowances
- Any form or cash payment or cash gift regardless of the amount
- Non-cash gifts with a value greater than \$25

WORK FROM HOME ALLOWANCE

The Company, at its sole discretion, may provide an allowance to cover costs for employees required to work remotely (from a home office); typically those with sales responsibilities. Such reimbursement requires the prior written approval of the employee's manager, Human Resources, and must be coordinated with Payroll. Home expenses for those employees who work from home at their convenience are not reimbursed.