



**ETHICS AND RESPECTFUL WORKPLACE POLICY**

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Policy Name	<b>Ethics and Respectful Workplace Policy</b>		
<b>Executive Sponsors:</b>	SVP Sustainability, General Counsel and Corporate Secretary, and SVP Corporate Services	<b>Current Policy Effective Date:</b>	January 1, 2025
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EPCOR’s vision is to be a premier essential services company that attracts and retains the best employees, is trusted by our customers and is valued by our stakeholders. We achieve this vision through our values which include acting with integrity. The Ethics and Respectful Workplace Policy describes our ethical responsibilities to each other, our customers and suppliers and requires that we conduct ourselves with integrity, honesty, respect and in compliance with the law. Adherence to this policy supports our fundamental purpose: Communities count on us. We count on each other.

**1. APPLICATION**

This policy applies to all employees, officers and directors, including full-time, regular, temporary and casual/part-time employees (all referred to as “Employees” in this policy for ease of reference) of EPCOR Utilities Inc. and its subsidiaries (“EPCOR”). EPCOR’s suppliers, contractors and business partners are also expected to comply with the relevant sections of the policy.

Any EPCOR Employee found to have violated this policy is subject to coaching and counselling or discipline, up to and including termination. The requirements of this policy apply regardless of the medium or forum used, including the use of social media.

## **2. BEHAVIORAL STANDARDS**

When conducting EPCOR business and operations, when participating in EPCOR-sponsored events, or when EPCOR's reputation or brand could be negatively impacted (including workplace settings, social media or company sponsored events and work related gatherings), Employees must at all times act ethically, respectfully, honestly, fairly, lawfully and with integrity, with respect to one another and with respect to EPCOR's customers, suppliers and business contacts. EPCOR values the trust that it builds with its customers, suppliers and business contacts and regards every interaction as an opportunity to strengthen that trust relationship. Employees are required to comply with all EPCOR policies and violation of such policy or policies constitutes a breach of this Policy.

### **a. Respectful Workplace**

EPCOR is committed to protecting the personal worth and dignity of all Employees and creating a respectful, supportive and inclusive work environment. EPCOR will take action to raise awareness, prevent and address incidents of disrespectful behaviour, discrimination, workplace bullying, harassment and physical or psychological workplace violence.

#### Definitions

##### *Discrimination*

Discrimination is defined as treating an individual or a group differently than others on the basis of one or more of the legislated protected grounds (as noted below) and in such a way as to have a negative impact on that individual or group. Discrimination can be either intentional or unintentional. EPCOR's protected grounds of discrimination include:

- ancestry, race, colour or nationality/place of origin
- disability (physical or mental)
- religious beliefs or religion
- sexual orientation
- marital status
- source of income
- military or veteran status
- gender, gender identity and gender expression
- age
- family status or pregnancy
- any other prohibited ground of discrimination defined by the legislative jurisdictions in which EPCOR operates

Discrimination based on any of the above legislated protected grounds is prohibited unless based on bona fide occupational requirements.

Examples of discrimination include, but is not limited to:

- a manager choosing one job applicant over another equally qualified candidate because of religious beliefs or affiliations, or because they are pregnant or have small children,
- an employee being subjected to derogatory comments or jokes based on a protected ground listed above, or

- creating a hostile work environment through the use of racial slurs or offensive language.

#### *Sexual Harassment*

For the purposes of this policy and in addition to how it may be defined under applicable legislation, sexual harassment means:

- any comment, conduct, gesture or contact of a sexual nature that is unwelcome and that is likely to cause offence, embarrassment or humiliation to an individual; or
- a comment, conduct, gesture or contact of sexual nature that might be perceived as placing a condition of a sexual nature on employment, working conditions or opportunity for training or promotion.

Examples of sexual harassment include, but is not limited to:

- inappropriate teasing and jokes of a sexual nature;
- direct or indirect sexual comments or suggestions;
- showing or sending sexually suggestive pictures;
- leering; or
- physical contact such as patting, pinching, hugging or brushing up against another's body.

#### *Disrespectful Behaviour, Workplace Bullying, and Harassment*

For the purposes of this policy and in addition to how they may be defined under applicable legislation, disrespectful behaviour, workplace bullying and harassment mean any unwelcome comment or conduct that is hurtful, malicious or humiliating and which creates an offensive, hostile, poisoned or intimidating work environment that adversely affects an employee's ability to work or otherwise adversely affects an employee's employment opportunities.

Disrespectful behaviour, workplace bullying and harassment do not include reasonable performance management or the legitimate exercise of supervisory authority.

Examples of disrespectful behaviour, workplace bullying, and harassment include, but are not limited to:

- written or verbal comments, conduct, actions, or gestures or other behaviours or jokes which are humiliating, persecuting, mobbing, ridiculing, belittling, offensive, hurtful or disparaging;
- speaking over someone;
- social isolation (intentionally leaving someone out or making someone feel unwelcome);
- decision-making which is influenced by factors which have no work-related reason or rationale;
- gossip and rumours (malicious, unproductive conversation about others, or attempting to discredit an employee by spreading false or private information about them);
- practical jokes and teasing that are meant to humiliate or create a safety concern;

- micro-aggressions;
- minimizing the traumatic experiences of others;
- covert and overt tactics of diminishing an Employee's self-worth and self-confidence;
- deception (lying, bad faith complaints, blaming others), or
- intimidation and coercion.

### *Workplace Violence*

For the purposes of this policy, and in addition to how it may be defined under applicable legislation, workplace violence means threatened, attempted or actual conduct of a person that causes or is likely to cause physical or psychological injury at a work site or is work related. This includes domestic or sexual violence. Workplace violence can be physical or verbal and can occur between employees and other groups including customers, suppliers, contractors, the general public or other employees. It can also occur between an employee and a spouse, relative or acquaintance who seeks out the employee in the workplace.

Behaviours that are threatening to personal safety (e.g., bringing or using weapons into/at the workplace) or are violent (be they domestic or workplace related), require immediate action to prevent escalation and to ensure the safety of others.

Examples of workplace violence include, but are not limited to:

- threats (any act, gesture or statement that gives an Employee reasonable cause to believe that there is risk of injury or harm to themselves, another person or EPCOR property);
- any statement, either verbal or written, that is reasonably interpreted by a person to be menacing or threatening in nature;
- verbal violence (yelling, profanity directed towards others to offend them, belittling, or insults);
- communication including body language or behaviours that indicate that the offender intends to do harm to an individual or group;
- includes threatening behaviours such as, shaking fists, throwing things, destroying property, or wielding weapons (or articles that could be used as, or perceived to be, weapons).
- the use of force including hitting, shoving, pushing or kicking;
- inciting others to do harm;
- any intentional act that causes, or may cause, physical harm by or against an Employee.

### **b. Use of EPCOR Property and Resources**

All Employees are responsible for appropriate use of EPCOR property and resources including EPCOR funds, facilities, assets, materials, supplies, equipment, patents, inventions, vehicles and tools. These resources are only to be used for EPCOR related purposes unless otherwise approved by management. Employees who misuse sick leave (for example, using sick leave when not sick) or steal time (not working while being paid to work) are in breach of this Policy.

All information, data and intellectual property created in the course of EPCOR business activity is the exclusive property of EPCOR and is considered confidential unless business practice requires disclosure. Employees must not disclose EPCOR's business strategies and plans,

procedures, special methods of operation, technical innovations, or any other information that may be of value to competitors of EPCOR.

**c. Appropriate Use of Technology, Data and Electronic Communications**

EPCOR prohibits the use of EPCOR computer and other electronic resources to view, retrieve or send messages or material that is inappropriate, sexually explicit, pornographic, abusive, hate related, discriminatory, illegal, or which is otherwise harmful to EPCOR's reputation or brand.

Excessive personal use of EPCOR electronic resources is not permitted. Employees must comply with the requirements of EPCOR's Acceptable Use Standard and Cyber Security Policy.

Use of data for analytical purposes is permitted only if compliant with the Code of Conduct and privacy legislation and is not harmful to EPCOR's reputation or brand.

EPCOR reserves the right to monitor access and contents of EPCOR's computer systems, computers, electronic storage devices, networks and mobile devices. Employees should not expect to have any right to privacy over information and electronic data residing on these systems or devices.

EPCOR prohibits surreptitious recordings of conversations or virtual meetings. For clarity, a surreptitious recording is a recording made without disclosure of the recording and/or absent implied or actual consent of all parties.

**d. Conflict of Interest**

A conflict of interest arises in any situation in which an Employee's obligations to serve the best interests of EPCOR may be adversely affected by the Employee's personal interests, including the interests of the Employee's family members or close personal friends. For the purpose of this policy, "family members" has the same meaning as defined in EPCOR's Bereavement Policy. Activities that could compromise the judgment or objectivity of an Employee in their performance of their duties should be avoided.

If an Employee believes they may have an actual or perceived conflict of interest, the Employee should disclose the potential conflict to their manager or EPCOR's Ethics Office before any decision or action is taken that would lead to a conflict. The manager or the Ethics Office will determine whether an actual or perceived conflict of interest exists and what actions, if any, should be taken. A perceived conflict of interest is a situation that may leave a third party with the perception that the Employee is in a conflict of interest. The following is a list of some specific examples of conflicts of interest:

Financial Interest

Employees must not own or control, directly or indirectly, a material financial interest of a supplier, contractor, competitor, or any other entity which does business with EPCOR. Where an employee's family member or close personal friend has a material financial interest in a supplier, contractor, competitor or any other entity which does business with EPCOR, the employee must exclude himself or herself from the selection, evaluation or management of that entity.

### Corporate Opportunities

Employees must not take personal advantage of opportunities arising from their employment with EPCOR, including obtaining discounts or rebates other than those available through authorized EPCOR programs.

### Outside Business Activities

Employees must not engage in any outside business activity that is detrimental to EPCOR. Employees may not participate in secondary employment if doing so involves the use of EPCOR proprietary information or interferes or restricts the Employee's ability to fulfill their employment duties such as being available for the full duration of a scheduled shift and fit for duty. Subject to operational requirements or management discretion, employees may use their paid leave (such as vacation or banked time) or unpaid leave for the purpose of secondary employment. Employees are prohibited from using sick leave for secondary employment purposes. Employees are prohibited from competing with EPCOR.

### Outside Directorships

Employees must not serve as a director, officer, partner, consultant or any other role in unaffiliated profit-making organizations if that activity is detrimental to EPCOR. Directorships by Employees (other than members of EPCOR's Board of Directors) in such profit-making, unaffiliated entities require the prior written consent of the Ethics Officer. Directorships by EPCOR's officers and the Chief Executive Officer in profit-making, unaffiliated entities requires prior approval from the Board Chair.

### Gifts

Employees must be prudent when offering or accepting gifts to or from a person or entity with which EPCOR does or seeks to do business. Employees may accept or give modest, non-monetary gifts as long as acceptance would not be perceived as being in exchange for providing an advantage to the person or entity providing the gift. Gifts include providing entertainment.

### Personal and Family Relationships

Employees must not hire, promote, supervise directly or evaluate or seek to influence the career of someone with whom the Employee is engaged in a close personal relationship or is a member of the Employee's family.

Employee participation in EPCOR's referral program is permitted.

#### **e. Customer and Supplier Relations**

All customers, suppliers and independent contractors purchasing or furnishing goods or services must be dealt with fairly. Decisions to hire a subcontractor or purchase materials must be made on the basis of objective criteria and be consistent with EPCOR's Procurement Policy.

#### **f. Fraud, Inaccurate Accounting Practices and Bribery**

Employees are prohibited from making false, artificial or misleading entries in the books, records and documents of EPCOR. This includes, without limitation, entries made for timekeeping, expense claims, testing results of any kind, quality control reports and employment benefits. All periodic reports and core public documents filed by EPCOR must be in accordance with



EPCOR's Disclosure and Insider Trading Policy and must be prepared on the basis of full, fair, accurate and timely disclosure.

Employees are required to report any suspected wrongdoing relating to accounting or related activities, reporting, auditing, or bribery including:

- Financial accounting malpractice, impropriety or fraud;
- Failure to comply with legal reporting obligations;
- Misrepresentation in the financial records or financial statements;
- Suspected bribery of government or public officials;
- Endorsement of improper financial activities by management, external auditors or internal auditors;
- Improper business conduct affecting the outcome of financial transactions;
- Departures from significant accounting and financial policies without explanation, disclosure or authorization; or
- Attempts to conceal any of the above.

### **3. ADDITIONAL REQUIREMENTS**

#### **a. Prevention**

EPCOR is committed to raising awareness and preventing violations of this policy through communication and employee training on the requirements of the policy and by ensuring a fair, thorough and timely process for resolution of complaints or other circumstances where a potential violation of the policy is observed.

#### **b. No Retaliation**

EPCOR will not tolerate retaliation of any kind against any person who reports a potential violation, participates in a respectful workplace or ethics investigation or makes a respectful workplace or ethics enquiry. Allegations of retaliation will be treated and investigated as potential breaches of this policy and will be subject to appropriate disciplinary action, up to and including termination of employment.

Retaliation consists of any deliberate action that harms a person because they have made a complaint or enquiry under the policy or have participated in an investigation.

Examples of retaliation may include, but are not limited to:

- Threats or other actions that result in intimidation
- Social isolation by coworkers, supervisors or managers (intentionally leaving someone out or making someone feel unwelcome)
- Withdrawal of work or limiting employment opportunities
- Negative or derogatory comments and/or spreading rumours

#### **c. Good Faith Complaints**

Every Employee has the right to report, in good faith, concerns or incidents regarding ethical matters or of disrespectful behaviour, discrimination, workplace bullying, harassment, sexual harassment, and physical or psychological workplace violence without fear of retaliation.

#### **d. Bad Faith Complaints**

All complaints and enquiries made under this policy must be made in good faith. Reports made in bad faith are those where the Employee knows the report to be false and/or deliberately

harmful. This includes frivolous or vindictive reports that are made to embarrass, harass, aggravate or injure another. If it is determined that a report was made in bad faith, the Employee who made the false report may be subject to disciplinary action, up to and including termination. This is not meant to deter Employees from coming forward but rather to address complaints made outside of the spirit and intent of the policy. A finding that a complaint was not substantiated does not mean that a complaint was made in bad faith.

#### **e. Anonymous Complaints**

While Employees may make anonymous complaints, the ability to address such complaints may be limited if there is not enough information to determine the appropriate next steps. Employees are encouraged to identify themselves when making complaints to ensure that the necessary details are obtained to appropriately address the complaint and to receive assistance and support.

#### **f. Employee Support**

EPCOR will provide necessary support to any Employee affected by an incident that does not align with the ethical or respectful workplace expectations set out in this policy.

#### **g. Confidentiality**

Complaints, investigations and appeals under this policy are confidential. Employees who are interviewed in relation to a complaint, investigation or appeal must not discuss the allegations, evidence or other information they learn during the process with anyone, including others involved in the complaint, with the exception of their union representative, legal counsel or unless the disclosure is otherwise required by law. Allegations of a breach of confidentiality will be treated and investigated as potential breaches of this policy and will be subject to appropriate disciplinary action, up to and including termination of employment.

EPCOR will not disclose the circumstances related to an allegation or the name of the complainant, respondent or witnesses involved in a complaint unless it is necessary to do so to investigate the complaint, take corrective action, and/or inform the parties about the investigation results or as otherwise required by law. Where it is necessary for EPCOR to inform Employees about a specific or general threat of violence or potential violence, EPCOR will only disclose the minimum amount of personal information that is necessary for that instance.

### **4. REPORTING VIOLATIONS AND MAKING ENQUIRIES**

All Employees are required, in a timely way, to report potential violations of this policy. EPCOR encourages Employees to make enquiries if they have questions about ethical and respectful workplace items.

Complaints or enquiries may be made anonymously. Potential respectful workplace or ethics violations, complaints or enquiries may be directed to any of the following contacts:

#### **For Respectful Workplace items:**

- Your manager.
- An EPCOR Human Resources representative. Refer to EPCOR's intranet (EPCORnet) for contact information.
- EPCOR's Ethics Officer at 587-489-6015.

- Confidential Integrity phone line at 1-888-EPRITE1 (1-888-377-4831). This phone line does not have call display.

For Ethics items:

- EPCOR's Ethics Officer via the confidential Integrity phone line at 1-888-EPRITE1 (1-888-377-4831). This phone line does not have call display.
- Ethics email mailbox at [eprite1@epcor.com](mailto:eprite1@epcor.com).
- EPCOR's Ethics Officer at 587-489-6015.
- An EPCOR Human Resources Consultant. Refer to EPCOR's intranet (EPCORnet) for contact information.
- EPCOR management who, upon receipt of such complaints, must follow the reporting requirements of this Policy.
- EPCOR's President and Chief Executive Officer.
- The Chair of EPCOR's Audit Committee.
- External ethics legal counsel: Dentons Canada LLP to the attention of Fausto Franceschi, 780- 423-7348, [fausto.franceschi@dentons.com](mailto:fausto.franceschi@dentons.com) or Cristina Wendel, 780-423-7353, [cristina.wendel@dentons.com](mailto:cristina.wendel@dentons.com).

Regardless of how complaints are received, allegations of financial impropriety and/or fraud must be directed to the Director, Audit and Risk Management.

## **5. ETHICS INVESTIGATIONS**

Every effort will be made to conduct ethics investigations in confidence. The identity of a complainant will only be shared on a need-to-know basis with those individuals responsible for investigating the issue and/or other Employees tasked with resolving the concern.

All parties (complainant, respondent, witnesses) interviewed as part of an Ethics investigation must refrain from discussing the matter with others so that confidentiality in relation to the investigation can be maintained.

## **6. NOTICE REQUIREMENTS**

The Ethics Officer is responsible for investigating and will notify the Ethics Committee within 48 hours of becoming aware of the following potential violations of this policy:

- management override of significant or material policy requirements;
- a violation by EPCOR's management at an S4 level or higher or by a Board Member; or
- matters which could reasonably give rise to criminal, civil or administrative action against the directors and officers of EPCOR, or would reasonably result in significant risk to EPCOR.

The Ethics Officer or a member of the Ethics Committee will notify the Chair of the Audit Committee within 48 hours of becoming aware of an alleged violation of this policy:

- involving a member of EPCOR's management at an S4 level or higher or a Board member (other than an alleged violation of the Respectful Workplace Policy), or
- management override of a significant or material policy.

The Ethics Officer or a member of the Ethics Committee will notify the Chair of the Human Resources and Compensation Committee within 48 hours of becoming aware of an alleged violation of the Respectful Workplace Policy involving a member of EPCOR's management at an S4 level or higher or a Board member.

When a complaint is received, the Ethics Officer will not report, or will delay reporting, to some or all members of the Ethics Committee if doing so could compromise the investigation.

The Director, Audit and Risk Management, is responsible for leading investigations into any alleged fraud, accounting or financial reporting impropriety greater than \$10,000 and will notify the Chair of the Audit Committee within 48 hours of becoming aware of a potential violation.

All other alleged violations of this policy will be investigated by Human Resources unless Human Resources requests the assistance of the Ethics Office or unless the nature of the investigation requires other subject matter expertise. Where necessary, the Ethics Office may request a subject matter expert to conduct an investigation.

Investigations will be completed within 30 days of receiving the complaint, unless more time is required due to the circumstances or complexity of the investigation.

Employees will be informed of allegations made against them and will be given an opportunity to respond to the allegations. If no breach of this policy is found to have taken place, no record of the complaint or investigation will be placed on the Employee's Human Resources file. Any Employee found to have breached this policy will receive notice of the outcome of the investigation.

## **7. ETHICS GOVERNANCE**

The Ethics Committee oversees EPCOR's ethics program and is comprised of:

- EPCOR's President and CEO (Chair), SVP Corporate Services (Vice-Chair), General Counsel, and SVP and Chief Financial Officer; and
- Appropriate representatives from the affected business units, as determined by the Ethics Committee on a case by case basis.

The Ethics Committee is supported and counseled by EPCOR's Ethics Officer. The Ethics Officer will not be disciplined, demoted or terminated without the prior knowledge of all members of the Ethics Committee and the Chair of the Board of Directors.

The Ethics program encourages reporting of policy violations, including non-compliance reports to its regulators. To preserve the independence of EPCOR's Ethics Officer, they will not be disciplined, demoted or terminated without the prior knowledge of all members of the Ethics Committee and the Chair of the Board of Directors.

A summary report of ethics enquiries, complaints and investigations will be provided quarterly and annually to the Audit Committee of EPCOR's Board of Directors.

A summary report of respectful workplace enquiries, complaints and investigations will be provided quarterly and annually to the Human Resources & Compensation Committee of EPCOR's Board of Directors.

This policy will be reviewed at least annually. Any recommendations for change to this policy must be approved by EPCOR's Board of Directors. Any substantive changes to this policy must be communicated to Employees.

## **8. CERTIFICATION AND ETHICS TRAINING**

All new Employees are required to certify that they have reviewed and understand this policy and agree to be bound by this policy as a condition of their employment or appointment to the Board.

All Eligible Employees will be required to take training on the ethics components of this policy every two years and certify their compliance. Eligible Employees means all Employees except for:

- employees who are on leave during the duration of the Ethics Training Period or go on leave and do not return during the Training Period; and
- casual/part-time employees.

The Ethics Training Period is the period established by the Ethics Officer during which the biennial ethics training is delivered.