

Anti-Corruption and Bribery Policy

(Approved by the PPDM Board of Directors April 25, 2024)

GENERAL

The PPDM Association (PPDM) promotes the highest standards of ethical behaviour. It is important to do the right thing and to be seen to do it. When questionable ethical behaviour, the appearance of corrupt behaviour, or an incident of bribery occurs it can erode public and internal trust, damage the organization's reputation, potentially harm the organization financially and, in some cases, break the law.

1. PURPOSE

The Anti-Corruption and Bribery Policy reflects PPDM's commitment to maintain a culture of integrity, accountability, and transparency. To reduce the potential for corruption or bribery the PPDM Board of Directors (Board) has established a policy of behavioural expectations and standards of conduct to address issues that can arise when employment, contractual and/or fiduciary interests and personal interests or obligations conflict. The purpose of this policy is to ensure compliance with all applicable anti-corruption and bribery legislation, and to ensure that PPDM's business is conducted in an ethical manner.

2. POLICY STATEMENT

Bribery is the offering, promising, giving, accepting, or soliciting of an advantage as an inducement for action which is illegal or a breach of trust. A bribe is an inducement or reward offered, promised, or provided to gain commercial, contractual, regulatory, or personal advantage.

It is PPDM's policy to conduct its business in an honest and ethical manner. PPDM is committed to acting professionally, fairly, and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter bribery. It is expressly prohibited to give or receive a bribe while conducting business on PPDM's behalf.

The range and complexity of PPDM's business activities are such that it is not possible to produce an exhaustive list of unacceptable behaviors, actions, or conduct. Therefore, the spirit and intent behind this policy will be used to guide conduct, and to exercise care and diligence, during PPDM's activities.

PPDM is bound by the laws in effect in the province of Alberta and the country of Canada, including the "Corruption of Foreign Officials Act", in respect of our conduct both at home and abroad.

3. WHO IS COVERED BY THE POLICY?

This policy applies to all individuals working at all levels and grades, including directors, operational management, employees (whether permanent, fixed-term, or temporary), consultants, contractors, seconded staff, agents, volunteers, or any other person formally representing PPDM, wherever located (collectively referred to as a PPDM Person or Persons).

In this policy, third party means any individual or organisation a PPDM Person encounters during the course of their work on behalf of PPDM, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisors, representatives and officials, politicians, and political parties.

This policy covers:

- Bribes
- Gifts and hospitality
- Facilitation payments
- Political contributions
- Charitable contributions

4. SCOPE

4.1. BRIBES

PPDM Persons must not engage in any form of bribery, either offered or received directly or through any third party (such as an agent or distributor). Specifically, PPDM Persons must not bribe a foreign public official regardless of jurisdiction.

4.2. GIFTS AND HOSPITALITY

You must never allow Gifts and Hospitality, either offered or received that:

- Influence business decisions or give other people a reason to suspect there might be an influence.
- Results in a conflict of interest or creates the appearance thereof.
- Consists in whole or in part of cash or cash equivalents.

For this reason, PPDM discourages PPDM Persons from accepting gifts and hospitality from business partners or government agencies, or offering Gifts and Hospitality to them, especially those you would not be comfortable disclosing to the Board, management, colleagues, or the public.

However, it is understood that for promotional or strategic business purposes, PPDM may confer appropriate gifts of event or training registrations on members, or potential members or business associates. Gifts to government organizations or their agents must always conform to

existing government policy and legislation and be documented in accordance with associated reporting requirements and PPDM policies.

PPDM Persons must not offer or give any gift or hospitality:

- which could be regarded as illegal or improper or which violates the recipient's policies, to any public employee or government official, government representative, politicians, or political party.

PPDM Persons may not accept any gift or hospitality from PPDM business partners if:

- it exceeds \$250 CDN in value for each individual gift or \$750 CDN in value for each hospitality event (not to exceed a total of \$1500 CDN in any financial year), unless approved in writing by the CEO.
- there is any suggestion that a return favour will be expected or implied.

If it is not appropriate to decline the offer of a gift, the gift may be accepted, provided it is then declared to the PPDM Person's manager or equivalent, the disposition of any such gifts to be determined by CEO.

The practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all circumstances the gift or hospitality is reasonable and justifiable. The intention behind the gift must always be considered.

Within these parameters, PPDM may define specific guidelines and policies to reflect local professional and industry standards.

Where this policy requires written approval to be given, the CEO shall put in place a process to maintain a registry of all such approvals.

4.3. FACILITATION PAYMENTS AND KICKBACKS

Facilitation payments are a form of bribery made for the purpose of expediting or facilitating the performance of a public official for a routine governmental action, and not to obtain or retain business or any improper business advantage. Facilitation payments tend to be demanded by low level officials to obtain a level of service to which one would not normally be entitled.

The PPDM Association's formal policy is that facilitation payments must not be paid. It is recognised however, that PPDM employees may be faced with situations where there is a risk to the personal security of an employee or his/her family and where a facilitation payment is unavoidable, in which case the following steps must be taken:

- Keep any amount to a minimum.
- Create a record concerning the payment; and
- Report it to the CEO immediately.

To achieve this aim, the CEO or Office Manager will keep a record of all payments made. Any such payments must be reported to the PPDM Board of Directors, in order to evaluate the associated business risk and to develop strategies to minimise such payments in the future.

4.4. POLITICAL CONTRIBUTIONS

PPDM does not make donations, whether in cash or in kind, in support of any political parties or candidates. Such donations can be perceived as an attempt to gain an improper business advantage.

4.5. CHARITABLE CONTRIBUTIONS

In general, charitable contributions are a business operational matter. However, charitable support and donations may be acceptable in certain circumstances, whether of in-kind services, knowledge, time, or direct financial contributions. PPDM Persons must be careful to ensure that charitable contributions are not used as a scheme to conceal bribery. The PPDM Association only makes charitable donations that are legal and ethical under local laws and practices.

No donation must be offered or made without the prior approval of the CEO. All charitable contributions should be publicly disclosed.

4.6. RECORD-KEEPING

PPDM must keep financial records and have appropriate internal controls in place which will evidence the business reason(s) for making payments to third parties. PPDM Persons must declare and keep a written record of all hospitality, or gifts accepted or offered, which is subject to managerial review. PPDM Persons must ensure all expense claims relating to hospitality, gifts, or expenses incurred to third parties, are submitted in accordance with PPDM's expenses policy and specifically record the justification for the expenditure.

All accounts, invoices, memoranda, and other documents or records relating to dealings with third parties, such as clients, suppliers, and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts shall be kept "off-book" to facilitate or conceal improper payments.

5. POLICY IMPLEMENTATION

5.1. YOUR RESPONSIBILITIES

- As a PPDM Person, you must ensure that you read, understand, and comply with this policy.
- The prevention, detection, and reporting of bribery and other forms of corruption are the responsibility of all those working for PPDM or under its control.

- You are required to avoid any activity that might lead to, or suggest, a breach of this policy.
- You must notify the CEO or a Director of the PPDM Association as soon as possible if you believe or suspect that a conflict with, or breach of, this policy has occurred or may occur in the future.
- Proven violations of the Anti-corruption and Bribery Policy may result in disciplinary action including a written warning, suspension, or termination following the standard practices or protocols of the PPDM Association, in accordance with the Terms and Conditions of Employment, and the local legal or legislative framework as applicable.

5.2. WHO IS RESPONSIBLE FOR THE POLICY?

- The PPDM Board of Directors has overall responsibility for ensuring this policy complies with our legal and ethical obligations, and that all those under our control comply with it.
- The CEO has primary and operational accountability for implementing this policy, and for monitoring its use and effectiveness and dealing with any queries on its interpretation.
- Management at all levels are accountable for ensuring that all those reporting to them are made aware of and understand this policy and are given adequate and regular exposure to it.
- The PPDM Board of Directors will monitor the effectiveness and implementation of this policy regularly, considering its suitability, adequacy, and effectiveness. Any improvements identified will be made as soon as possible.
- All PPDM Persons are responsible for the success of this policy and should disclose any suspected danger or wrongdoing. PPDM Persons are further invited to comment on this policy and suggest ways in which it might be improved.

5.3. HOW TO RAISE A CONCERN

PPDM Persons are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries or concerns, these should be raised with the CEO or a Director of the PPDM Association.

5.4. WHAT TO DO IF YOU ARE A VICTIM OF BRIBERY OR CORRUPTION

It is important that you tell the CEO or a Director of the PPDM Association as soon as possible if you are offered a bribe by a third party, are asked to make one, suspect that this may happen in the future, or believe that you are a victim of another form of unlawful activity.

6. PROTECTION

PPDM Persons who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. PPDM aims to

encourage an atmosphere of openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

PPDM is committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting their suspicion, in good faith, that an actual or potential bribery or other corruption offence has taken place or may take place in the future.

Detrimental treatment includes dismissal, disciplinary action, threats, or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the CEO immediately. If the matter is not remedied, and you are an employee, you should raise it with a PPDM Director.

7. LAST REVISION/REVIEW

Approvals and Changes to this policy were initially reviewed and approved by the PPDM Board of Directors on April 25th, 2024. Additions to the Policy and changes to specific sections are made and approved as appropriate from time to time. The entire content is reviewed and approved biennially by the Board of Directors.