Whistleblower Policy

This update: June 2021

Intent

The CIB and its operating arm Association for Innovation in Building and Construction (AIBC) is committed to integrity and ethical behaviour in the workplace, and will foster and maintain an environment where employees can work safely and appropriately, without fear of retaliation.

This policy has been adopted to ensure that all employees understand that they may report any wrongdoing that may adversely impact the Company, the Company's customers, shareholders, employees, investors, or the public at large, without fear of retaliation or a negative impact on their employment status at CIB and AIBC. Reports of workplace wrongdoing may be made to the Appropriate Authority, Management / Supervisory staff, Human Resources, the Chair of the Administration Committee, any other Board member, or anonymously.

It is a violation of CIB and AIBC’s Whistleblower Policy for anyone to knowingly make a false complaint of wrongdoing or to provide false information about a complaint. Individuals who violate this Policy are subject to disciplinary and/or corrective action, up to and including termination of employment.

Definitions

Appropriate Authority - Any delegated employee who has the authority to make final decisions regarding employees, wrongdoing, harassment claims, and resulting actions. At CIB and AIBC, the Appropriate Authority is the CEO and the Chair of the Administration Committee.

Complainant - Any person that submits a complaint or report of wrongdoing.

Respondent - Someone who’s alleged conduct is the subject of a complaint.

Wrongdoing - Any illegal action or violation of company policy.

Retaliatory Acts - Retribution, or reprisal against any Complainant as a result of their reporting an incident of wrongdoing, or against any employee that participates in an investigation relating to the allegation of wrongdoing.

Adverse Employment Action – Any demotion, suspension, termination, unfavourable transfer, denial of promotion, denial of benefits, threat, harassment or denial of compensation as a result of the reporting of wrongdoing, or any manner of discrimination against an employee in the terms and conditions of employment because of any other lawful act done by the employee pursuant to this policy, or any applicable Canadian legislation.

Guidelines

Individuals who believe they have witnessed an act or acts of wrongdoing should report the incident(s) immediately to the Appropriate Authority. Any delays in reporting acts of wrongdoing
can make the case against the Respondent more difficult to establish, and may even result in retaliatory acts by the Respondent.

Report Obligations – Employees

Employees who believe they have witnessed wrongdoing in their working environment are advised to report the incident(s) or retaliation to the Appropriate Authority, or to their supervisor/manager. Delays in reporting may be unavoidable in some circumstances (to be determined on a case-by-case basis).

Report Obligations – Supervisors & Managers

Supervisors and managers are directed to take all appropriate steps to prevent and stop wrongdoing in their areas of responsibility. Any supervisor or manager who is subjected to, witnesses, or is given written or oral complaints of wrongdoing or retaliation shall immediately report it to the Appropriate Authority. Delays in reporting may be unavoidable in some circumstances (to be determined on a case-by-case basis).

Supervisory personnel who are contacted by an individual seeking to file a complaint about wrongdoing in their unit shall assist the complainant in contacting the Appropriate Authority.

Investigation

CIB and AIBC seeks to resolve claims of wrongdoing in the workplace as expediently as possible. Investigations shall be conducted and the appropriate actions taken no longer than 30 days following the filing of a complaint.

The Appropriate Authority is responsible for determining and administering the methods and means for addressing complaints. The Appropriate Authority is also responsible for:

- Determining the veracity of allegations of wrongdoing or retaliation.
- Determining whether or not a reported act is indeed wrongdoing.
- Administering punitive or corrective actions if allegations are true.
- Administering punitive actions if allegations were knowingly falsely made.

Wherever and whenever investigations are conducted, this Policy asserts that Complainants and Respondents certain rights. These rights include, but are not limited to:

- Receiving written notice of the allegations (where permitted by law).
- Presenting relevant information to the Appropriate Authority.
- Receiving a copy of the report at the conclusion of the investigation (where permitted by law).

At the conclusion of an investigation, the investigator must create a written report including a statement regarding any and all findings that have been proven, and a statement of decision on whether or not the Policy has been violated. The report shall be presented for review to any/all appropriate authorities and/or legal counsel, as appropriate.
Report Handling Procedures

The Appropriate Authority shall advise the Complainant and the Respondent of the resolution of any investigation conducted under this Policy. A copy of the investigative findings shall be provided in writing to the Complainant and the Respondent.

In all cases, the CIB and AIBC’s Human Resources department shall retain the findings report for a minimum of three years or for as long as any administrative or legal action arising out of the complaint is pending.

Confidentiality

All records of workplace wrongdoing reports and subsequent investigations are considered confidential and will not be disclosed to anyone except to the extent required by law.

CIB and AIBC will do everything it can to protect the privacy of the individuals involved and to ensure that the Complainant and the Respondent are treated fairly and respectfully. CIB and AIBC will protect this privacy so long as doing so remains consistent with the enforcement of this Policy and adherence to the law.

Assurance Against Retaliation

This Policy encourages employees to freely express – in a responsible and orderly fashion – their thoughts, opinions, and feelings regarding workplace wrongdoing complaints. Retaliation by the Respondent, or anyone acting on behalf of the Respondent, against the Complainant is strictly prohibited and will result in appropriate disciplinary action. Retaliation by the Respondent, or anyone acting on behalf of the Respondent, against any witness providing information about a workplace wrongdoing report, is also strictly prohibited. Acts of retaliation include (but are not limited to) interference, coercion, threats, and restraint.

This Whistleblower Policy will not be used to bring fraudulent or malicious complaints against employees. Any complaint made in bad faith, if demonstrated as being such through convincing evidence, will result in disciplinary action being taken against the individual lodging the fraudulent or malicious complaint.

Procedures for Handling Complaints of Workplace Wrongdoing

Once the Complainant lodges a complaint with their supervisor or the Appropriate Authority, a discussion will take place that shall be kept confidential, to the extent allowed by the law. If desired by the Complainant, no written record will be kept of this initial discussion. During this discussion, the recipient of the complaint will explain all options available to the Complainant. If the Complainant wished to proceed further with his or her complaint, the Complainant must then provide a written statement regarding the alleged workplace wrongdoing.

Informal Procedures

The Appropriate Authority may notify the Respondent of the complaint, keeping all such communication confidential. The Appropriate Authority may then implement whatever steps necessary to create an informal resolution that is acceptable to both the Complainant and Respondent.

If an informal resolution of the complaint is achieved, no record of the complaint will be entered in the Respondent's personnel records. However, the Appropriate Authority will record the
occurrence of the complaint and the informal resolution achieved. Again, this record will remain confidenti

**Formal Procedures:**

In the case of formal complaints, the Respondent shall have 10 working days to respond, in writing, to the allegation. The Respondent's statement, written on company letterhead, must answer – with specific responses – to each complaint, either admitting, denying, or explaining the allegations against them. The Respondent must sign his or her statement, which will then be attached to the original complaint.

If a formal hearing is warranted, the Appropriate Authority will conduct a hearing within 10 working days after receiving the request.

**Disciplinary Actions**

Upon concluding that an instance of workplace wrongdoing has indeed occurred, the Respondent will be subject to disciplinary action, which may result in suspension of duties, or outright termination of employment and possible legal action depending on the severity of the action. Disciplinary actions imposed by the Appropriate Authority will be determined on the basis of the facts of each case and the extent of harm to CIB or AIBC's interests and business goals.

**Timelines**

Complainants are always encouraged to file a complaint immediately after an alleged incident of workplace wrongdoing. Nevertheless, CIB and AIBC are aware that such timely response may not always be possible, due to feelings of fear on the Complainant's part. Individuals who believe that they have witnessed workplace wrongdoing should lodge a complaint within 30 working days following an alleged incident. Under extreme circumstances, this timeline may be extended to 60 working days at the request of the Complainant; however, it is the responsibility of the Complainant to show good reasons for this extension.

**Records**

Records of all formal and informal resolutions, hearings, and reviews will be kept by the appropriate department, except where otherwise stated in this Policy. The records will only be available to managerial members of the appropriate department, and only in the following circumstances:

- When determining an appropriate disciplinary action for subsequent workplace wrongdoing complaints.
- When a Respondent is a candidate for a promotion to a supervisory position.
- When a complaint against retaliatory action is made.
- When a decision or resolution is reviewed.

Any records concerning employees will be maintained in accordance with all applicable laws and regulations. Both the Complainant and the Respondent are eligible to obtain copies of hearings or of their own statements made throughout the course of the investigation.
Responsibilities of the Chair of the Administration Committee With Respect to Specified Complaints

The Chair of the Administration Committee will take all complaints and concerns regarding accounting and auditing matters seriously, and investigate appropriately. Documentation regarding the investigation shall be created and retained.

Acknowledgement and Agreement

I, ______________________ (Employee Name), acknowledge that I have read and understand the Whistleblower Policy of Association for Innovation in Building and Construction. Further, I agree to adhere to this policy and will ensure that employees working under my direction adhere to these guiding principles. I understand that if I violate the rules/procedures outlined in this policy, I may face corrective action, up to and including termination of employment.

Name: __________________________________________

Signature: _______________________________________

Date: ___________________________________________

Witness: _________________________________________