CORPORATE POLICIES

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FOREWORD

Atelka has adopted policies that set high standards, especially in workplace health and safety, sustainable development, contract management and respect for privacy. These policies are described in this document and represent the company's commitment to its employees, clients, suppliers and all its stakeholders.

Atelka reserves the right to amend this policy at any time. Amendments will be posted on our website as quickly as possible.

SUSTAINABLE DEVELOPMENT

Atelka subscribes to the principles of sustainable development and is committed to mobilizing its employees, clients and suppliers to make sustainable development a reality. Its sustainability vision is supported by three main pillars: respect for the **environment**, respect for the **communities** in which it is present, and the **economic vitality** of its operations.

To make sustainable development a reality, Atelka:

- Observes standards for recycling and waste management as well as management of hazardous waste and atmospheric emissions;
- Respects the communities in which it operates and contributes to their growth through donations and sponsorships, among other things;
- Ensures the economic performance of its business operations.

Atelka is committed to:

- Disposing of its hazardous waste in an environmentally-friendly manner;
- Informing its personnel and mobilizing them to apply the principles of sustainable development;
- Continuously improving its social, economic and environmental performance in:
    - Treatment of its personnel and clients;
    - Site operation;
    - Its relations with stakeholders affected by its activities;
- Meeting the requirements of all applicable legislation and its commitments.

HEALTH AND SAFETY

Employee health and safety is important to Atelka, which is why it is committed, by means of this policy, to maintaining a safe and healthy work environment. This policy is based mainly on the *Act respecting occupational health and safety* (Quebec) for aspects related to prevention and the *Act respecting industrial accidents and occupational diseases* (Quebec) for aspects related to compensation.

EMPLOYEES' RIGHTS INCLUDE:

- Working conditions that have proper regard for their health, safety and physical well-being;
- Training, information and counselling services in matters of occupational health and safety, especially in relation to their work and their work environment, and appropriate instruction, training and supervision;
- Access to any preventive treatment or compensation concerning their workplace, including protective reassignment of pregnant or breast-feeding workers, and rehabilitation and medical assistance following an accident.

EMPLOYEES' OBLIGATIONS ARE TO:

- Become familiar with and take the necessary measures to ensure their health, safety and physical well-bring, and that of other persons;
- Participate in the identification and elimination of risks of work accidents or occupational diseases;
- Cooperate with the personnel responsible and comply with this policy.

ATELKA'S RIGHTS AND OBLIGATIONS

Atelka is entitled to take the necessary measures and actions to ensure that its personnel comply with occupational health and safety directives. Atelka's obligations are to:

- See that establishments are ergonomically equipped and laid out so as to ensure an adequate work environment, including compliance with air quality standards;
- Ensure that the organization of the work and work procedures and techniques do not adversely affect health;
- Take the fire prevention measures prescribed by regulation;
- Supply safety equipment and see that it is kept in good condition;
- Provide personnel with adequate individual protective equipment, as the case may be.

PRIVACY PROTECTION

Atelka respects the right to privacy. The purpose of this policy is to identify the personal information we collect and the ways we can use it. This policy also describes our confidentiality and security rules as well as our relations with other websites.

COLLECTION OF PERSONAL INFORMATION

Atelka collects only personally identifiable information (such as name, title, company name, address, telephone number or e-mail address) that you provide voluntarily through our website or any other type of correspondence (written or by telephone). We also collect general information (such as the type of browser you use, the files you require, domain name and home country) to improve our database and better meet your needs.

USE OF PERSONAL INFORMATION

Atelka uses the personal information you provide to respond to your requests, build and maintain commercial relations and recommend products and services. If Atelka has recourse to third party services for the collection, management and processing of personal information, it will take the necessary steps to ensure that such third parties comply with this policy. If you have provided personal information to Atelka and wish to consult, remove or change it, please contact us at info@atelka.com

CONFIDENTIALITY AND SECURITY OF PERSONAL INFORMATION

Atelka protects personal information from certain risks such as loss or theft, or unauthorized communication, copying, use, modification or destruction, by taking the appropriate measures. Atelka discloses personal information to third parties only with your consent, and only for the purposes for which it was collected or when required by law or the client. We do not sell or rent client lists or personally identifiable information.

OTHER IMPORTANT INFORMATION

The Atelka website may have links to other sites. We do not endorse or accept responsibility for the content or privacy policies of these other sites.

POLICY CONCERNING ETHICS AND BUSINESS CONDUCT

Atelka ensures compliance with the highest standards of ethics in the conduct of its business, in its business relations with individuals and organizations, and in its relations with its personnel, directors, shareholders, clients, associates and suppliers, as well as with governments, the media and the general public. Each employee is therefore responsible for compliance with the policy in order to build and maintain our reputation. Atelka undertakes to comply with the following principles:

RESPECT AND INTEGRITY IN THE WORKPLACE

DISCRIMINATION, HARASSMENT AND VIOLENCE IN THE WORKPLACE

We are all entitled to respect for our personal dignity, privacy and rights. In our everyday work, we come into contact with persons of different ethnic origins, cultures, religions, political convictions, ages, disabilities, races, sexual identity and gender.

From the very beginning, we recognized the need to establish a multicultural workforce. In accordance with these values, we prohibit all actions and behaviours that are discriminatory, harassing and violent.

Discrimination occurs when one individual or a group of individuals is treated differently because of their personal characteristics, beliefs, convictions or any other grounds prohibited by law, which include race, colour, national or ethnic origin, place of origin, religion, age, sex, sexual orientation and mental or physical disability.

Harassment – whether racial, sexual, psychological or other – occurs when one or more individuals:

1. Are the object of offensive behavior
2. Which may take one of the following forms:
    - Repeated and hostile or unwanted conduct, verbal comments, actions or gestures; or
    - A single serious incident that has a lasting impact on the person
3. Affecting their dignity or psychological or physical well-being, and
4. Creating a negative work environment.

Violence in the workplace may include**:**

1. Use of physical force that causes or could cause physical injury;
2. One or more actions, behaviours or statements that could reasonably be perceived as a threat to the health or safety of an individual in an Atelka workplace.

Physical aggression, threats of violence and other incidents of a violent nature that occur in an Atelka workplace may be reported to the competent authorities.

Our managers have additional responsibilities under our policy. They have a responsibility to promote a culture of compliance and integrity, including a positive work environment in which people are treated with dignity and respect.

Consumption of drugs and alcohol

Persons whose ability to work is impaired by drugs or alcohol are a threat to workplace health and safety.

The illicit sale or purchase of drugs and their consumption and possession are strictly forbidden on Atelka premises, on premises controlled by Atelka or on the premises of a client (existing or potential) or of a supplier.

Furthermore, unless authorized by the company, it is prohibited to use, sell, buy or possess alcoholic beverages on Atelka premises.

Transparency in all our dealings

Although we are fiercely competitive, all of our commercial activities must be conducted in full compliance with the laws and regulations in force. Any unlawful conduct is strictly prohibited. In case of uncertainty about the interpretation of a law or regulation, please consult the Human Resources Department.

Anti-trust or competition laws

Everyone at Atelka must adopt fair competitive business practices in compliance with the applicable legislation concerning anti-trust and competition matters. For instance, we are not allowed to engage in discussions or enter into agreements with our competitors that would:

- Fraudulently fix or control prices;
- Restrict competition or transactions with suppliers;
- Restrict the export or import of goods supplied by Atelka;
- Influence the resale prices charged by our purchasers;
- Submit artificial offers for a call for tenders.

We must not seek to obtain competitive intelligence unlawfully through industrial espionage, bribery, theft or electronic eavesdropping. Furthermore, we must not communicate information about a competitor that we know to be false.

ANTI-CORRUPTION

Offers, promises and gifts

(a) Government representatives

We must not, directly or indirectly, offer, promise, grant or authorize the giving of anything of value – money, gifts, entertainment, employment, contracts or advantages of any kind – to a government representative to influence official action or obtain an improper advantage.

Offers, promises, grants or gifts must comply with the applicable laws, as well as with this policy. That means, among other things, that no offer, promise, grant or gift may be made if it could be reasonably construed as an effort to improperly influence or bribe a government representative to grant Atelka a business advantage.

In addition, we must refrain from giving anything of value indirectly (for example, to a consultant, agent, intermediary, business partner or other third party) if we have reason to believe that it will be passed on to a government representative or a private commercial partner to obtain an improper advantage. We must therefore take the necessary measures to:

- Ensure that our partners, such as consultants, representatives and agents, understand and will abide by our anti-corruption policy and obligations;
- Assess the qualifications and reputation of our partners (including a check on them before entering into such a relationship); and
- Draft agreements and contracts that include such requirements to protect Atelka.

In case of any doubts, we should contact Human Resources for further guidance.

(b) Clients, suppliers and partners

We must also ensure that we do not offer, promise or give anything of value to our clients, suppliers and partners (in particular consultants, representatives and agents) that could be perceived as a bribe.

The guidelines below should be followed in the case of offers, promises or gifts to our clients, suppliers and partners:

- They must take into account how our clients and the general public could perceive such offers, promises or gifts;
- They must be consistent with accepted business practices;
- They must be of a limited value and in a form that cannot be construed as a bribe or payoff;
- They must be consistent with our policy adopted by the party receiving the gift, the party's employer or client, the organization that the party represents or the party's principal;
- They must not violate any laws in force or generally accepted ethical standards for business;
- They must not be sexually explicit or otherwise inappropriate; and
- Public disclosure of the facts will not embarrass Atelka.

Accepting and receiving gifts and other items of value

It is not prohibited to accept occasional gifts of a purely token value or meals or entertainment of a reasonable value that are consistent with local customs and practices, as well as with our policy. Any other gifts or items of value must be refused.

As a general rule, we are not allowed – directly, or indirectly through our family members – to use our job or position to solicit, demand, accept, obtain or be promised gifts or anything of value (including cash, fees, services, valuable privileges, vacations, trips without a business purpose, employment, contracts, loans other than conventional loans from lending institutions, or other advantages) from any individual or company that does business with or is a competitor of Atelka, except as provided below. Furthermore, such items or benefits are not to be accepted in exchange for third-party referrals to such individual or business.

Below are a few guidelines that should be followed when accepting a gift or item of value:

- Individuals and their family members may accept gifts and entertainment normally acceptable in business if, among other things:
  - They are infrequent;
  - They serve legitimate business purposes;
  - They are consistent with the business responsibilities of the individuals involved;
  - We can reciprocate in the form of normal business expenses.

- Individuals and their family members should not give or receive gifts of more than a token value.

- We have strict standards concerning gifts, services or advantages of any kind from suppliers. Entertainment or outings at the expense of suppliers for more than a token value may not be accepted under any circumstances.

- It is strictly forbidden to accept gifts of cash or cash equivalents (e.g., stocks or other securities), regardless of the amount.

In certain cultures, refusal of personal gifts with a value substantially in excess of our accepted business practices could result in an awkward business situation. In such cases, we should thank the host or person offering the gift, but politely decline it. If this option is not possible, we should accept the gift and immediately report the situation to our immediate superior, who must then inform Human Resources to obtain guidance on the appropriate course of action.

POLITICAL CONTRIBUTIONS AND LOBBYING

Political contributions

Contributions to political parties or to candidates for public office by corporations may or may not be permitted by the laws in force in the jurisdictions in which we operate. Local legislative requirements must be strictly observed, provided that they do not breach our policy.

Where permitted by law, individuals may, at their own discretion, make personal contributions to the political party of their choice. We must not solicit or pressure others to make political contributions during working hours or on Atelka premises, especially if prohibited by law.

Lobbying

Communications with a member of government or the legislature (whether federal, provincial, state, municipal, local or other) may be considered to be lobbying. Lobbying is regulated in many of the countries in which we do business. Some jurisdictions require that we be formally registered before engaging in such activities, and we are all obliged to comply with such requirements.

Consequently, before engaging in any lobbying activity, contact the Human Resources Department to obtain more detailed information on the appropriate course of action.

Advertising ethics

Atelka's advertising shall not prejudice respect for human dignity nor be offensive to religious, philosophical or political beliefs, nor encourage behaviour that is aggressive or prejudicial to health, public safety or environmental protection.

All advertising should be prepared with a due sense of social responsibility. It may not unduly refer to public institutions, in particular through their representatives, which might cause them to be discredited in the eyes of the public. It must comply with honest business practices. No commercial advertisement may be such as to impair the confidence that the public is entitled to have in advertising.

Responsibility for compliance with these rules extends to all aspects – both form and substance – of advertising, including third-party certifications and statements, or audio or visual presentations. Whether the form or content is due in whole or in part to the actions of a third party cannot be an excuse for non-compliance with this policy.

Avoiding conflicts of interest

Throughout the course of our relationship with Atelka, we must ensure that we act in its best interests. Our personal relationships, activities and interests may give rise to actual or perceived conflicts of interest. We must all be able to identify situations that could lead to actual or perceived conflicts of interest.

If we have the slightest doubt as to whether we are in a real or perceived conflict-of-interest situation, we should consult the Human Resources Department. The following are examples of situations that may give rise to actual or perceived conflicts of interest:

- Engaging in secondary employment that restricts our ability to perform our duties at Atelka;
- Accepting a directorship at a third-party organization without first informing and obtaining the consent of our immediate superior and the Human Resources Department or, as the case may be, the Board of Directors.

We are required to immediately report any activities that might constitute actual or perceived conflicts of interest to our immediate superior and the Human Resources Department.

Activities unrelated to Atelka

Employees and officers of Atelka are expected to primarily focus their efforts on Atelka. We are not allowed to work for or provide services to a competitor, or engage in activities that would be in competition with those of Atelka.

Employees and officers must inform Atelka of any actual or contemplated secondary employment relationship with another business or of any directorship with a third-party organization. Board members must disclose to Atelka, on an annual basis, their non-Atelka directorships or significant business activities.

We must immediately report any outside business activities to our immediate superior and the Human Resources Department. Atelka will take the necessary measures to ensure that such matters are promptly resolved.