

## ANTI BRIBERY POLICY

### 1. PURPOSE

This policy is intended to clarify and define the limits of acceptable team member behaviour. It is intended to assure that we base our business relationships, especially with suppliers, on the value the Company receives in quality, price, and service. JTMEC prohibits its employees from accepting and/or offering inappropriate gifts and gratuities that may impair or appear to impair the recipient's objectivity and may affect their ability to properly perform their job and responsibilities.

### 2. SCOPE

This procedure applies to all individuals, employees (including Directors, executives and managers) contractors and their employees and other third parties and visitors to JTMEC premises working on JTMEC premises or performing duties for or on behalf of JTMEC. This includes all areas, sites and locations directly or indirectly within JTMEC operations.

### 3. RESPONSIBILITIES

It is the responsibility of the HR Department to:

- Ensure effective and efficient implementation of this procedure
- Receive disclosures and resolve cases of inappropriate gifts and gratuities
- Provide guidance to employees concerning gifts and gratuities

### 4. DEFINITIONS

**Gifts** include cash or cash equivalents to or from any current, former or potential vendor, customer, broker, or provider. Cash equivalents include checks, money orders, stocks, etc. Gift certificates and gift cards are not considered cash equivalents but are subject to the limitation on common business courtesies. Gifts may also include goods or items of value whether for promotional or commercial purposes.

**Gratuities and Hospitality** are favours or gifts which include any free or discounted items or services, such as meals, entertainment event tickets, golf and travel expenses, for which payment is normally required.

**Bribery** is the promise, offering or giving, directly or indirectly, of an undue advantage or benefit to any person who directs or works, in any capacity, for a private sector entity, for the person himself or herself or for another person, in order that he or she, in breach of his or her duties, acts or refrains from acting.

**Kickback** is a form of negotiated bribery in which a commission is paid to the bribe-taker for services rendered.

## 5. FAIR COMPETITION

JTMEC competes strictly on the merits of its products and services and does not attempt to restrain or limit trade. JTMEC employees do not:

- Discuss prices, pricing strategies, product or marketing plans, or terms of sale with competitors;
- Make any agreement or have any discussion with competitors concerning prices, volumes, branches, customers, or sales;
- Denigrate the products or services of a competitor; and
- Collect or use competitive information through improper or illegal channels.

## 6. LEGAL COMPLIANCE

Various Federal and State laws prohibit any person or entity from giving, or offering to give, another person or entity gifts, gratuities or other things of value in an effort to influence the judgment (or to induce the conduct) of the second person or entity.

## 7. EXPECTATIONS

Ethical problems arise when items compromise an individual's ability to make objective and fair business decisions. Unfortunately, even the perception of compromise to an outside observer can be very damaging to the image of JTMEC and inconsistent with the Companies overall values.

The expectation is that all employees are professionals with the capacity to exercise sound business judgment, dependent on the situation. A decision to accept or decline invitations or gifts requires common sense and careful judgment. As a guide, the following should be considered:

- Is it clearly related to the conduct of business?
- Is it moderate, reasonable, of nominal value?
- Would I feel comfortable recognizing giving or receipt this gift?
- Do I feel any pressure to reciprocate or grant special favours because of this gift?
- Am I certain the gift does not violate any law or business regulation?

If team members are still uncertain about specific situations, they should consult their Manager to obtain an objective view of the situation and choose the most cautious approach to avoid perceptions of Impropriety.

## 8. GENERAL POLICY

### Cash Gifts

Accepting, offering or giving of any amount of cash as a form of gift is prohibited.

## Gifts and Gratuities

Accepting, offering or giving of gift and gratuities is prohibited if it is offered, given or accepted in exchange for an official act or an act under the employee's official responsibilities. All gifts and gratuities worth beyond the nominal value (see clause 5.8) which are offered to employees must be disclosed to the employees immediate Manager and is subject to the discretion of the Manager whether this will be accepted, donated or declined.

## Other Prohibitions

No employee shall offer to or accept any gifts taking the form of any of the following:

- Cash
- Bribes
- Kickbacks
- Monetary advantages

## Receiving from Suppliers

Gifts, entertainment, meals, or other gratuities offered by anyone with whom there is no existing business dealings and who may be trying to influence our decisions must be declined. By doing this, we put no supplier at an unfair advantage or disadvantage, and we encourage a focus on price, quality, and service. In consideration of this procedure and in consultation with your Manager, gifts, entertainment, or meals provided by an existing supplier may be permissible as a legitimate business activity. Always use good judgment and get approval from your Manager before accepting anything from a supplier.

## Receiving from Others

Modest forms of entertainment offered by a non-supplier may be accepted if they are infrequent, in good taste, and create no sense of obligation to the host.

## Receiving at Christmas

Receiving gifts at Christmas is a common form of acknowledgement of an ongoing relationship between companies. All gifts not approved or declined in line with this procedure will be donated to fundraisers.

## Giving to Customers and Suppliers

To build relationships and promote enthusiasm and teamwork, we may provide occasional meals, entertainment, or token gifts to customers, suppliers, etc.

Providing gifts, entertainment, or gratuities is appropriate only when ALL the following conditions are met:

- It is legal
- The recipient's policies permit acceptance
- It is in the Company's legitimate business interest to do so
- It is appropriate given local business customs
- It is done infrequently

Gifts to potential customers and others with whom JTMEC has no current commercial relationship should be evaluated the same way.

## Threshold Amount

Items that are primarily designed to be of a business benefit may not be accepted if they are of substantial value. As a general rule, employees may not accept a gift or any other thing of value that has a fair market value of \$100.00 or greater per item without the permission of Management.

## 9. DISCLOSURE

Disclosure Process - Employees are required to disclose to their immediate Manager via email within 30 days upon accepting or offering gifts and gratuities. The immediate Manager will review the disclosure and discuss with the employee whether to accept, donate or decline in line with this procedure.

## 10. COMPLIANCE

Failure to comply with this procedure will lead to disciplinary action up to and including termination of employment.



Scott Bell  
**General Manager**