Commissioning Report

Project Name:

Location: **Google Pin:**

Company:

Inspection information		Date:		Visit #:	
Submitted By:			Installation Start Date:		
Designed By:			Installation Completion Date:		
Approved By:			Incidents/Accidents (OSHA):		

System description			
Total DC Size:		Total AC Size:	
PV Module:		Inverter:	
PV Module Qty:		Inverter Qty:	
Racking Manufacturer:		RSD Manufacturer:	
Racking Model:		RSD Model:	

Detailed Layout

Project Name: **Report No.:**

Commissioning Check-List			
A	**Safety**	**Check**	**Note**
1	AC & DC disconnects are in the open position.		
2	All combiner fuses holders are open.		
3	No voltage is present at either the AC or DC Disconnects.		
4	If disconnects are not in sight during testing use LOTO.		
B	**Drawings Review**	**Check**	**Note**
5	Review "As Built" drawings changes.		
6	Equipment locations, model #s and specifications as per drawings.		
7	OCPDs amperage and voltage as per drawings.		
8	Conduit sizes and materials, Current carrying conductor size and type, Grounding and Bonding Conductor size and Type as per drawings.		
9	Equipment and Conduits Grounded or Bonded as per drawings.		
C	**Inverter Output and AC Disconnects**	**Check**	**Note**
10	The PCC (Point of Common Coupling) is installed using the listed equipment, in the correct panel location, and properly labeled.		
11	The AC disconnect cover has the required labels.		
12	AC disconnect terminations have been torqued and labeled.		
13	The AC disconnect is wired as per drawing.		
14	The AC disconnect is securely attached.		
D	**Inverter**	**Check**	**Note**
15	The Inverter is properly sited and secured with code and all manufacture's required clearances.		
16	AC & DC terminations are as per manufacture's instructions, torqued and labeled.		
17	Visually inspect the inverter enclosure for signs of damage.		
18	Visually inspect the interior of the inverter and check for loose sub-assemblies and connections.		
19	Inverter ventilation fan moves freely and filters are in-place.		
20	All Code required labels are on the inverter doors.		
E	**PV Output to Inverter**	**Check**	**Note**
21	Junction box terminations are torqued, cables are labeled and properly grounded.		
22	Cables routed through conduit bodies are neat and not damaging Cable insulation.		
23	Expansion joints are installed as per manufacture's instructions and per drawings.		
24	Conduit runs are per drawings, neat, supported properly and the conduit fittings are tight.		
F	**DC Disconnect**	**Check**	**Note**
25	The DC disconnect is securely attached and neat.		
26	The DC disconnect is wired as per the manufacturer's instructions.		
27	DC disconnect terminations have been torqued and labeled.		
28	All Code required labels are on the DC disconnect cover.		

Project Name: **Report No.:**

G	PV Array	Check	Note
29	Racking is complete and installed as per the manufacturer's instructions.		
30	Attachements, end clamps and mid clamps have been torqued.		
31	The module's nameplate specification are as per the drawings.		
32	Modules are installed and mounted as per the manufacture's instructions.		
33	There are no damaged or misaligned modules in the array.		
34	PV connectors are installed as per the manufacturer's instructions and fully engaged.		
35	PV Wiring is properly supported, neat and there are no point where the insulation could become damaged.		
36	Array combiners are terminated as per drawings and are neat.		
37	Combiner terminations have been torqued and labeled.		
38	All Code required labels are on the combiner cover.		
39	Review the String Open Circuit Voltage and Short Circuit Amperage Test Results.		
H	**Inverter Start-up**	**Check**	**Note**
40	Close the inverter AC disconnects and power-up the inverter AC side, record the line voltages.		
41	Turn on the inverter and test all safety interlocks (door switches, Bender, Anti-Islanding, etc).		
42	Close all combiner fuse holders and any manual disconnects		
43	Confirm DC voltage and polarity at the DC disconnect and at the inverter.		
44	Confirm the AC and DC Surge Protection is operational.		
45	Close the inverter DC disconnects and put the inverter on line.		
46	Confirm inverter display voltages and check inverter output.		
47	Complete Performance Testing		
I	**Monitoring Equipment**	**Check**	**Note**
48	Monitoring equipment is installed and wired as per the manufacturer's instructions.		

Project Name: **Report No.:**

Commissioning Test						
Date & Time:				Ambient Temp. (C/F):		
Inverter 1						
DC Connections						
String 1	Polarity:		Voltage:		Current:	
String 2	Polarity:		Voltage:		Current:	
String 3	Polarity:		Voltage:		Current:	
String 4	Polarity:		Voltage:		Current:	
Readings from the Inverter Display				Field Measured Readings		
AC Line Voltage				AC Line Voltage		
Phase A to Grd:				Phase A to Grd:		
Phase B to Grd:				Phase B to Grd:		
Phase C to Grd:				Phase C to Grd:		
Phase A to Phase B:				Phase A to Phase B:		
Phase A to Phase C:				Phase A to Phase C:		
Phase B to Phase C:				Phase B to Phase C:		
AC Line Current				AC Line Current		
Phase A:				Phase A:		
Phase B:				Phase B:		
Phase C:				Phase C:		

Inverter 2						
DC Connections						
String 1	Polarity:		Voltage:		Current:	
String 2	Polarity:		Voltage:		Current:	
String 3	Polarity:		Voltage:		Current:	
String 4	Polarity:		Voltage:		Current:	
Readings from the Inverter Display				Field Measured Readings		
AC Line Voltage				AC Line Voltage		
Phase A to Grd:				Phase A to Grd:		
Phase B to Grd:				Phase B to Grd:		
Phase C to Grd:				Phase C to Grd:		
Phase A to Phase B:				Phase A to Phase B:		
Phase A to Phase C:				Phase A to Phase C:		
Phase B to Phase C:				Phase B to Phase C:		
AC Line Current				AC Line Current		
Phase A:				Phase A:		
Phase B:				Phase B:		
Phase C:				Phase C:		

Project Name: **Report No.:**

Commissioning Test						
Inverter 3						
DC Connections						
String 1	Polarity:		Voltage:		Current:	
String 2	Polarity:		Voltage:		Current:	
String 3	Polarity:		Voltage:		Current:	
String 4	Polarity:		Voltage:		Current:	
Readings from the Inverter Display			Field Measured Readings			
AC Line Voltage			AC Line Voltage			
Phase A to Grd:			Phase A to Grd:			
Phase B to Grd:			Phase B to Grd:			
Phase C to Grd:			Phase C to Grd:			
Phase A to Phase B:			Phase A to Phase B:			
Phase A to Phase C:			Phase A to Phase C:			
Phase B to Phase C:			Phase B to Phase C:			
AC Line Current			AC Line Current			
Phase A:			Phase A:			
Phase B:			Phase B:			
Phase C:			Phase C:			

Inverter 4						
DC Connections						
String 1	Polarity:		Voltage:		Current:	
String 2	Polarity:		Voltage:		Current:	
String 3	Polarity:		Voltage:		Current:	
String 4	Polarity:		Voltage:		Current:	
Readings from the Inverter Display			Field Measured Readings			
AC Line Voltage			AC Line Voltage			
Phase A to Grd:			Phase A to Grd:			
Phase B to Grd:			Phase B to Grd:			
Phase C to Grd:			Phase C to Grd:			
Phase A to Phase B:			Phase A to Phase B:			
Phase A to Phase C:			Phase A to Phase C:			
Phase B to Phase C:			Phase B to Phase C:			
AC Line Current			AC Line Current			
Phase A:			Phase A:			
Phase B:			Phase B:			
Phase C:			Phase C:			

Project Name: **Report No.:**

Pictures I	
PV Modules	**PV Modules**
Racking	Racking
Mid/End clamps	End caps
`Wire Management	Wire Management

Project Name: **Report No.:**

Pictures II	
Juction boxes	**RSD**
Grounding	Bonding
Inverters	Electrical Panel
Point of Interconnection	Communications

Project Name:	Report No.:	

Comments:

Attachment(s):	1. 2. 3. 4. 5.

Reported By			
Name:		Title:	
Signature:		Date:	

Sol

People & Culture Policy Manual

Revised: June 2, 2022





This Policy Manual contains policies that are important to Sol / Parkland in order to support a safe and productive work environment. It outlines the responsibilities of Parkland/Sol as employers and you as an employee. Please carefully read each one as they form an essential part of your employment contract.

The policies and procedures in this manual are designed to acquaint employees, whether new or seasoned, to Sol.

They provide information about the various day-to-day aspects impacting your employment.

Employees are encouraged to familiarize themselves with these guidelines as they outline the responsibilities of Sol as an employer and you as an employee.

Where these policies and guidelines conflict with local laws these local laws shall take precedence.

- **Employment Equity Policy**
- **Definition of Employee Status**
- **Accessibility for Employees and Customers with Disabilities Policy**
- **Integrated Accessibility Standards Policy**
- **Employee Privacy Policy**
- **Code of Conduct**
- **Competition Act Compliance Policy**
- **Whistleblower Policy**
- **Disclosure Policy**
- **Confidentiality**
- **Performance Discussions**
- **Preventing Workplace Violence**
- **Preventing Workplace Discrimination and Harassment**
- **Investigation Protocol**
- **Substance Abuse Policy**
- **Fit for Duty Best Practices**
- **Information Technology Acceptable Use**
- **External Corporate Communication Standards**
- **Internal Corporate Communication Standards**



Disclaimers:

1 As business continues to evolve, the need will arise t
reserves the right to revise, supplement, or rescind a
deems appropriate. This document is uncontrolled w
will be kept electronically.

2. In the event of any contradiction or discrepancy betw
policy and any translation, the terms of the English la

I understand that I am expected to share in preserving an
integrity, credibility and honesty of Sol & Parkland Fuel Co
(collectively “Parkland”). I agree that Sol & Parkland’s con
of everything we do, and to this end, I am required to mai
not reflect negatively on me or Parkland & Sol.

I acknowledge that I have received and read a copy of thi
policies and principles by which I am to abide and which
if I need assistance in understanding any of my employme
from my supervisor or the legal team.

I agree to follow and adhere to the obligations contained i
if I fail to do so I may be disciplined, up to and including t
cause and without notice or pay in lieu thereof.

Acknowledgment will be completed digitally through Park

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1 EMPLOYMENT EQUITY POLICY

Purpose

Parkland is committed to ensuring that no person is denied employment opportunities or benefits for reasons unrelated to ability and to achieving and maintaining a workforce that is representative of women, Aboriginal peoples, persons with disabilities and members of visible minorities.

Parkland undertakes to identify and remove any discriminatory policies and practices found in the recruitment, selection, hiring, promotion, training, retention and termination of employees in all levels and categories of employment.

Scope

All employees and job applicants have the opportunity to self-identify as one of the four designated groups (women, Aboriginal peoples, persons with disabilities and members of visible minorities). See the Employment Equity Act or Parkland's self-identification survey for definitions.

Description

It is the responsibility of Parkland & Sol to:

1. Provide a supportive work environment
   a. Encourage employees to self-identi members.
   b. Attract and retain designated group
   c. Ensure an accessible work environ Accessibility Policy and the Access Disabilities Policy
2. Implement an employment equity progr requirements of all local legislation and
3. Communicate with employees by:
   a. Distributing information about initia employees.
   b. Using all available internal media ar accessible to all employees (includi
4. Maintain all records as required by the Regulations and the Federal Contractor

Confidentiality

Information given at any stage of the employment equity process will be kept strictly confidential, unless otherwise agreed to by the employee.

Definitions

Employment equity is an ongoing planning process to eliminate barriers in the workplace that may prevent the full participation of all current and potential employees. It focuses on the employment situation of the four groups identified in the federal Employment Equity Act – women, Aboriginal peoples, persons with disabilities and visible minorities (referred to as the designated groups).

The goals of employment equity are to:

1. Achieve full representation in line with availability;
2. Identify and eliminate barriers in Parkland & Sol's employment policies and practices;
3. Remedy the effects of past discrimination;
4. Foster a climate for equity; and
5. Improve access and distribution throughout all occupations and at all levels for members of the designated groups.

Monitoring and Review

Employment equity is an ongoing planning
in the workplace that may prevent the full p
and potential employees. It focuses on the
four groups identified in the federal Employ
Aboriginal peoples, persons with disabilitie
(referred to as the designated groups).

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2. Identify and eliminate barriers in Parkla
   and practices;
3. Remedy the effects of past discriminati
4. Foster a climate for equity; and
5. Improve access and distribution throug
   levels for members of the designated g

2 DEFINITION OF EMPLOYEE STATUS

Where this guideline conflicts with any local laws, rules, established protocols or orders the local laws, rules, established protocols or orders shall take precedence.

Purpose

To clearly define the various employment statuses for the purpose of employment-related programs including, but not limited to, compensation, benefits and policies.

Exemption Status

1. All Parkland & Sol employees are classified as either exempt or non-exempt status on the basis of their job duties.
   - Employee statuses will be vetted by managers/directors/VP's.
   - All new employees will be identified as either category when the job evaluation questionnaire is sent to People and Culture for evaluation prior to a job offer being made.



- No one other than People and Culture can change the status of an employee.

2. Exempt employees are those employees who, because of their job's duties and responsibilities and level of decision-making authority, are exempt from overtime provisions.
   - Examples: managers, supervisors, professionals.
3. Non-exempt employees are employees who, because of the type of duties performed, the usual level of decision making authority and the method of compensation, are eligible for overtime.
   - Examples: accounting, payroll, credit, branch administration, drivers, shop personnel.

Employment Category Status

1. **Full-time** – permanent employees who work minimum of 32 hours or more a week (depending on region) are considered to be full-time and are eligible for associated benefits
2. **Part-time** – permanent employees who work less than 32 hours a week but are regularly scheduled are considered to be part-time
3. **Casual** – employees who do not work a regular schedule but are called in on "as-needed" basis are considered casual
4. **Seasonal** – employees who work for a c
   a recurring busy period (ex. winter or su
   the position will be required again for the
5. **Term** – employees who work on a temp
   date and are paid by Parkland or Sol Pa
6. **Temporary** – employees who work on a
   or may not have a defined end date, the
   agency
7. **Student** – employees who work on a pa
   attending school or on a full-time basis
8. **Contractors** – individuals who are not
   but provide services to Parkland or Sol,
   rendered and are paid through Account

3 ACCESSIBILITY FOR EMPLOYEES CUSTOMERS WITH DISABILITIES

Where this guideline conflicts with any local laws, rules, established p orders the local laws, rules, established protocols or orders shall take

Purpose

Parkland & Sol believe in and promote an inclusive environment for our employees, customers and visitors. We believe in integration and equal opportunity for all people and are committed to meeting the needs of people with disabilities and will do so by preventing and removing barriers to accessibility.

This policy is intended to meet the requiren Standards. It applies to the provision of go or other third parties, not to the goods ther

All goods and services provided by Parklar principles of dignity, independence, integra



Definitions

Assistive Device – Is a technical aid, communication device or other instrument that is used to maintain or improve the functional abilities of people with disabilities. Personal assistive devices are typically devices that customers bring with them such as a wheelchair, walker or a personal oxygen tank that might assist in hearing, seeing, communicating, moving, breathing, remembering and/or reading.

Disability – The term disability is defined as:

- Any degree of physical disability, infirmity, malformation or disfigurement that is caused by bodily injury, birth defect or illness and, without limiting the generality of the foregoing, includes diabetes mellitus, epilepsy, a brain injury, any degree of paralysis, amputation, lack of physical co-ordination, blindness or visual impediment, deafness or hearing impediment, muteness or speech impediment, or physical reliance on a guide dog or other animal or on a wheelchair or other remedial appliance or device;
- A condition of mental impairment or a developmental disability;
- A learning disability, or dysfunction in one or more of the processes involved in understanding or using symbols or spoken language;
- A mental disorder; or
- An injury or disability for which benefits were claimed or received under the insurance plan established under applicable Provincial Worker's Compensation.

Guide Dog (When applicable) – Is a highly-trained working dog that has been trained to provide mobility, safety and increased independence for people who are blind.



Service Animal (When applicable) – an animal is a service animal for a person with a disability if:

- the animal can be readily identified as one that is being used by the person for reasons relating to the person's disability, as a result of visual indicators such as the vest or harness worn by the animal; or
- the person provides documentation from one of the following regulated health professionals confirming that the person requires the animal for reasons relating to the disability:
    - A member of the College of Audiologists and Speech-Language Pathologists;
    - A member of the College of Chiropractors;
    - A member of the College of Nurses;
    - A member of the College of Occupational Therapists;
    - A member of the College of Optometrists;
    - A member of the College of Physicians and Surgeons;
    - A member of the College of Physiotherapists;
    - A member of the College of Psychologists; or
    - A member of the College of Registered Psychotherapists and Registered Mental Health Therapists.

Service Dog (when applicable) – A dog other than a guide dog for the blind is a service dog if:

- It is readily apparent to an average person that the dog functions as a service dog for a person with a medical disability; or
- The person who requires the dog can provide, on request, a letter from a physician or nurse confirming that the person requires a service dog.

Support Person – A support person means, in relation to a person with a disability, another person who accompanies him or her in order to help with communication, mobility, personal care, medical needs or access to goods and services.

The Provision of Goods a to Persons with Disabilitie

Parkland & Sol will make every reasonable policies, practices and procedures are con dignity, independence, integration and equ

- Ensuring that all customers receive the
- Allowing customers with disabilities to their own pace when accessing goods does not present a safety risk;
- Using alternative methods when possib with disabilities have access to the sam and in a similar manner;
- Taking into account individual needs wh services; and
- Communicating in a manner that takes disability.

The Use of Assistive Devi

Customer's Own Assistive Device(s)
Persons with disabilities may use their own when accessing goods or services provide

In cases where the assistive device presen where accessibility might be an issue, othe be used to ensure the access of goods and open flames and oxygen tanks cannot be r the accommodation of a customer with an

ensuring the customer is in a location that would be considered safe for both the customer and business. Or, where elevators are not present and where an individual requires assistive devices for the purposes of mobility, service will be provided in a location that meets the needs of the customer.

Guide Dogs, Service Animals and Service Dogs

A customer with a disability that is accompanied by guide dog, service animal or service dog will be allowed access to premises that are open to the public unless otherwise excluded by law. “No pet” policies do not apply to guide dogs, service animals and/or service dogs.

If there is a conflict between a provision of this policy or of a regulation under this or any other Act relating to banned breeds (such as pitbulls) and a provision of a by-law passed by a municipality relating to these breeds, the provision that is more restrictive in relation to controls or bans on these breeds prevails.

Recognizing a Guide Dog, Service Dog and/or Service Animal: If it is not readily apparent that the animal is being used by the customer for reasons relating to his or her disability, Parkland & Sol may request verification from the customer.

Care and Control of the Animal: The cust
by a guide dog, service dog and/or service
maintaining care and control of the animal

Allergies: If a health and safety concern pr
the form of a severe allergy to the animal, F
reasonable efforts to meet the needs of all

The Use of Support Perso

If a customer with a disability is accompan
Parkland & Sol will ensure that both person
premises together and that the customer is
access to the support person. There may b
availability prevent the customer and suppo
each other. In these situations Parkland & S
attempt to resolve the issue. In situations w
might be discussed, consent will be obtain
any conversation where confidential inform

Admission Fees
Where Parkland or Sol require a support pe
with a disability, and where the person with
accompaniment, Parkland or Sol will not ch
fees or fares.

Notice of Disruptions in Service

Service disruptions may occur due to reasons that may or may not be within the control or knowledge of Parkland and Sol. In the event of any temporary disruptions to facilities or services that customer's with disabilities rely on to access or use Parkland/Sol's goods or services, reasonable efforts will be made to provide advance notice. In some circumstances such as in the situation of unplanned temporary disruptions, advance notice may not be possible.

Notifications Included

In the event that a notification needs to be posted the following information will be included unless it is not readily available or known:

- Goods or services that are disrupted or unavailable;
- Reason for the disruption;
- Anticipated duration; and
- A description of alternative services or options.

Notification Options

When disruptions occur Parkland or Sol will provide notice by:

- posting notices in conspicuous places including at the point of disruption, at the main entrance and the nearest accessible entrance to the service disruption and/or on the Parkland website;
- contacting customers with appointments;
- verbally notifying customers when they are making a reservation or appointment; or
- by any other method that may be reasonable under the circumstances.



Customer Feedback

Parkland or Sol shall provide customers with the opportunity to provide feedback on the service provided to customers with disabilities. Information about the feedback process will be readily available to all customers and notice of the process will be made available via our Corporate website. Feedback documents along with alternate methods of providing feedback such as verbally (in person or by telephone) or written (hand written, delivered, website or email), will be available upon request.

Submitting Feedback
Customers can submit feedback to any member of Parkland/Sol Management team.

Customers who wish to provide feedback by completing an onsite customer feedback form or verbally can do so to any Parkland employee. Customers who provide formal feedback will receive acknowledgement of their feedback, along with any resulting actions based on concerns or complaints that were submitted.

Training

Training will be provided to:
- Every person who is an employee of, or a volunteer with, the provider.
- Every person who participates in developing the provider's policies.
- Every other person who provides goods, services or facilities on behalf of the provider.

Training Provisions
- Regardless of the format, training will c
- A review of the purpose of the Accessib Disabilities Act, 2005.
- A review of the requirements of the Cus
- Instructions on how to interact and com various types of disabilities.
- Instructions on how to interact with peo
  - o use assistive devices;
  - o require the assistance of a guide do animal; or
  - o require the use of a support person admission fees).
- Instructions on how to use equipment o our premises or that we provide that ma
- Instructions on what to do if a person w difficulty accessing your services.
- Parkland's policies, procedures and pra accessible customer service to custom

Training Schedule
Parkland or Sol will provide training as soo be provided to new employees, volunteers (insert when such as, during orientation). P provided in the event of changes to legisla and/or practices.

Record of Training
Parkland or Sol will keep a record of training was provided and the number of employees

Notice of Availability and Format of Documents

Parkland or Sol shall notify customers that the documents related to the Customer Service Standards are available upon request and in a format that takes into account the customer's disability. Notification will be given by posting the information in a conspicuous place owned and operated by Parkland, Parkland's website and/or any other reasonable method.

Administration

If you have any questions or concerns abo
procedures please contact your People an
This policy and its related procedures will b
event of legislative changes or changes to





4 EMPLOYE PRIVACY P

Where this guideline con local laws, rules, establis or orders the local laws, established protocols or take precedence.

Purpose

To maintain the accuracy, confidentiality an personal information.

Description

Parkland has developed a series of docum specific privacy concerns of certain groupi Policy applies to the personal information c be, are or were employed by Parkland (coll

It is Sol's policy to comply with the privacy legislation within each jurisdiction in which we operate. Sometimes the privacy legislation and/or an individual's right to privacy are different from one jurisdiction to another.

This Privacy Policy has a limited scope and application. Consequently, the rights and obligations contained in this Privacy Policy may not be available to all individuals or in all jurisdictions.

Compliance of Personal Information

For the purposes of this Privacy Policy, personal information is any information about an identifiable individual, other than an individual's business contact information when collected, used or disclosed for the purposes of enabling the individual to be contacted in relation to their business responsibilities.

What Personal Information Do We Collect?
We collect and maintain different types of personal information in respect of our employees, including the personal information contained in:

1. Resumes and/or applications;
2. References and interview notes;
3. Photographs and videos;
4. Driver's abstracts;
5. Offer letters and employment contracts;
6. Payroll information, such as social insurance numbers and paycheque deposit information;
7. Wage and benefit information;
8. Forms relating to the application for, or
   health and welfare benefits, including, s
   life insurance, optional life insurance, ac
   dismemberment, medical and dental ca
9. Beneficiary and emergency contact info

In addition to the information contained in t
may also collect identification information s
telephone, personal email address, date of
number and marital status, specific medica
to us and any other information that is volu

As a general rule, Parkland and Sol collect
from you. In most circumstances where the
collect about you is held by a third party, w
before we seek out this information from su
may be given directly by you, or implied fro

From time to time, we may utilize the servic
business. We may also receive personal inf
third parties in the course of the performan
otherwise. Where this is the case, we will ta
that such third parties have represented to
disclose your personal information to us.

Where permitted or required by applicable
requirements, we may collect information a
knowledge or consent.

Why Do We Collect Personal Information?

The personal information collected is used and disclosed for our business purposes, including to establish, manage, or terminate your employment relationship with Parkland and Sol. Such uses include:

1. Determining eligibility for initial employment, including the verification of references and qualifications;
2. Administering pay and benefits;
3. Processing employee work-related claims (ex. workers' compensation or insurance claims);
4. Establishing training and/or development requirements;
5. Conducting performance reviews and determining performance requirements;
6. Assessing qualifications for a particular job or task;
7. Establishing a contact point in the event of an emergency (such as next of kin);
8. Complying with applicable labour or employment statutes;
9. Compiling directories and telephone lists;
10. Ensuring the security of Parkland-held information; and
11. Other purposes as reasonably required by Parkland.

Work Product Monitoring

The work product of Parkland/Sol's employ
computer files or in any other storage form
work product, whether it is stored electroni
format, and the tools used to generate that
subject to review and monitoring by Parkla

In the course of conducting our business, v
activities (including internet usage and ema
not meant to suggest that all employees wi
actions subject to surveillance. It is meant t
such monitoring may occur and may result
information from you. When using Parkland
employees should not have any expectatio
their use of such equipment or resources.



How Do We Use and Disclose Your Personal Information?

We may use or disclose your personal information:
1. For the purposes described in this Privacy Policy; or
2. For any additional purposes that we advise you of and, where your consent is required by law, we have obtained your consent.

We may use and disclose your personal information without your knowledge or consent where we are permitted or required by applicable law or regulatory requirements to do so.

When Do We Disclose Your Personal Information?

We may share your personal information with our employees, contractors, consultants and other parties who require such information to assist us with managing our relationship with you, including: third parties that provide services to us; third parties that assist Parkland in the provision of services to you; and, third parties who conduct businesses or services on our behalf (ex. external payroll processing).

For example, some of our third party service providers may provide certain information technology and data processing services to us from time to time so that we may operate our business, and as result, your personal information may be collected, used, processed, stored or disclosed in the United States of America for things like, but not limited to, credit applications, job posting and resume responses.

In addition, personal information may be di
to another party during the course of, or co
ownership of, or the grant of a security inte
or its affiliates through, for example, an ass
form of business combination, merger or jo
party is bound by appropriate agreements
use or disclose your personal information i
use and disclosure provisions of this Privac
otherwise.

Further, your personal information may be
1. As permitted or required by applicable
2. To comply with valid legal processes su
subpoenas or court orders;
3. As part of Parkland's regular reporting a
4. To protect the rights and property of Pa
5. During emergency situations or where r
of a person or group;
6. Where the personal information is publi
7. Where required by law, with your conse

Notification and Consent

The privacy legislation does not generally r
your consent for the collection, use or disc
for the purpose of: (i) establishing, managi
employment relationship; and (ii) managing
relationship. In addition, we may collect, us
information without your knowledge or con
or required by applicable law or regulatory

To the extent that your consent is required, we will assume, unless you advise us otherwise, that you have consented to Parkland collecting, using and disclosing your personal information for the purposes stated above (including any other purposes stated or reasonably implied at the time such personal information was provided to us).

Where your consent was required for our collection, use or disclosure of your personal information, you may, at any time, subject to legal or contractual restrictions and reasonable notice, withdraw your consent. All communications with respect to such withdrawal or variation of consent should be in writing and addressed to our Privacy Officer at privacyofficer@parkland.ca.

How is Your Personal Information Protected?

Parkland and Sol endeavor to maintain physical, technical and procedural safeguards that are appropriate to the sensitivity of the personal information in question. These safeguards are designed to prevent your personal information from loss and unauthorized access, use, disclosure, copying, modification, disposal, or destruction.

The security of your personal information is important to us, please advise our Privacy Officer at privacyofficer@parkland.ca immediately of any incident involving the loss of or unauthorized access to or disclosure of personal information that is in our custody or control.

Updating Your Personal I

It is important that the information containe accurate and current. If your personal infor during the course of your employment, ple changes by providing a written copy of the Officer at privacyofficer@parkland.ca or to People and Culture Business Partner.

In some circumstances we may not agree v your personal information and will instead a the record in question.

Access to Your Personal

You can ask to see your personal informati verify, update, or correct your personal info our Privacy Officer at privacyofficer@parkla Pcontact your People and Culture Busines such communication must be in writing.

When requesting access to your personal i we may request specific information from y your identity and right to access, as well as with your personal information. If you requi request, please contact our Privacy Officer

Your right to access the personal information that we hold about you is not absolute. There are instances where applicable law or regulatory requirements allow or require us to refuse to provide some or all of the personal information that we hold about you. In addition, the personal information may have been destroyed, erased or made anonymous in accordance with our record retention obligations and practices. In the event that we cannot provide you with access to your personal information, we will endeavor to inform you of the reasons why, subject to any legal or regulatory restrictions.

Inquiries or Concerns

If you have any questions about this Privacy Policy or concerns about how we manage your personal information, please contact our Privacy Officer by telephone, in writing or by email. We will endeavor to answer your questions and advise you of any steps taken to address the issues raised by you. If you are dissatisfied with our response, you may be entitled to make a written submission to the Privacy Commissioner in your jurisdiction.

Revisions to This Privacy Policy

Parkland from time to time, may make changes to this Privacy Policy to reflect changes in its legal or regulatory obligations or in the manner in which we deal with your personal information. We will post any revised versions of this Privacy Policy on our website at http://www.parkland.ca/Disclaimer.aspx and we encourage you to refer back to it on a regular basis. This Privacy Policy was last updated on September 2011.

Interpretation of This Priv

Any interpretation associated with this Priv
Privacy Officer. This Privacy Policy includes
to be restricted in its application to such ex
word “including” is used, it shall mean “inc

This Privacy Policy does not create or conf
rights, or impose upon Parkland any rights
in addition to, any rights or obligations imp
provincial privacy laws, as applicable. Shou
any inconsistency between this Privacy Po
and provincial privacy laws, as applicable,
interpreted, in respect of that case, to give
such privacy laws.

Approved

Approval Date: November 3, 2011
Approved By: “Original signed by Rob
Bob Espey, President and Chief Exec
Fuel Corporation

5 CODE OF CONDUCT

Purpose

This Code of Conduct (the “Code”) sets out principles to guide the business decisions and actions of all employees. All of us must act ethically, morally and legally at all times. Sol is committed to integrity and dependability in dealing with customers, suppliers and the public at large. As part of the Sol team, you agree to uphold this commitment. This Code is only one of the ways we put our commitment into practice. Everything we do at Sol and is measured against the highest possible standards of ethical business conduct.

Part I – Introduction

Please read the Code and follow both its spirit and letter. Always bear in mind that each of us has a personal responsibility to incorporate, and to encourage other employees to incorporate, the principles of the Code into our work. This Code provides guidelines and principles to abide by, but it is only a starting point. It is not a comprehensive rule book and cannot address every situation. This Code is not a substitute for using good judgment and doing the right thing.



If you have a question or ever think that one of your fellow staff members or the Company as a whole may be falling short of our commitment, don't be silent. We want - and need - to hear from you.

Who Does This Code Apply To?
In short, everyone. This includes:

1. All employees of Parkland and its affiliates, including, permanent full-time, hourly, fixed term contract, permanent part-time and third party service providers.
2. Officers and directors of Sol.
3. Consultants and contractors, when conducting activities on behalf of Sol.

We expect all employees to know and follow the Code. Failure to do so can result in disciplinary action, including termination of employment.

What If I Have a Code-Related Question or Concern?
If you have a question or concern, don't just sit there. You can contact your supervisor or the Legal, Risk and Control or People and Culture departments. If you want to remain anonymous, you can report a suspected violation or concern through the Whistleblower hotline at the contact details below. Callers to the hotline will have the ability to remain anonymous. However, callers choosing to remain anonymous cannot receive a follow-up report.

Individuals can also report by one of the fo

1. By phone: 855-484-CARE (2773)
2. By mail:
   Grant Thornton LLP
   19th Floor, Royal Bank Plaza South Tow
   200 Bay Street Box 55
   Toronto, ON M5J 2P9
3. Through a secure website: www.GrantT
4. By email: usecare@ca.gt.com

No Retaliation
Sol prohibits retaliation against anyone wh
in an investigation of a possible violation of
you believe you are being retaliated against
Risk and Control or People and Culture dep
Whistleblower hotline.

Part II – Guiding Principles – Do the Right Thing

At Sol, we are committed to doing the right thing. This commitment requires our unwavering trust, respect and integrity. Our customers and business partners value Sol not only because we deliver great products and services, but because we hold ourselves to a high standard in how we treat our partners and operate more generally. These principles help us to maintain that high standard.

Act with Integrity

Our reputation as a company that our customers and business partners can trust is our most valuable asset and it is up to all of us to make sure that we continually uphold and build upon that trust. This means:

1. Always do the right thing – follow the law, follow Sol policies and values, act honorably and treat each other with respect.
2. All of our communications and other interactions with our customers, business partners or the public should increase their trust in us.
3. Don't use your position at Sol for personal benefit.
4. Hold yourself and your team to the highest standards of ethical, moral and legal business conduct.

Avoid Conflicts of Interest

At Sol, the rules are simple:

1. If you are considering entering into a sit
   of interest or the appearance of a confli
2. If you are in a situation that may create
   appearance of a conflict of interest, rev
   supervisor and the Legal, Risk and Con
   departments if your supervisor is uncer
   the appropriate remedy.
3. Be aware that as circumstances chang
   didn't present a conflict of interest may

Ensure Financial Integrity and Responsil

The money we spend on behalf of Sol is not
ultimately, our investors'. Each person at So
that money is appropriately spent, our finan
accurate and that internal controls are hono
at the foundation of financial integrity and fi

1. Take reasonable care of Sol's property a
   Procurement Card where applicable.
2. Ensure transactions are properly author
   and completely.
3. Never falsify or include misleading infor
   record, whether it is financial or non-fin

Part III – Conflicts of Interest

Conflicts of interest can happen if your personal, social, financial or political activities interfere, or potentially interfere, with your loyalty to Sol. Conflicts of interest should be avoided wherever possible. If and when they do happen, they must always be carefully managed.
Even the appearance of a conflict of interest can be harmful and needs to be addressed.

If you wish to engage in an activity that could give rise to a conflict of interest, disclose the proposed activity to your supervisor in writing or by email. Any outside directorships or employment are potential conflicts of interests that must be disclosed in writing or by email and approved in advance.

Deciding whether or not you have a conflict of interest comes down to good judgement. Ask yourself:

1. How would a shareholder react to this situation?
2. Am I acting like an owner?
3. Would this situation affect any decisions I make for Parkland?
4. How would it look to my co-workers? Would they think it could affect how I do my job?
5. How would it look to someone outside of Sol, such as a supplier or customer?
6. How would it look if it was printed in a newspaper?
7. Do I, directly or indirectly, have an investment in another company or operation with whom Sol does business?

Although disclosure or the implementation
appropriately address a conflict of interest,
as to only be resolved by your resignation f
conflicting positions. You agree that if the E
that a material conflict cannot be cured, yo
The best safeguard is full disclosure.

Always:

1. Disclose any outside jobs or directorshi
   writing or by email.
2. Get written approval before accepting a
3. Notify your supervisor in writing or by e
   relationships that could create or appea
   interest.

Never:

1. Work for, or provide services for, anyon
   part of your job with Sol.
2. Invest in a current or prospective suppli
   in their selection, assessment or negoti



Part IV – Gifts and Favou

You May:

1. Accept small promotional items/busine
   provided that they are received infreque
2. Attend normal business entertainment f
   infrequent and have a business purpos
3. Attend lunch organized by a supervisor
   view to rewarding extra effort and/or pro
4. Accept awards issued or won by Sol er
   and presented at a public function.

You May Never:

1. Accept a major gift or favour, unless ap
2. Retain prizes, discounts or rebates rece
   purchases, such as a rebate on fuel pu
   credited to Sol and/or left with the deal
3. Keep gifts of significant value (ie more t
   be turned over to your supervisor and b
   prize at a Sol social function.

Part V – Donations and Political Associations

Sol team members are encouraged to personally participate in the political process. However, because your public actions can impact Sol, employees are not authorized to participate in or donate to political groups or causes on behalf of Sol. If you are engaging in the political process, you must take care to separate your personal activities from your association with Sol.

Sol companies will not support political parties or candidates through donations or public statements, with the limited exception that tickets to infrequent fundraising events may be purchased (with SLT approval) where attendance is deemed to be necessary to maintain Sol's standing in the community.

Trade associations and retailer dealer meetings, are a useful way of helping us to achieve business goals. However, given that trade associations often bring us together with our competitors, participation in trade associations has the potential to inadvertently raise concerns with regard to Competition Act compliance. Sol staff may not participate in any trade association without first consulting the Legal team. Please refer to Parkland's Competition Act Compliance Policy for further guidance.

Always:

1. Ensure it is clear that you are undertaking any political activities on your own behalf.

Never:

1. Engage in political activities on behalf of Sol, unless approved by SLT.
2. Participate in a trade association without consulting the Legal team.

Part VI – Trade Associatio

Trade associations are a useful way of help
goals. However, given the nature of trade a
dealer meetings, (i.e., meetings among con
common objectives, etc.) and the potential
concerns with regard to Competition Act c
participation in trade associations, Sol staf
trade association without first consulting w

You must always ensure that you do not ev
strategies, or exchange information regardi
service levels, customers, business plans a
information with any competitors or potent
discussions with competitors are confined
which the meeting was convened. If you ha
to be discussed and the topics to be avoid

If improper discussions arise, you should le
and have your departure recognized. The i
immediately to the Legal Team.

Do not discuss or exchange sensitive infor
regarding pricing, markets, service levels, c
another element of competitive rivalry in "i
record" conversations at business function
shops or other social events.

Please refer to Parkland's Competition Act
guidance.

Part VII – Compliance with Law

Doing the right thing means upholding and complying with the spirt and letter of the law. It also means respecting the spirit and letter of this Code, and any other Sol requirements, including Sol values, policies, procedures, standards and industry guidelines. Doing the right thing also means avoiding any situation which could be perceived as improper, unethical or indicate a casual attitude towards compliance. You must not commit or condone unethical or illegal acts, or suggest anyone else do so.

Our culture of performance is underpinned by a strong commitment to integrity and playing by the rules. Compliance is not about checking a box; acting with integrity is part of our core values.

This Code should be a lens through which you see all Sol policies. The principles emphasized in this Code are the foundation underpinning the way we undertake our responsibilities at Sol. What does that mean in practice? For example, consider Sol's Health, Safety and Environment policy. In a safety context, doing the right thing means no shortcuts. No one is required - or permitted - to perform unsafe work. All Sol staff have the right to refuse unsafe work. In respect of Sol's Preventing Workplace Discrimination and Harassment policy, doing the right thing means always treating others fairly, and with respect.

Failure to comply with the law or follow the Code risks exposing Sol and its team to legal or regulatory consequences and reputational harm. To this end, you are expected to be sufficiently familiar with applicable legislation, recognize potential liabilities and seek legal advice where appropriate.

Always:

1. Do the right thing. This means complyin policies.

Never:

1. Violate the law, or become involved in a contrary to Sol's polices or values.

Part VIII – Anti-Corruptio

Like all businesses, Sol is subject to laws t every kind of commercial setting. The rule bribe anybody, anytime, for any reason. Th

1. Our employees or anyone acting for us promise, give or accept a bribe, kickba payment.
2. Incentive payments are acceptable, but in the contract.
3. We comply with all laws and regulations corruption, and we require our supplier partners do the same.
4. All business partners who represent or asked to comply with applicable bribery
5. We never allow 'facilitation' or 'grease' officials by anyone who works for Sol o applies no matter how small the amoun are payments made to a government o routine, non-discretionary, legal govern permits or releasing goods held in cust

No form of bribery or corruption is permitted, regardless of whether the recipient is a government official or private business person. If you are unsure whether certain conduct is appropriate, please contact the Legal team.

Sol may encounter pressure to make such payments in some countries where it conducts business. All employees should be particularly vigilant not to be tempted by assertions that such practices are common or condoned in that country. Breaching anti-bribery and anti-corruption laws is a serious offence. Companies and individuals breaching these laws may be punished by fines, and individuals also face imprisonment.

Always:

1. Follow anti-bribery and anti-corruption laws when conducting business.
2. Ask the legal team if you are unsure whether certain conduct is appropriate.

Never:

1. Offer, authorize, condone, promise, solicit, accept or make an unauthorized or improper payment (in cash or otherwise).
2. Attempt to induce a government official or private person to do something illegal.
3. Intentionally overlook or fail to report any indication of an improper payment.
4. Offer or receive money, gifts, kickbacks, commissions or anything else of value to improperly win business or secure a contract.
5. Permit an agent, representative or other third party acting for Sol to take questionable actions or bribe anyone. You should never 'look the other way.'

Part IX – Financial Integri Responsibility

Use of Sol Property

All employees have a responsibility to safeg loss, damage, theft, fraud, vandalism, sabo copying, disclosure or disposal. Sol's asset to, offices and office equipment, inventory, video equipment, vehicles, tools, materials information, funds, communication networ intellectual property. You should not make property or resources for your own persona

Employees should review all applicable pol regarding Sol's operations.

Always:

1. Always take reasonable care of Sol pro
2. Protect your Procurement Card from m

Never:

1. Misappropriate Sol funds or assets.
2. Disclose confidential and proprietary So

Sol's Financial Books and Records

Sol's financial records contain confidential information about our operations, financial in key decision-making. The accuracy and financial records are critical to meeting our employees, suppliers and others. They are with tax, securities and financial laws and r



In preparing and maintaining our books and records, Sol is committed to:

1. Adhering to all accounting standards and practices, rules, regulations and controls.
2. Ensuring that all entries are recorded accurately, on time, in the proper accounts, and are properly documented.
3. Recording all funds, assets and transactions (we may not establish any undisclosed or unrecorded fund or assets for any purpose).
4. Keeping books and records which reflect Sol's transactions, acquisitions and disposal of assets and other relevant activities fairly, accurately and in reasonable detail.
5. Signing only those documents we believe to be accurate and truthful.
6. Restricting access to sensitive or confidential information.
7. Maintaining internal control processes to ensure that Sol meets its book and record.

If Sol's records are incomplete or inaccurat
and the integrity of our reputation may be c
responsible for the integrity of records und

Always:

1. Ensure all transactions are properly aut
accurately and completely.
2. Report any concerns or irregularities in
auditing matters.

Never:

1. Make a deliberately false or misleading
record or expense claim.
2. Falsify any document or record, whethe
3. Try to influence others to do anything th
integrity of Sol's financial records or rep

Part X – Conclusion

It's impossible to spell out every possible ethical scenario we might face. Instead, we rely on one another's good judgment to uphold a high standard of integrity for ourselves and Sol. We expect all employees to be guided by both the letter and the spirit of this Code. You should be familiar with Sol's policies, and understand how they apply to our workplace and the important role you play at Sol.

It is important that we all understand that our conduct has the potential to impact personal reputations and Sol's corporate reputation. Failing to comply with this Code may result in disciplinary action, up to and including the termination of your employment with cause, in addition to possible civil, criminal or regulatory action.

Sometimes, identifying the right thing to do isn't an easy call. If you aren't sure, don't be afraid to ask questions of your supervisor or the Legal, Risk and Control or People and Culture departments.

Remember… always do the right thing. If y
think isn't right – speak up!

Serious concerns regarding financial report
conduct should be reported to the Whistleb
CARE (2773). Callers to the hotline have th
However, callers choosing to remain anony
up report.

Individuals can also report by one of the fo

1. By mail:
   Grant Thornton LLP
   19th Floor, Royal Bank Plaza South Tow
   200 Bay Street Box 55
   Toronto, ON M5J 2P9
2. Through a secure website: www.GrantT
3. By email: usecare@ca.gt.com

6 COMPETITION ACT COMPLIANCE POLICY

Where this guideline conflicts with any local laws, rules, established p orders the local laws, rules, established protocols or orders shall take

Purpose

The Board of Directors of Parkland has adopted a Competition Act Compliance Program to establish Parkland's Competition Act Compliance Policy (this "Policy"), standards and expectations relating to Competition Act compliance and education, and appropriate reporting, monitoring and auditing mechanisms to en compliance program that commits Parklan

- fostering a culture of compliance within
- identifying and reducing the risk of cont and
- remedying any breach that may occur.



Scope

Parkland's Commitment To Compliance

1. The Board of Directors and Management of Parkland and Sol are committed to complying with the Competition Act and the spirit of the Competition Act, which includes ensuring not only that Parkland/Sol are in compliance with the Competition Act at all times but also that it appears to be in such compliance.
2. The Board of Directors has appointed the following Compliance Officer, who is responsible for overseeing the implementation of Parkland's Competition Act Compliance Program and reporting to Management and the Board of Directors:

   Christy J. Elliott
   Compliance Officer
   Phone: (403) 567-2541
   Email: christy.elliott@parkland.ca

Employee Responsibilities (Directors, Officers, Employees And Contractors)

1. Each director, officer, employee and contractor of Parkland and Sol ("Employee") is responsible for compliance with the Competition Act and this Policy. In particular, each Employee is expected to:
   a. become knowledgeable about this Policy and participate in compliance training provided by Parkland/Sol;
   b. avoid any conduct that may violate the Competition Act or this Policy;
   c. seek guidance from the Legal Department if uncertain as to whether any action could violate the Competition Act; and
   d. report any possible violations of the *Competition Act* in accordance with this Policy or through Parkland's *Whistleblower Policy.*
2. Supervisors and managers are also exp
   of, and compliance by, Employees who
3. Compliance with the Competition Act a
   components of each employee's variab
   education levels and 100% compliance

Consequences of Failure With This Policy

1. The consequences of violating of the C
   including:
   a. criminal convictions with significant
      jail terms of up to 14 years;
   b. court orders and injunctions;
   c. cash damages;
   d. harm to the reputation of Parkland a
   e. significant legal and other costs to
      defend litigation, even if Parkland a
      ultimately determined to not have v
2. Parkland/Sol hereby implements a zero
   Employee who violates the Competition
   subject to serious disciplinary action up
   of employment with cause.
3. No Employee has the authority to direc
   may violate the Competition Act or this
   purports to do so should be reported in
   Officer or through the Whistleblower Po

Training and Education

1. Parkland and Sol will provide this Policy to all Employees and will provide a bi-annual refresher course to all Employees, which shall be based on their business unit circumstances and their responsibilities at Parkland and Sol.
2. Employees will be required to sign a certificate stating they have read and understand this Policy have participated in the ongoing compliance training, and acknowledging that they are responsible for strict compliance with the Competition Act and this Policy. See Schedule "A" to this Policy for a copy of the form.

The Competition Act: General

The Competition Act is a federal law that governs the conduct of business in Canada. The Competition Act applies to almost all businesses that operate in Canada, including Parkland. It is enforced by the Commissioner of Competition (the "**Commissioner**"), who is the head of the Competition Bureau.

The Competition Act contains both criminal and civil provisions designed to maintain and encourage competition in Canada and sets out certain prohibitions on how competitors may deal with each other and how businesses treat their suppliers and customers.

a. Criminal Offences. The criminal provisions of the Competition Act include prohibitions relating to: conspiracy (including price fixing, market allocation and output restriction), bid-rigging and misleading representations.
    i. In order to secure a conviction of a criminal offence, the prosecution is required to establish every element of an offence beyond a reasonable doubt.
    ii. Individuals and corporations may b criminal provisions. In the event of a imprisonment of up to 14 years in ja million.
    iii. A civil action seeking damages can suffers loss or damages as a result provisions of the Competition Act.
b. Civil Provisions. The civil provisions of t conduct relating to: agreements betwee conspiracy), abuse of dominance, exclu
    i. Conduct reviewed by the civil provi until the Competition Tribunal issue has anti-competitive effect due to s
    ii. The Competition Tribunal's authorit prohibition orders ("cease and desi and assessing administrative mone million in the case of an initial findin
    iii. A civil action seeking damages can suffers loss or damages as a result by the Competition Tribunal.

Dealings With Competito

As a rule, businesses are required to make independently of their competitors. Any tim enter into an agreement, such agreement r the criminal conspiracy and bid rigging crim agreements between competitors provision

Agreements between competitors need not be formal, written or express oral agreements. Illegal agreements can be written, oral, express or implied and may be inferred from business conduct. For example, in certain circumstances, merely exchanging sensitive information (such as prices, margins, costs or business plans) may be construed as evidence of an agreement giving rise to a conspiracy. Accordingly, Parkland should engage in discussions with competitors or any exchange of information with competitors only after examination of the objectives and only with the appropriate safeguards in place. Any questions or concerns regarding what may be construed as evidence of an agreement giving rise to a conspiracy should be directed to the Compliance Officer at christy.elliott@parkland.ca or (403) 567-2541. You may rely on the judgment and advice of the Compliance Officer.

Conspiracy

Conspiracy arises where two or more competitors (or potential competitors) agree to:

a. fix, maintain, increase or control prices;
b. allocate sales, territories, customers or markets, or
c. fix, maintain, control, prevent, lessen or eliminate production or supply.

A competitor who agrees to carry out a conspiracy, but later refuses to put the plan into effect is still guilty of conspiracy.

Conspiracy is a per se offence. The prosecution does not need to prove an anti-competitive purpose or any harm to obtain a conviction. This is based on the belief that these agreements can never be justified.

Independent Dealers. It is important to recognize that independent dealers that obtain fuel from Parkland under fuel supply agreements are competitors to Parkland in retail markets. Accordingly, to avoid the appearance of wrongdoing, Parkland territo Employees) responsible for, or who have de should not discuss any competitively sensi such corporate stations with Parkland terri responsible for independent dealers or with

Limits on Sales: Territories/Customers. A territory where fuel is offered or to not offer must be implemented pursuant to a formal on Parkland by a third party supplier (such by the Legal Department prior to implemen

Examples of Conspiracies:

All Employees must take great care in the f be perceived to be a conspiracy:

Retail Gas Sales

1. Any discussion or agreement with an in that the dealer will not lower retail gas p (even if this amount is equal to the who independent dealer).
2. Discussions among a retail operator of and independent dealer regarding a cur the town in which they both operate, wh a stabilization of retail gas prices in suc
3. Internal emails or text messages stating station that is “cheating”, or that a stati or that a station is sending a “message
4. The arrangement among a Parkland ret independent dealer to exchange the wh gas prices in “real time”.

Wholesale Sales to Dealers/Others

1. Any discussion or agreement between two branded wholesalers to not 'poach' one another's dealers.
2. An unspoken acknowledgement between two branded wholesalers to respect each other's "historical" geographic territory under earlier branded wholesaler agreements.
3. Any discussion or agreement between two fuel wholesalers to not sell gas to a wholesaler who is engaging in "destructive competition", either at the wholesale level (selling to dealers) or retail level (selling gas to the retail public).
4. Discussions among branded wholesalers at a wholesalers' conference to reduce "destructive competition" so as to stabilize markets, with the result that shortly after the conference many of these wholesalers raise prices charged to dealer stations.
5. A gas wholesaler giving a Parkland territory manager the wholesaler's standard form supply agreement.
6. After meeting a wholesale competitor at a hockey game, the Parkland and/or the competitor begin to increase the wholesale price of fuel charged to dealers in a small community.
7. Any arrangement agreement with another wholesaler to not sell fuel to a particularly aggressive fuel marketer.
8. Any coordination with other wholesalers to efficiently organize the transportation of fuel (i.e., along a pipeline).

Commercial Fuels Sales

1. Any discussion or agreement with a commercial fuel distributor to respect a competitor's "territory" for lubricants, propane or other fuel sales.
2. Any discussion or agreement with a co
   sell propane in into a local region, e.g.,
3. The exchange of any pricing informatio
   competitor for the sale of any commerc

Bid-Rigging

Bid-rigging arises where two or more bidde
in relation to a call for tenders, which agree
more bidders agreeing to not submit a bid
submission of agreed upon bids, where the
tenders was not made aware of such agree
before the bids were submitted.

Civil Agreements between Competitors

Civil agreements between competitors or po
agreements to fix prices, allocate customers
restrict output or supply which fall under the
also contravene the Competition Act where
or lessen, or are likely to prevent or lessen, c
market. These agreements may take many f
alliances, joint ventures, commercialization a
sharing agreements. An agreement will only
Competition Act if Parkland or the other con
arrangement has a degree of market power.

Market power is considered to be synonym
completely control". Market power refers to
maintain prices above a competitive level,
non-price aspects of competition such as c

innovation, for a significant period of time. An assessment of market power includes both pre-existing market power and any market power derived from alleged anti-competitive conduct. Although a number of indicators are used to determine market power, market share is one of the most important. Generally, a market share of less than 35 percent will not prompt further examination in an abuse of dominance investigation.

Guidance when Dealing with Competitors and Potential Competitors:

Parkland is a significant competitor in many local, regional and national markets and may have "market power" in such markets. Consider the impact on competition in each market prior to entering into any discussions with any competitor.

1. All business decisions that may have an impact on competition (pricing, markets, service levels, customers, business plans, etc.) must be determined independently by Parkland.
2. Do not enter into any written or oral agreement with anyone regarding business decisions that may have an impact on competition. Specifically, do not:
   a. agree to set prices or co-ordinate price movements;
   b. attempt to influence the prices or terms of sale of products of any other persons;
   c. agree to limit the supply of a product;
   d. allocate customers or markets (i.e., agreeing not to compete for certain customers or agreeing to refrain from offering a product/service in a geographic market); or
   e. agree to submit a bid, to not submit a bid or to withdraw a bid without prior notice to the person calling the tender.
3. Do not ever discuss prices, price strategies, or exchange information regarding costs, margins, markets, service levels, customers, business plans and other competitive in competitors or potential competitors.
4. Seek advice from the Legal Department discussions with competitors or potenti any agreement or arrangement (includin competitors or potential competitors (in strategic alliances).
5. Ensure that legitimate joint activities wit into other activities and limit such joint a strictly necessary to achieve the legitim advice from the Legal Department prior with competitors and ensure that you a counsel when such meetings or discuss
6. Given the nature of trade associations, Wholesaler council and also retailer dea among competitors, trying to achieve c and the potential to inadvertently raise Competition Act compliance as a result association, Employees may not partici without first consulting with the Legal D
7. Do not discuss or exchange sensitive in regarding pricing, markets, service leve or another element of competitive rivalr or "off-the-record" conversations at bus restaurants, coffee shops or other socia permissible to have such exchanges by Chat, WhatsApp, Facebook, LinkedIn,
8. Ensure that all discussions with compet immediate subjects for which the meeti questions about the topics to be discus avoided, consult the Legal Department

9. If improper discussions arise, you should leave the meeting immediately and have your departure recognized. The incident should be reported immediately to the Legal Department and Compliance Officer. You may rely on the judgment and advice of the Compliance Officer.

Abuse of Dominance – Predatory, Exclusionary or Disciplinary Conduct

The Competition Act prohibits conduct by competitors with market power that is designed to eliminate, discipline or exclude other competitors or potential competitors and will likely have the effect of entrenching or expanding market power.

1. Abuse of dominance occurs when:
   a. one or more persons have market power;
   b. that person(s) is engaged in a "practice" of "anti-competitive acts" (i.e., not an isolated event); and
   c. this practice has had or is likely to result in a substantial prevention or lessening of competition.
2. "Anti-competitive acts" involve conduct that is predatory, exclusionary or disciplinary. The following activities will likely be classified as predatory, exclusionary or disciplinary:
   a. acts that raise competitors' costs (or reduce competitors' revenues);
   b. acts that foreclose existing or potential competitors from key inputs or facilities;
   c. conduct which is designed to eliminate or discipline a competitor;
   d. and acts intended to facilitate coordinated behavior among competitors.
3. Under certain competitive conditions, the following may be considered anti-competitive acts:
   a. predatory pricing (selling below cost);
   b. acquisition of most competitors, pa
      acquisitions are made under econo
      aggressive competition;
   c. squeezing, by a vertically integrated
      available to an unintegrated custom
      the supplier;
   d. evergreen contracts (i.e., long-term
      renewal provisions) and "meet and
      circumstances;
   e. "discriminating" as to price betwee
      the same volumes at the same time
      terms are permissible, so long as yo
      similarly situated buyers);
   f. requiring or inducing a supplier to s
      customers, or to refrain from selling
   g. discussing with other suppliers whe
      particular customer; complying with
      take action harmful to another custo
   h. failing to offer a proportionate prom
      purchasers where you have granted
      competing purchaser; and
   i. any other type of conduct designed
      competitor's entry into or expansion

Parkland is a significant participant in many markets and should therefore avoid raising dominance in these markets.

The above practices should not be adopte
Legal Department.

Dealings With Customers

Customers and suppliers are entitled to make independent business decisions about the manner in which they conduct their activities. Any attempt by a firm to restrict the ability of a customer to easily seek alternative supplies of a product may give rise to offensive conduct under the Competition Act.

The conduct described below is generally of concern only where Parkland is considered to be a major supplier (where Parkland has a degree of market power) or where the type of practice is widespread in a market.

Price Discrimination

Price discrimination is the practice of providing advantages (price concessions) to one purchaser that are not available to competing purchasers in respect of a sale of like quality and quantity.

Tied Selling and Exclusive Dealing

1. Suppliers may not be permitted to engage in tied selling or exclusive dealing arrangements with customers in circumstances where:
   - the supplier is a major supplier or where the practice is widespread, and
   - the tied selling or exclusive dealing arrangements have had or are likely to have the effect of substantially lessen competition in a market.
2. Tied Selling occurs where a supplier, as a condition of selling a product, requires or induces customers to either acquire a second product from the supplier or refrain fron not of a brand manufactured or designa a concern could arise if Parkland advise sell gas to Costco if Costco also agreed from Parkland.
3. Exclusive Dealing occurs where a supp customers to either deal primarily in pro by the supplier, or to refrain from dealin example, a supplier will only sell a prod to purchase all of its requirements for th

Guidelines when dealing with Customer

1. Do not sell any product at or below cos reviewed by the Legal Department.
2. Do not offer advantages (price concess are not available to competing custome respect of a sale of like quality and qua
3. Do not require customers to agree to pu requirements for related services from P providing products to such customers.
4. Do not require as a condition of sale of must also purchase a second, different service.
5. Treat customers similarly (do not "discri such customers are purchasing the sam Volume discounts or credit terms are pe the same terms to all similarly situated c

Marketing and Advertising

The Competition Act also addresses advertising and marketing matters under the broad, false or misleading representations, criminal provisions, and the deceptive marketing practices provisions, and also include, provisions regarding specific types of misrepresentations.

False or Misleading Representations and Deceptive Marketing Practices

A representation made to promote a product or business interest that is false, misleading or deceptive may raise concerns under the false or misleading representations, criminal provisions, or the deceptive marketing practices civil provisions of the Competition Act. A decision as to whether to challenge the conduct under the criminal provisions or the civil provisions is typically based on a consideration of the person's intention (i.e., a blatant disregard for the provisions) and whether it is a criminal challenge in the public interest.

1. A representation will be found to be false, misleading or deceptive if:
   a. it is made to the public (which includes a representation made to an individual customer);
   b. it conveys a "general impression" that could be false, misleading or deceptive to consumers (especially those who are impressionable and inexperienced); and
   c. it would likely influence a consumer into buying or using a product or otherwise altering their conduct.
2. Concerns will arise, even if:
   a. consumers are not in fact deceived
   b. the representation is not literally fals
   c. a representation does not specifica service.

Specific Misrepresentations

The Competition Act also addresses specif including:

1. Representations regarding the performa life of a product that are not based on a (performance representations)
2. Representations based on tests and tes authorization and/or distorting authorize (untrue, misleading or unauthorized use
3. Product warranties or guarantees or pro or repair a product that are misleading (guarantees).
4. Misrepresentations about the ordinary s when offering products on "sale" or wit misleading ordinary selling price repres
5. Representations relating to products ac that are not available for sale in "reason switch selling).
6. Selling or renting a product at a price hi (sale of a product above its advertised p

7. False, misleading or deceptive information in the sender information, subject matter information or locator of electronic messages (e.g., text, sound, voice or image messages) (anti-spam (electronic messages).
8. Notices (sent by any means) that give the general impression that a prize or other benefit is being or could be won where the recipient does not receive the prize or benefit and the sender of the notice does not follow certain listed guidelines (deceptive notices of winning a prize).
9. Supplying a product at a price that exceeds the lowest of two or more prices clearly expressed in respect of the product (double ticketing).
10. Promotional contests that do not disclose required information or do not follow certain listed instructions (promotional contests that do not disclose required information).

Guidelines for Advertising/Marketing Activities:

If you are involved in developing Parkland's advertising and marketing policies and procedures, you must confer with the Compliance Officer. You may rely on the judgment and advice of the Compliance Officer.

1. Ensure representations are accurate and do not contain any misleading statements or misrepresentations.
2. Fully and clearly disclose all material information when making any representations about Parkland.
3. Avoid using terms or phrases in representations that are not meaningful and clear to the ordinary person.
4. Ensure that a product has been sold in sufficient volume (usually more than 50%) or over a sufficient amount of time (usually between six to twelve months) at a certain price before declaring a lower price a "special".
5. Charge the lowest of two or more prices appearing on a product.
6. When conducting a contest, disclose al
the Competition Act before potential pa
7. Ensure that you have reasonable quant
a bargain price.
8. Avoid fine print disclaimers. They often
impression conveyed by an advertisem
sure the overall impression created by t
disclaimer is not misleading.
9. Ensure, if you are in a supervisory role,
with this policy and the Competition Ac

Ensure that you **DO NOT**:

1. Confuse "regular price" or "ordinary pri
suggested list price" or a like term. The
2. Use "regular price" in an advertisement
offered in good faith for sale at that pric
time, or a substantial volume of the pro
price within a reasonable period of time
3. Use the words "sale" or "special" in rela
unless a significant price reduction has
4. Run a "sale" for a long period or repeat
5. Increase the price of a product or servic
product or service.
6. Use illustrations that are different from t
7. Make a performance claim unless you c
is accurate. Testimonials usually do not
8. Sell a product above your advertised pr
9. Unduly delay the distribution of prizes w
10. Make any materially misleading produc
promise to replace, maintain or repair a

11. Use the results of product performance tests and/or testimonials in your advertising unless you are authorized to use them; or if you are authorized to use them, don't distort test results or the scope of testimonials.
12. Forget that no one actually needs to be deceived or misled for a court to find that a representation is misleading.

Mergers

All mergers are subject to review by the Commissioner to assess the impact on competition.

Certain mergers are subject to pre-merger notification. If the merger is a specified type of transaction (share acquisition, amalgamation, asset acquisition, or establishment or acquisition of partnership interests, among others) and satisfies certain financial thresholds, it will be subject to notification, in which case each of the parties to the merger is required to file a notification (which contains specified information) with the Commissioner and not complete the merger prior to expiry of a statutory waiting period (initially 30 days), unless the Commissioner waives this requirement.



Taking Care on Written Material and in Oral Communications

In addition to refraining from engaging in conduct that may violate the Competition Act, it is important to appear to comply with the Competition Act at all times. Documents (including emails) containing careless or inappropriate language may make conduct which is perfectly legal appear suspicious. The following guidelines are instructive and an important part of this Policy.

1. Nothing is confidential. The Commissioner can seize documents, whether or not these documents are marked as "highly confidential" or "destroy after reading". Moreover, these documents may actually serve to highlight a document or suggest guilty behavior. The only exception is documents protected by solicitor-client privilege. Discuss this with the Legal Department if you have any questions.
2. Nothing is personal. Even "personal" files will be searched if the Commissioner has reasonable grounds to suspect that such files are relevant to the investigation. This includes emails, text messages, instant messages, chat, WhatsApp, Facebook, LinkedIn or any other electronic data.
3. Language. Be aware of how the following words might sound when reviewed by the Commissioner in light of a complaint against Parkland or when overheard by a customer or competitor. Do not use the following language:
    a. "dominate" the market;
    b. "eliminating", "excluding", "disciplining", "beating" or "crushing" the competition or a particular competitor;
    c. be a "monopolist", "consolidator", "dominant market share";
    d. refer to lowering prices below costs
    e. earn "supra-competitive" (or "really profits;
    f. say anything you would not want to
    g. language that falsely suggests agre such as "industry agreement", "indu someone "cheating", "signaling pric someone not "playing the game".
4. Disclosure and publicity. Giving innocuo practices will not help. For example, ca other sensitive information with compet referring to market sharing as "respecti "orderly marketing" will not shield the a is taking place.
    a. Context. Always assess how a part will sound out of context, especially for an anti-competitive intent. Do no attention by using flamboyant langu
    b. Humour. Recognize how humour/jok market dynamics may be interpreted of a complaint or if overheard by a c "gas prices always increase on Frida funny and may be taken out of conte
    c. Legality. Do not speculate on the le any documents.

Any publications regarding costs, current or future prices, production or marketing strategies, joint ventures, acquisitions and divestitures should be reviewed by the Legal Department prior to publication.

These principles apply to ALL written material, whether internal or external, electronic or otherwise. Be particularly careful with internal electronic mail and text messages, as there is a tendency to be much more informal when communicating this way than by written memorandum or letter.

Investigations by the Competition Bureau

The Commissioner of Competition ("the "**Commissioner**"), as head of the Competition Bureau, is responsible for the investigation of all alleged anti-competitive conduct under the Competition Act, including criminal offences and civil reviewable matters.

The Commissioner may become aware of possible anti-competitive conduct and commence an investigation into such conduct by virtue of complaints from competitors, suppliers, customers and other industry participants, newspaper articles, or investigations in other countries.

The Commissioner, with the help of the Competition Bureau, administers and enforces the Competition Act. The Commissioner, depending on the circumstances, may also seek assistance from the Competition Tribunal, the general court system (e.g., the criminal courts, the Federal Court and/or the superior court of a province), and/or the RCMP.

Investigations. The Commissioner's investi
broad to gather information during the cou
Commissioner may use either informal or f
Commissioner is increasingly relying on the
especially with respect to criminal offences

1. Informal Investigative Tools. Informal in
Commissioner to gather information co
requests for information and interviews

   Persons are not legally required to coop
requests for information. However, it is
with all investigations, whether involving
investigative tools of the Commissioner
responding to any request for informati
with the Commissioner or a Competitio
immediately contact the Compliance O
rely on the judgment and advice of the

2. Formal Investigative Tools. The Commis
formal investigative tools once he has c
into potential anti-competitive conduct
Orders and Search Warrants allowing th
of documents and computer hard drive
These court orders are typically granted
the knowledge of the person required t
Accordingly, you will not likely receive n
Commissioner unless and until you bec
Order or Search Warrant.

If you are on Parkland's premises or at your home and are served with a search warrant, or if a law enforcement official (e.g., from the Competition Bureau or RCMP) claims to be authorized to search or inspect documents on the premises or at your home, you should firmly but politely insist that you first be allowed to contact the Compliance Officer and then do so immediately. You may rely on the judgment and advice of the Compliance Officer. You should also immediately ask to see the investigator's official credentials. Once contacted, the Compliance Officer will work to ensure that:

a. the search warrant has been properly issued;
b. the requested search is within the proper scope of the warrant;
c. any privilege for legal advice is properly asserted with respect to any privileged documents on the premises or your home;
d. only the demanded evidence is in fact given; and
e. legal counsel representing Parkland's interests is present throughout the search and/or seizure.

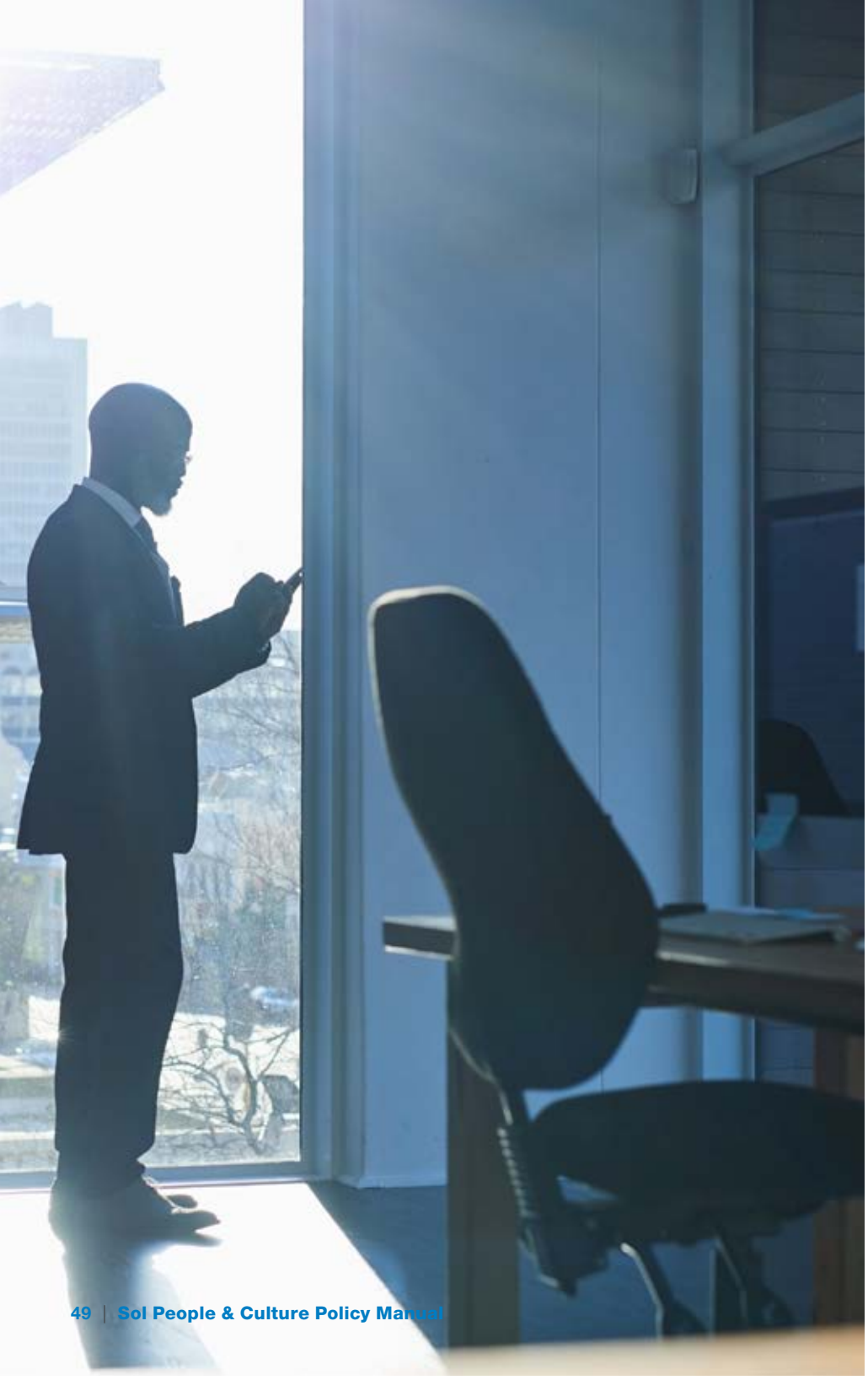
3. Obstruction. It is a criminal offence under the Competition Act to impede or prevent or attempt to impede or prevent any inquiry or examination by the Commissioner or fail to comply with an order to provide information under the Competition Act. Do not remove or destroy documents or records in light of or during an investigation by the Commissioner under the Competiti the guidance of the Compliance Officer during an investigation by the Commiss judgment and advice of the Compliance

Questions

This Policy is to provide guidance to Em compliance with the Competition Act an advice on any specific issues.

Seek advice from the Compliance Officer a or (403) 567-2541 if you have any question actions or proposed actions. If the Compli action complies with the Competition Act,





If the Compliance Officer is involved with th
it may be possible to structure an agreeme
the desired objective without offending the

Reporting of Possible Vio

1. Employees are required to report all pos
   Policy or the Competition Act to the Co
   Whistleblower hotline at **855-484-CARE**
2. All reports will be investigated promptly
   will have the ability to remain anonymou
   effort will be made to protect the compl
3. The Competition Act specifically provid
   not dismiss, suspend, demote, disciplin
   disadvantage an employee or deny an e
   employment on the basis that the empl
   on the basis of reasonable belief, disclo
   the Commissioner of Competition or re
   offence under the Competition Act.



7 WHISTLEB POLICY

Scope

This policy applies to all Parkland employe Policy, the term “employee” means employ contractors, subcontractors, consultants a of direct or indirect subsidiaries of Parkland

Purpose

Parkland is committed to the highest stand legal business conduct. In line with this co commitment to open communication, this avenue for employees to raise concerns ar protected from reprisals or victimization for

This Policy is intended to be read with Park all People & Culture Policies. Parkland emp familiar with all corporate policies and revie

Description

Parkland's reputation for honesty and integrity is reflected in the way we conduct business; this policy is designed to help safeguard the integrity of Parkland's financial reporting, its business activities and to support compliance with other policies, procedures and guidelines. Parkland encourages all employees to disclose any wrongdoing that may adversely impact Parkland, its stakeholders, employees, or the communities in which we operate. This Policy also sets forth the process in which reports of questionable activities from employees are handled on a confidential and anonymous basis.

Questionable activities include, but are not limited to:

- Ethical violations;
- Fraud and theft;
- Workplace violence;
- Bullying;
- Substance abuse;
- Discrimination;
- Sexual harassment;
- Falsification of company records;
- Conflicts of interest;
- Safety, security and environmental violations;
- Malicious damage;
- Proprietary information release; and
- Violations of policy and / or regulatory issues.

This Policy is intended to cover serious co
material impact on Parkland, such as actio

- may lead to incorrect financial reporting
- are unlawful;
- are not in compliance with Company po
  Conduct; or
- otherwise amount to serious improper c

Whistleblower complaints are not the same
compliant; when an employee has a humar
saying that they have personally been treat
could involve a conflict with a coworker or
or other workplace concerns, and the com
or justice for themselves. The person maki
has a vested interest in the outcome of the
reason, is expected to handle their concern
via channels outlined in the Employee Rela
Manual. These concerns must be directed

Procedures for Making Complaints

Employees are encouraged to report any questionable activities to a manager, director, VP, SLT, General counsel, or through Grant Thornton CARE which is Parkland's Ethics and Workplace Employee Hotline (whistleblower hotline).

Grant Thornton CARE is an independent third-party telephone and web service that provides an anonymous, confidential means for reporting sensitive workplace information. All employees have access to this independent third party to maintain confidentiality and the security of anonymity, without fear of retaliation.

All reports under this Policy will be promptly and appropriately investigated. Parkland will endeavor to acknowledge the receipt of a compliant within 2 days. If deemed appropriate and contact details are provided, reasonable efforts will be made to periodically update the whistleblower as the investigation progresses. All information disclosed during the investigation will remain confidential, except as necessary to conduct the investigation and take any remedial action, in accordance with applicable policies, procedures and laws. If appropriate, Parkland may conduct an investigation under legal privilege.

Employees can communicate with Grant Thornton CARE 24hours a day, 365 days a year by:

Calling:

Countries	Phone nu
Canada, United States of America, Anguilla, Bahamas, Belize[1], French Guiana[2], Guyana, Barbados, Bermuda[2], Dominican Republic[2], Suriname[2], Virgin Islands, Martinique1, Dominica, Grenada, Jamaica, St. Kitts & Nevis and St. Maarten	1-855-484-(
Cayman Islands, St Lucia, St Vincent & Grenadines, Puerto Rico and Guadeloupe	Use compar below

[1] Note: Add + (00) when dialing the number.

[2] Note: Call is not free of charge. Web and email c

Online at: www.GrantThorntonCARE.ca

Email: usecare@ca.gt.com

Mail: Grant Thornton LLP
19th Floor, Royal Bank Plaza South
Toronto, ON M5J 2P9

Protection of the Whistleblower

Parkland strictly prohibits retaliatory action in any form against any employee who, in good faith, reports a possible violation. Parkland commits that:

- Harassment or victimization of the complainant will not be tolerated; and
- All reasonable efforts will be made to protect the complainant's identity.

If a reported violation is found to be made in bad faith, Parkland reserves the right to take appropriate action with the individual(s) reporting the false claim(s), including, without limitation, termination with cause. This is designed to prevent gross misuse and protect the reputation of members of the organization from improper and false reports.

Investigation Process and Responsibility of Employees (Whistleblower)

Whistleblower reports are automatically received by:

- The Audit Committee Chair of Parkland's Board of Directors;
- VP, Risk Management; and
- SVP, General Counsel and Corporate Secretary.

All reports and complaints under this Polic
and acknowledged by the appropriate ser
directors of Parkland, who will develop the
plan based on the allegation; action taken
the concern. Appropriate corrective action
if warranted by the investigation. All inform
investigation will remain confidential, exce
the investigation and take any remedial ac
applicable laws.

Review

This Policy will be reviewed by Parkland Ma
every two years, with any proposed amend
Committee Chair for review and approval.

Parkland reserves the right to modify or am
it may deem necessary.

8 DISCLOSURE POLICY



Purpose

The objective of this Disclosure Policy is to ensure that communications with the investing public about the Corporation are:

1. Timely, factual and accurate; and
2. Broadly disseminated in accordance with all applicable legal and regulatory requirements.

Description

1. The Disclosure Policy confirms in writing our existing disclosure policies and practices. Its goal is to raise awareness of the Corporation's approach to disclosure among the board of directors, senior management and employees.
2. This Disclosure Policy extends to all employees of the Corporation and its associated entities, its Board of Directors, those authorized to speak on its behalf and all other insiders.
3. It covers disclosures in documents filed with the securities regulators, financial and non- financial disclosure, including management's discussion and analysis (MD&A) and written statements made in the Corporation's annual and quarterly reports, news releases, letters to shareholders, presentations by senior management and information

contained on the Corporation's website and other electronic communications.
4. It extends to oral statements made in meetings and telephone conversations with analysts, investors and others, interviews with the media as well as speeches, press conferences and conference calls.

Disclosure Policy Committee

1. The Board of Directors has established a Disclosure Policy Committee responsible for all regulatory disclosure requirements and for overseeing the Corporation's disclosure practices.
2. The Committee consists of the Chief Executive Officer, Chief Financial Officer, Vice President, Finance, Vice President Corporate Development, Vice President, General Counsel and Corporate Secretary and the Vice President Investor & Government Relations & Compliance.
3. It is essential that the Committee be kept fully apprised of all pending material corporate developments in order to evaluate and discuss those events to determine the appropriateness and timing for public release of information. If it is deemed that material information should remain confidential, the Committee will determine how that inside information will be controlled.
4. The Committee will identify appropriate industry and company benchmarks for a preliminary assessment of materiality. Guided by these benchmarks the Committee will use experience and judgment to determine the timing for public release of material information.
5. The Committee is responsible for ensuring appropriate systems, processes and controls for disclosure and will review all news releases and core disclosure documents prior to their release or filing, including the Corporation's MD&A.
6. The Committee will review and update, Policy periodically to ensure compliance requirements. The Committee is also re corporate spokespersons receive adeq

Principles of Disclosure o Information

Material information is any information rela affairs of the Corporation that results in, or expected to result in a significant change i of the Corporation's securities or that woul to have a significant influence on a reasona decisions. In complying with the requireme material information under applicable laws Corporation will adhere to the following bas

1. Material information will be publicly dis release.
2. In certain circumstances, the Committe disclosure would be unduly detrimental example, if release of the information w in a corporate transaction), in which cas kept confidential until the Committee d to publicly disclose. In these circumsta consider filing a confidential material ch applicable securities regulators and will (10 days) review its decision to keep the "Rumors").

3. Disclosure must include any information the omission of which would make the rest of the disclosure misleading (half-truths are misleading).
4. Unfavorable material information must be disclosed as promptly and completely as favorable information.
5. There must be no selective disclosure. Previously undisclosed material information must not be disclosed to selected individuals (for example, in an investor meeting or during a telephone conversation with an analyst). If previously undisclosed material information is inadvertently disclosed, this information must be broadly disclosed immediately via news release.
6. Disclosure should be consistent among all audiences, including the investment community, the media, customers and employees.
7. Disclosure on the Corporation's website alone does not constitute adequate disclosure of material information.
8. Disclosure must be corrected immediately if the Corporation subsequently learns that earlier disclosure contained a material error at the time it was given.

Blackout Periods

1. Directors, officers and employees of the Corporation and its affiliates shall not trade in securities of the Corporation during any applicable blackout periods.
2. A General Blackout Period applies to all directors, officers (including all members of the Senior Leadership Team and the Senior Management Team), employees and other insiders with access to undisclosed material information of the Corporation from a period of ten (10) business days prior to, and ending twenty-four (24) hours after, the release of financial results to the public.
3. In addition, for Restricted Persons (defi Person Blackout Period begins on the f each quarter and year end and ends tw dissemination of financial results to the include those officers and employees w about the Corporation's quarterly and/c in advance of the market by virtue of th not limited to, member of the Senior Le working in finance, internal audit and th or review of financial statements and M
4. The Senior Leadership Team may implen at any time in connection with material tr
5. Stock options may be exercised during b the shares issued upon exercise are not

Maintaining Confidentialit

1. Any employee that is privy to confident from communicating such information t necessary to do so in the course of bus Efforts will be made to limit access to c those who need to know the informatio advised that the information is to be ke
2. Outside parties privy to undisclosed m the Corporation will be told that they m information to anyone else other than i business and that they may not trade i until the information is publicly disclos confirm their commitment to non- disc confidentiality agreement.



3. To prevent misuse or inadvertent disclosure of material information, the following procedures should be observed at all times:
   a. Documents and files containing confidential information should be kept in a safe place, with access restricted to individuals who "need to know" that information in the ordinary course of business. Code names should be used if necessary.
   b. Confidential matters should not be discussed in places where the discussion may be overheard, such as elevators, hallways, restaurants, airplanes, or taxis.
   c. Confidential documents should not be read or displayed in public places and should not be discarded where others can retrieve them.
   d. Employees must ensure they maintain the confidentiality of information in their possession outside of the office as well as inside the office.
   e. Transmission of documents by electronic means such as by fax, email, or directly from one computer to another should be made only where it is reasonable to believe that the transmission can be made and received under secure conditions.
   f. Unnecessary copying of confidential documents should be avoided and documents containing confidential information should be promptly removed from conference rooms and work areas after meetings have conclude documents should be shredded or
   g. Access to confidential electronic da through the use of passwords.

Designated Spokesperso

1. The Corporation designates a limited nu with authority for communication with t regulators and the media. The CEO, CF Investor & Government Relations & Cor spokespersons for the Corporation.
2. Individuals holding these offices may, fr others within the Corporation with auth Corporation as back-ups or to respond
   a. Employees who are not authorized not respond under any circumstanc investment community, the media c asked to do so by an authorized sp are to be referred to the CFO.

News Releases

1. Once the Committee determines that a development is material, it will authorize the issuance of a news release unless the Committee determines that such developments must remain confidential for the time being. If developments are to remain confidential, appropriate confidential filings must be made and control of the inside information must be instituted. Should a material statement inadvertently be made in a selective forum, the Corporation will immediately issue a news release to fully disclose that information. News releases containing earnings guidance and financial results will be reviewed by the Audit Committee or Board of Directors prior to issuance. Financial results will be publicly released immediately following Audit Committee or Board of Director's approval of the MD&A, financial statements and notes. Releases containing other significant financial disclosure will also be reviewed by the Board of Directors.
2. If the stock exchange upon which shares of the Corporation are listed is open for trading at the time of a proposed announcement, prior notice of a news release announcing material information must be provided to its market surveillance division to enable a trading halt, if deemed necessary by the stock exchange.
3. If a news release announcing material information is used outside of trading hours, the exchange must be notified promptly and in any event before the market reopens. News releases will be disseminated through an approved newswire service that provides simultaneous national distribution. Full-text news releases will be transmitted to all stock exchange members, relevant regulatory bodies, major business wires, national financial media and the local media in areas where the Corporation has its headquarters and operations.
4. News releases will be posted on the Corporation's website as soon as practicable after confirmation of dissemination over the newswire.

The website will include a notice that ac
information posted was accurate at the
superseded by subsequent disclosures

Conference Calls

1. Conference calls will be held for quarte
developments, accessible simultaneous
some as participants by telephone and
mode by telephone or via a webcast ov
will be preceded by a news release con
information.
2. At the beginning of the call, a corporate
appropriate cautionary language regarc
information and direct participants to pu
containing the assumptions, sensitivitie
risks and uncertainties applicable to the
3. The Corporation will provide advance n
and webcast by issuing a news release
and topic and providing information on
access the call and webcast. These det
the Corporation's Website. In addition,
invitations to analysts, institutional inves
Any non-material supplemental informa
will also be posted to the website for ot
4. A tape replay of the conference call will
minimum of seven (7) days and an arch
text transcript will be made available or
alternatively on an outside service prov
of fourteen (14) days.

Rumors

1. The Corporation does not comment, affirmatively or negatively, on rumors. This also applies to rumors on the Internet.
2. The Corporation's spokespersons will respond consistently to any rumors, saying, "It is our policy not to comment on market rumors or speculation."
3. Should the stock exchange request that the Corporation make a definitive statement in response to a market rumor that is causing significant volatility in the stock, the Committee will consider the matter and decide whether to make a policy exception.
4. If the rumor is true in whole or in part, this may be evidence of a leak and the Corporation will immediately issue a news release disclosing the relevant material information.



Contacts with Analysts, I and the Media

1. Disclosure in individual or group meetin adequate disclosure of information that non-public information. If the Corporati material information at an analyst or sh conference or conference call, the anno by a news release.
2. The Corporation recognizes that meetin significant investors are an important el program. The Corporation will meet wit individually or in small groups, as neede or respond to analyst and investor calls accurate fashion in accordance with thi analysts will receive fair treatment rega recommending buying or selling the Co Corporation will provide only non-mate individual and group meetings, in additi information, recognizing that an analyst information into a mosaic that could res
3. The Corporation cannot alter the mater breaking down the information into sma The Corporation will provide the same s information to individual investors or re analysts and institutional investors and its website.

Reviewing Analyst Reports and Financial Models

1. It is the Corporation's policy to review, upon request, analyst's draft research reports or models. The Corporation will review the report or model for the purpose of pointing out errors in fact based on publicly disclosed information.
2. It is the Corporation's policy, when an analyst inquires with respect to their estimates, to question an analyst's assumptions if the estimate is a significant outlier among the range of estimates and/or the Corporation's published earnings guidance. The Corporation will limit its comments in responding to such inquiries to non-material information. The Corporation will not confirm, or attempt to influence, an analyst's model and earnings estimates. So as not to endorse an analyst's report or model, the Corporation will provide its comments orally or will attach a disclaimer to written comments to indicate the report was reviewed only for factual accuracy.

Limits on Distributing Analyst Reports

1. Analyst reports are proprietary products of the analyst's firm. Distributing or referring to analyst reports, or providing links to them, may be viewed as an endorsement by the Corporation of the reports. For these reasons, the Corporation will not provide analyst reports through any means to persons outside of the Corporation or generally to employees of the Corporation, including posting such reports on its website.
2. Notwithstanding the foregoing, the Corporation will distribute analyst reports to its directors and senior officers to monitor the communications of the Corporation understanding how the marketplace va corporate developments affect the anal
3. Analyst reports may also be provided to and professional advisors in the ordinar
4. The Corporation may post on its websit regardless of the recommendation, of a analysts who provide research coverag provided, this list will not include links t third party websites or publications.

Forward-Looking Informa

A consistent approach to disclosure is imp elect to disclose Forward-Looking informat documents, speeches, conference calls, or following guidelines will be observed:

1. All material Forward-Looking informatio via news release;
2. The information will be clearly identifiec
3. The Corporation will identify the materia preparation of the Forward- Looking inf
4. The information will be accompanied by specific terms, the risks and uncertainti results to differ materially from those pr
5. The information may be accompanied b such as a range of reasonably possible analysis to indicate the extent to which may affect the actual outcome;

6. The information will be accompanied by a statement that the information is stated as of the current date and subject to change after that date, and the Corporation disclaims any intention to update or revise this statement of Forward-Looking information, whether as a result of new information, future events or otherwise; and

Once disclosed, the Corporation's practice for updating Forward-Looking information will be to regularly assess whether previous statements of Forward-Looking information should be replaced by new financial outlooks and ensure that past disclosure of Forward-Looking information was accurately reflected in the current M D & A. If the Corporation has issued a forecast or projection in connection with an offering document covered by National Instrument 51-102, the Corporation will update that forecast or projection periodically as required by National Instrument 51-102.

Quiet Periods

1. The Corporation will observe quiet periods prior to earnings announcements in order to avoid circumstances that could give rise to selective disclosure or the appearance thereof.
2. Quiet periods will start when financial results are being considered or circulated internally following the end of a quarter and end with the issuance of a news release disclosing results for the quarter.
3. During a quiet period, the Spokespersons will not comment on, or confirm, the Corporation's earnings guidance, prospects or forward looking information relating to the financial results for the current fiscal quarter or year.
4. Spokespersons may participate in investment meetings or conferences during a quiet period, provided that material non-public information is not selectively disclosed at such investment meetings or conferences.

Disclosure Record

The CFO will maintain a five-year record of the Corporation including continuous discl releases, analysts' reports, transcripts or ta calls, debriefing notes, notes from meeting with analysts and investors, and newspape

Responsibility for Electro Communications

1. This Disclosure Policy also applies to el Accordingly, officers and personnel resp public disclosures are also responsible
2. The CFO and the Vice President Invest & Compliance are responsible for upda section of the Corporation's website an President, General Counsel and Corpor all Corporate information placed on the is accurate, complete, up-to-date and i securities laws.
3. Disclosure on the Corporation's website adequate disclosure of information that public information. Any disclosures of n website will be preceded by the issuanc
4. All continuous disclosure documents w Relations section of the Corporation's w including text and audiovisual material, was issued. Any material changes in inf

immediately, following issuance of a news release. The website will include a notice that advises the reader that the information was accurate at the time of posting, but may be superseded by subsequent disclosures. In addition, the web site may contain supplemental, non-material information, including:

a. Corporate fact sheets;
b. Investor relations presentations;
c. Management speeches; and
d. Other materials that may be distributed at meetings with investors.

5. Supplemental, non-material information will be posted on the web site as soon as it is practical after it is available. Supplemental, non-material information such as investor presentations are generally materials designed to summarize and supplement public information about the Corporation for the benefit of investors. These materials are generally time sensitive and any such material provided on the web site needs to be managed to ensure its currency and relevancy for investors.
6. The Vice President, Investor & Government Relations & Compliance will also be responsible for responses to electronic inquiries. Only public information or information that could otherwise be disclosed in accordance with this Disclosure Policy shall be used to respond to electronic inquiries. In accordance with this Disclosure Policy, employees (including designated spokespersons) are prohibited from participating in Internet chat rooms or newsgroup discussions on matters pertaining to the Corporation's activities or its securities.

Communication, Educatio Enforcement

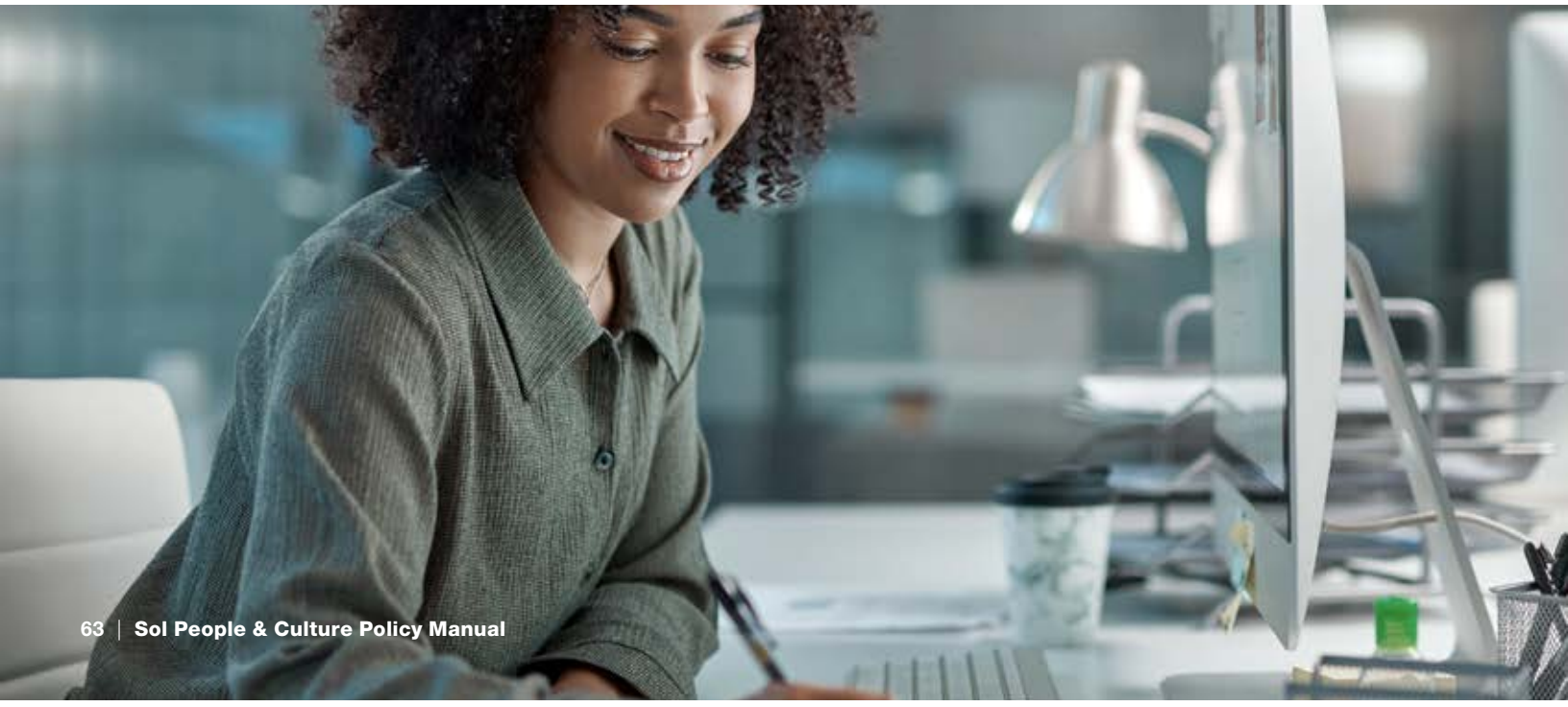
1. This Disclosure Policy extends to all em and its affiliates, its Board of Directors a spokespersons.
2. New directors, officers and employees work responsibilities may come into co information material to the Corporation this Disclosure Policy and educated ab
3. Changes to this Disclosure Policy will b employees. Any employee who violates may face disciplinary action up to and i employment with the Corporation for ca
4. The violation of this Disclosure Policy m securities laws, which could expose dir to personal liability.
5. If it appears that an employee may have the Corporation may refer the matter to authorities, which could lead to fines or

9 CONFIDENTIALITY

Purpose

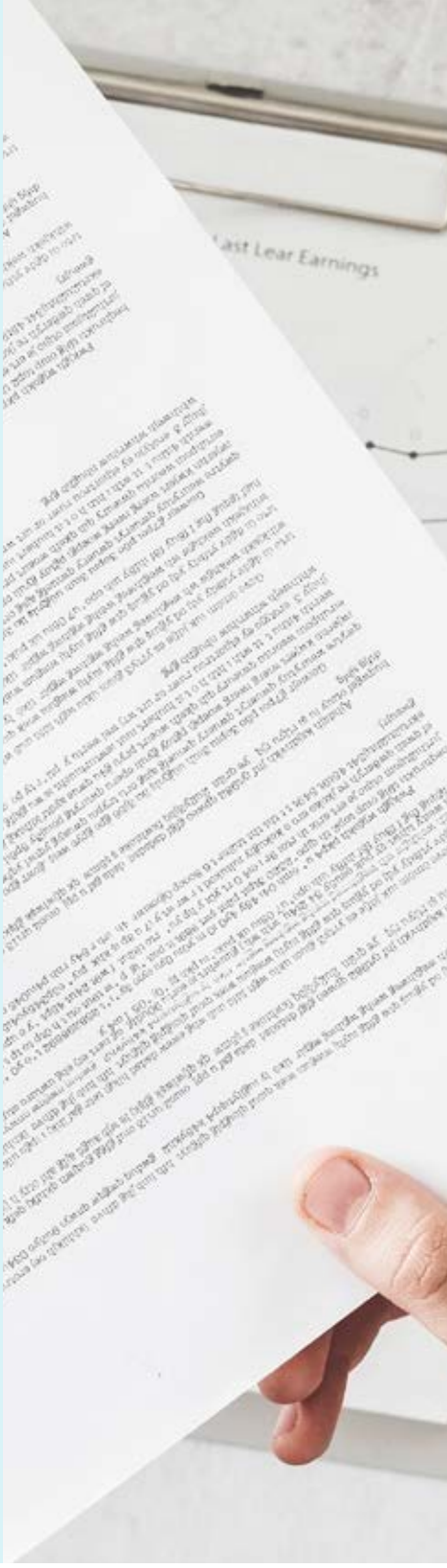
All of our employees/contractors are expected to share in preserving and enhancing Parkland image and reputation of integrity, credibility, and honesty. Our continued growth and success is a reflection of everything we do, and to this end, we expect all employees to maintain a level of personal conduct that will not reflect negatively on them or on the credentials of the company.

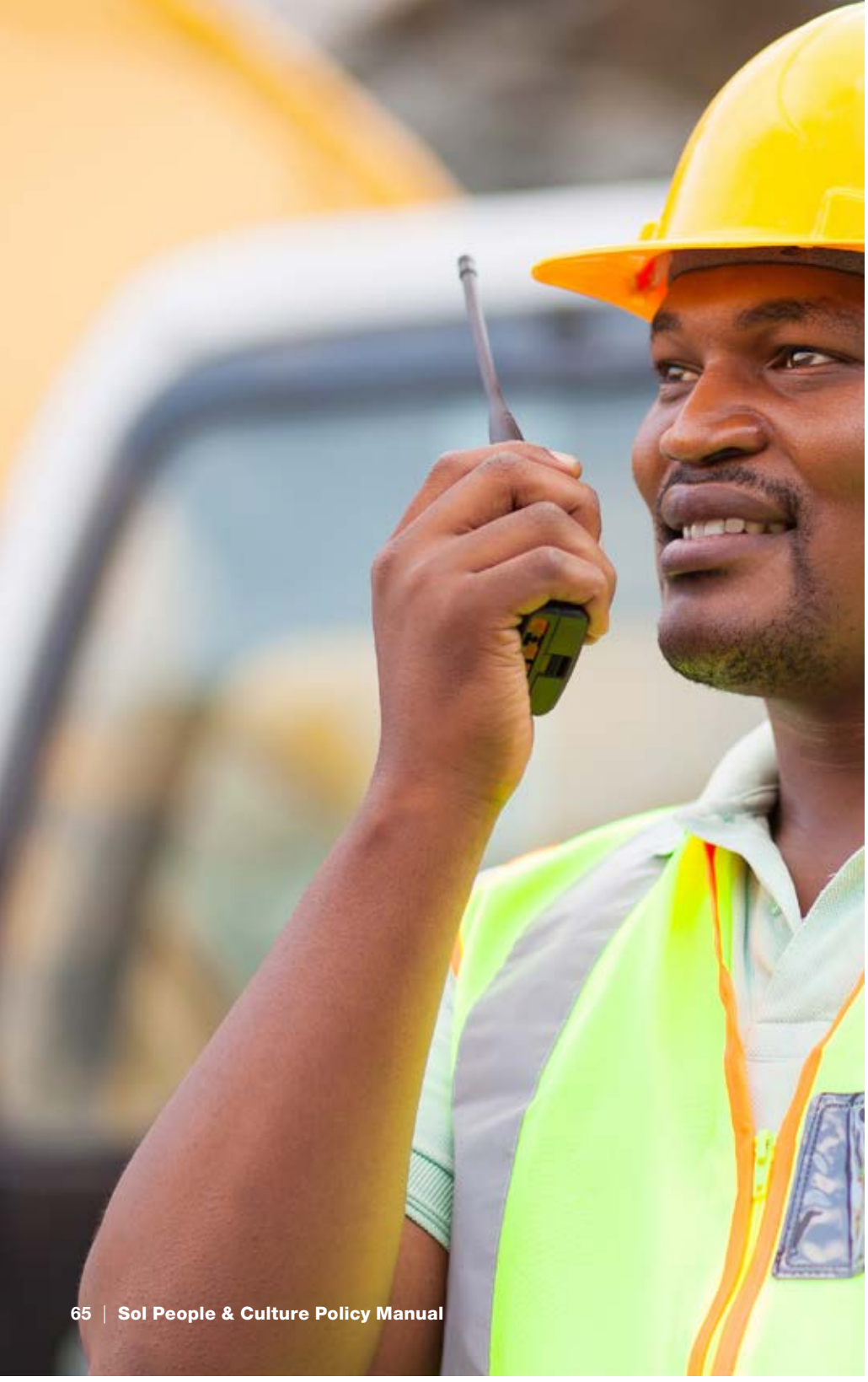
Parkland acknowledges that employees m
confidential information in the course of ca
Employees are required to use discretion a
ensure that access to confidential informat
employees and is not disclosed externally.



Application Process

1. “Confidential Information” means all information that Parkland provides or otherwise discloses to in the course of the services performed on behalf of Parkland, in whatever form communicated (whether documentary, electronic, or otherwise), and includes but is not limited to all customer/supplier lists, contracts, sales and marketing strategies, business strategies, employee personal information, reports, analyses, or other information that is considered confidential information not known to the public about Parkland or any of their affiliates or business partners.
2. The term “Confidential Information” does not include any information:
    a. That at the time of disclosure to or thereafter is generally available to and known by the public (other than as a result of a disclosure by in violation of this agreement);
    b. Disclosed to by Parkland on a non-confidential basis;
    c. That was known by prior to disclosure and is not subject to a confidentiality obligation; or
    d. That was independently developed by without reference to or use of the Confidential Information.
3. Confidentiality is important to Parkland, therefore we will ensure all personal information is kept in the strictest of confidence, accessed only by authorized employees, and is used only for employment and Company purposes.
4. Employees and contractors are required to sign a “Confidentiality Agreement” as a condition of employment.
5. Parkland reserves the right to prosecute to the fullest extent of the law should confidentiality be violated.





10 PERFO DISCUS

Purpose

When performance does not meet expecta
open and honest discussions with employe
plans to help improve performance. If perfo
progressive discipline should be thoroughly
performance discussions should be to set
success in their role.

Application Process

Normal performance shortfalls can most of
informal conversations or documented dur
More pressing performance shortfalls shou
and documented using the appropriate for
and Culture Representative of the performa

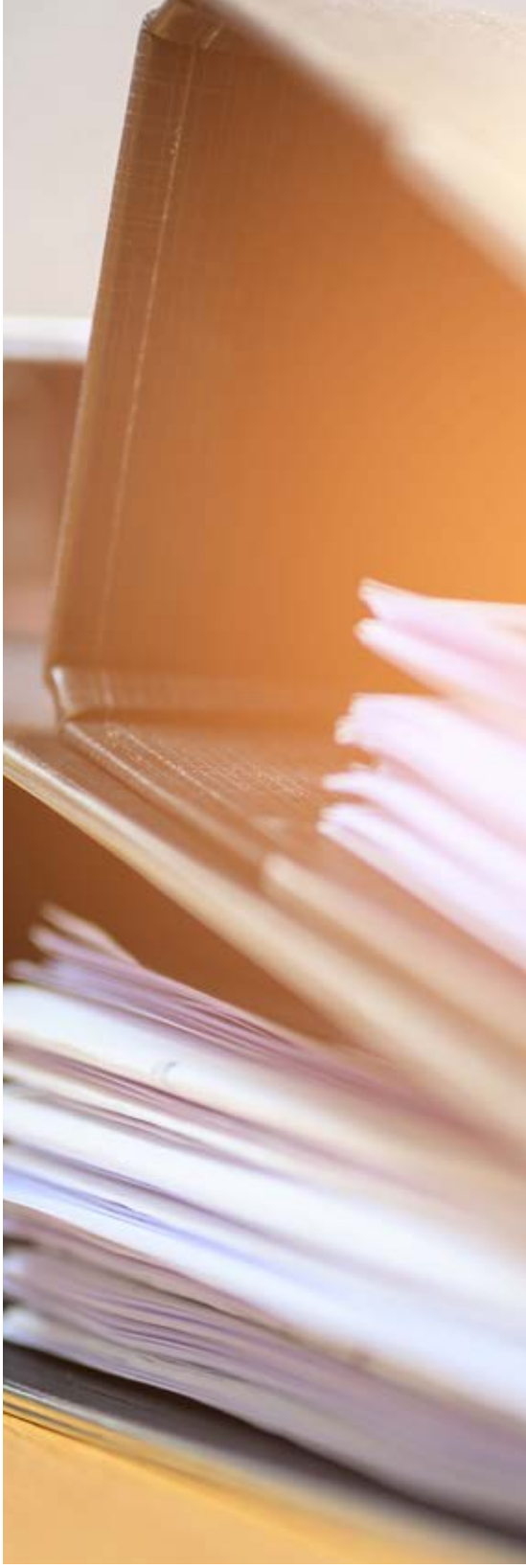
The forms can be used for the following dis
1. Coaching*
2. Verbal warning
3. Written warning
4. Suspension pending investigation
5. Suspension without pay

**All options except for coaching are consid*

When documenting performance issues, record as much pertinent information as possible so the objectives of the discussion, the situation that led to the need for a discussion, what is to be done going forward and by when is clearly understood. Signed and completed performance discussions forms are to be forwarded to People and Culture and placed in the employee's file.

Failure to improve performance may lead to further progressive disciplinary actions up to, and including, termination of employment. Depending upon the severity of the situation, Parkland reserves the right to proceed directly to termination of employment in situations such as, but not limited to:

1. Theft
2. Use of illegal drugs and alcohol
3. Abuse of company equipment
4. Falsification of records or reports
5. Loss of driver's license
6. Harassment or violence



11 PREVENTING WORKPLACE VIOLENCE

Purpose

Sol believes in the prevention of violence and promotes a violence-free workplace in which all people respect one another and work together to achieve common goals. Sol recognizes that violence is an occupational health and safety hazard and consequently, any act of violence committed by or against any member of our workplace or member of the public, is unacceptable conduct that will not be tolerated.

The purpose of the policy is to ensure that:

1. Individuals are aware of and understand violence are considered a serious offen will be imposed;
2. Those subjected to acts of workplace v to access any assistance they may requ complaint and seek Employee Assistan deemed necessary; and
3. Individuals are advised of available reco or become aware of, situations involvin



Scope

This Policy applies to anyone who is a "Company Member" which includes people who are employed by Sol such as directors, full-time/part-time/seasonal/temporary/student employees, volunteers, contractors, any person engaged in business with Sol, and visitors to Sol's workplace or premises.

This Policy applies on Sol's premises and other locations comprising the workplace and for a Sol Company Member during work hours and during any activities on or off company premises, which could reasonably be associated with the workplace (ex., social events, company meetings, etc.).

Parkland Responsibilities

1. Sol must inform Company Members who may be exposed to the risk of violence, of the nature and extent of the risk. The duty to inform Company Members includes a duty to provide information when a risk of violence is identified related to the risk of violence from other known persons who have a known history of violent behaviour and/or whom workers are likely to encounter in the course of their work.
2. Sol will ensure that workers are instructed in how to recognize workplace violence, the policy, procedures and workplace arrangements that effectively minimize or eliminate workplace violence, the appropriate response to workplace violence, including how to obtain assistance and procedures for reporting, investigating and documenting incidents of workplace violence.
3. Sol will endeavor to provide reasonable precautions in the circumstances to protect an employee if Sol becomes aware of domestic violence that would likely expose an employee to physical injury in the workplace.
4. Sol is committed to investigating report violence in an objective and timely man respond to those incidents, and providi
5. The possession of weapons including f strictly prohibited on company property (including leased or rented vehicles and

Description

Acts of violence can take the form of physi may occur as a single event and/or may inv incidents. Acts of violence destroy individu engender fear, and break down work unit c tolerated by Sol.

No Company Member or any other individu organization shall subject any other person or allow or create conditions that support v Company Member of Sol that subjects and customer, or business associate of the Com may be subject to disciplinary action appro and including dismissal for just cause witho notice of termination.

A Company Member with questions, conce workplace violence may contact People and assistance and/or advice. This information w in the case of an imminent physical threat in extent possible during any resulting investig

Eligibility

Anyone acting on behalf of, or with, SoI will be subject to following, and protected by, this policy.

Definitions

Workplace Violence
The threatened, attempted, or actual conduct of a person that causes or is likely to cause physical injury, whether work related or at a work site. A statement or behaviour by or made to a worker that is reasonable for a worker to interpret as a threat to exercise physical force against the worker, in a workplace that could cause physical injury.

Examples of workplace violence include, but are not limited to:
1. Threatening behavior such as shaking fists, destroying property or throwing objects;
2. Verbal or written threats that express an intent to inflict harm;
3. Physical attacks;
4. Bullying, inappropriate teasing, abusive and other aggressive behaviour; and
5. Any other act that would arouse fear in a reasonable person in the circumstances.

Risk Assessment for Wor and Harassment

As a part of the Workplace Violence Prever assessments are conducted to assess the that may arise from the nature of work, the of work activities, frequency of risk of work adverse consequences, observations and r Health and Safety representative or Joint H where one exists, and ensure measures are violence, as required.

The assessment(s) take into account the ci common in similar workplaces and the spe local level.

Action plans will be developed and implem that is appropriate for both physical and ve will be updated annually and as required, a through personal injury or verbal threats. E identified and provided for as necessary.

The risk assessment must include the cons
1. Previous experience in workplace
2. Occupational experience in similar worl
3. The location and circumstances in whic
4. Employees' findings of workplace viole violence

5. Investigation reports of workplace violence or the risk of workplace violence
6. Measures that are already in place to prevent and protect against workplace violence
7. Interactions that occur in the course of performing work

The risk assessments will be reviewed by the Health and Safety representative or Joint Health and Safety committee, where one exists.

Potential Risks
The following procedures advise and instruct Company Members about the potential risks of violence identified by the risk assessment:
1. Robbery prevention tactics
2. Robbery procedures: how to conduct yourself during/after a robbery
3. Dealing with irate customers
4. Working alone

For further information contact your local HSE Representative.

Emergency Notification

In case of an emergency, call 911 or your local emergency number immediately.





Investigation Process and Actions for Workplace Vio Harassment

Complaint Procedure

1. Prior to filing a formal report of the incid workplace violence (the Complainant) s to the behavior be known to the alleged directly or with the assistance of a third
2. A Complainant may ask for support fro communicate their objections about the and submit a formal complaint if they c
3. The Complainant should carefully recor including the date and time of the incid and names of people who may have wi document is the Complainant's persona
4. The Complainant may choose to file a f documents his or her concerns to Peop

Confidentiality

Strict confidentiality is required to properly to offer appropriate support to all parties in confidentiality, except as necessary to inve action related to the complaint, or as requi becomes aware of an incident of violence s of the incident to any third party without pr Complainant and/or People and Culture. D seriously undermines the privacy of all part further acts of violence or create a poisone not be tolerated. Those with questions or c should speak to People and Culture.

Non-Retaliation
All persons involved in the processing of a complaint will ensure that the Complainant is neither penalized nor subjected to any prejudicial treatment as a result of making the complaint. Disciplinary action will be taken against any person who takes any reprisal/retaliation against a person who reports workplace violence.

Investigation
1. Upon receipt of a formal complaint of the workplace, People and Culture will determine whether an investigation will be pursued, and will:
   a. Advise the Respondent in writing of the investigation and nature and specifics of the complaint in a timely manner;
   b. Advise the Complainant of the investigation; and
   c. Assign the investigation to an unbiased internal or external person to investigate.
2. The investigator will:
   a. Conduct the investigation in an unbiased manner where decisions are based on factual evidence and all parties are given the opportunity to present their views.
   b. Explore all allegations by interviewing the Complainant, the Respondent, and others who may have knowledge of the incident(s) or circumstances that led to the complaint, or are responsible for the workplace.
3. The investigator may make a finding of:
   a. Sufficient evidence to support a finding of violation of this policy,
   b. Insufficient evidence to support a finding of violation of this policy, or
   c. No violation of this policy.
4. The investigator must prepare a written report of the investigation's finding, and forward that report to the VP, People and Culture within thirty (30) working days from the respondent being advised of the complaint. People and Culture will prov and Safety representative or Joint Healt where one exists.
5. The VP, People and Culture will provide dismiss or act upon the report from the working days of receiving the report an Respondent in writing of the outcome.
6. The VP, People and Culture will provide to prevent a recurrence of the incident t affected, and the Health and Safety rep Safety committee, where one exists.

Corrective Action and Discipline
If People and Culture decides to act on the the following conditions should be conside corrective action:
1. The impact of the incident on the Comp
2. The nature and intent of the incident;
3. The degree of aggressiveness and phys
4. The period of time and frequency of the
5. The vulnerability of the Complainant.

The following corrective actions may be co particular incident and the factors in the pr
1. Apology;
2. Training;
3. Referral to an assistance program;
4. Reassignment or relocation;
5. Report to a professional body;
6. Suspension;
7. Discharge; and / or
8. Legal action.

Record Keeping
Signed records of training provided to employees will be kept for two years after the date when an employee ceases to perform an activity that has a risk of workplace violence. The documents corresponding to the investigation will be kept on file in a secured location, separate from the Complainant and Respondent's personal files, for two years from the date of the incident to be readily available for inspection by those directly affected by the incident, or an Occupational Health and Safety Officer. The investigation report should be kept in a secured location for longer than two years when it is reasonable to do so in the circumstances.

Examples of reasonable circumstances include waiting for the expiration of a limitation period, for the VP, People and Culture, HSE to evaluate the Workplace Violence Policy, and monitoring persons of ongoing concern.

Records from the annual policy review will be kept for three years and will be readily available for examination by an Occupational Health and Safety Officer.

False Accusations
A person who submits a complaint in good faith, even where the complaint cannot be proven, has not violated the policy. If an investigation results in a finding that the Complainant falsely accused the Respondent of workplace violence knowingly or in a malicious manner, the Complainant will be subject to appropriate sanctions, including the possibility of suspension and/or termination. Such action is considered a violation of the policy, and the investigation results and any sanctions will be recorded in the employee's personnel records relating to the Complainant.

Complaint Resolution Alternatives
Nowhere in this policy prevents an individu
remedies to an incident of workplace violer
action, or a complaint to the pertinent Hum

An individual affected by workplace violenc
or her concern through alternative forums s
forms of formal dispute resolution.

Owners

1. People and Culture and Health and Saf
   a. Ensure this policy is communicated
      Company Members;
   b. Ensure support is provided to any c
   c. Assist Managers in investigating co
      appropriate resolutions and implem
      discipline; and
   d. Maintain confidentiality.
2. Supervisors/Managers are responsible
   a. Act respectfully towards other indiv
      participating in any work-related ac
   b. Develop workplace arrangements t
      workplace violence;
   c. Promote a non-violent workplace;
   d. Ensure that this policy is explained
      you supervise or manage;
   e. Identify training needs for Company
   f. Ensure that Company Members un
      regarding concerns about the polic
      incident;

g. Ensure your own immediate physical safety if an incident of workplace violence occurs;
h. If criminal behavior occurs, report it to the appropriate law enforcement agency when safe to do so;
i. Ensure the security and safety of all parties involved during an investigation of an incident of workplace violence; and
j. Offer critical incident debriefing and/or other support, including authorization for leave from work to consult with a physician of their choice for treatment or referral, to Company Members directly affected by workplace violence. Parkland reserves the right to have a second opinion provided by Company medical resources.

3. All Company Members are responsible to:
   a. Act respectfully towards other individuals while at work and participating in any work-related activity;
   b. Ensure your own immediate physical safety in the event of workplace violence, then to report the incident to the police or a supervisor or manager as the situation warrants; and
   c. Co-operate with any efforts to investigate and resolve matters arising under this policy.

Keys to Success

1. All Company Members are responsible to help promote and maintain a safe environment.
2. People and Culture, Health and Safety, and Managers to ensure measures are in place to prevent violence from occurring, however if violence does arise, to take immediate and confidential action to remedy the situation.
3. This policy will be reviewed on an annu
   it conforms with any changes to all app
   Occupational Health and Safety Acts, C
   that it continues to address the needs o
   workplace violence.
4. The evaluation should therefore include
   process evaluation, and outcome valua
5. Benchmark data should be compiled
   the policy.
6. Training materials will be reviewed ar
   three years.

Additional Resources

In addition to this Policy, the following reso

1. Violence Risk Assessment Questionnai
   questionnaire is an effective tool for the
   workplace violence program.
2. Violence Incident Report Form – For the
   complaint.
3. Tips for Preventing and Managing Incid
   Harassment – Advice on dealing with a
   non-verbal behavior and communicatio
   attack, working off-site and terminating
   interaction.

The above documents can be found on the
local People and Culture Partner

12 PREVENTING WORKPLACE DISCRIMINATION AND HARASS

Where this guideline conflicts with any local laws, rules, established p orders the local laws, rules, established protocols or orders shall take

Purpose

Parkland and Sol are dedicated to providing a healthy, safe, harassment and violence-free and inclusive workplace for everyone regardless of gender identity and expression, sexual orientation, disabilities, family status, physical appearance, ethnicity, nati other protected category. Sol does not tole any form, and has a zero tolerance approac



Scope

Who Does This Policy Apply To?
In short, everyone. This includes:

1. all employees of Parkland and its affiliates, including, permanent full-time, hourly, fixed term contract, permanent part-time, and third party service providers;
2. officers and directors of Parkland/Sol; and
3. consultants and contractors, when conducting activities on behalf of Parkland/Sol

We expect all employees to understand and abide by this Policy. Failure to do so can result in disciplinary action, including termination of employment with cause. All employees will be required to complete the Preventing Workplace Discrimination and Harassment online when offered.

Where Does This Policy Apply?
Everywhere. This includes:

1. on Sol's premises;
2. any location in which an employee is doing work on behalf of Parkland/Sol, or in the course of his or her employment with Sol; and
3. anywhere else that could reasonably be associated with Parkland and Sol, such as social events, company meetings, electronic communications, or social media posts about work or involving other staff members.

Description

What does this Policy cover?
This Policy covers harassment, discriminat
bullying including cyber bullying. We have
greater detail below. However, this Policy a
conduct that can reasonably be described
bullying or intimidating.

Application Process

Harassment & Bullying
Harassment & bullying includes, but is not li
or conduct against another person that is kn
be known as unwelcome, and includes com
gender identity and expression, sexual orien
appearance, family status, ethnicity, nationa
other protected category. This includes, with
jokes, unwelcome comments, invitations or
or condescending remarks, threats; showing
intimidation; stalking; harassing photograph
intimidation; gestures; staring or leering; any
physical contact; unwelcome sexual attentio
unwelcome whistling or similar conduct.

Discrimination
Discrimination is the unequal treatment or exclusion of a person or group of persons based on gender identity and expression, sexual orientation, disabilities, family status, physical appearance, ethnicity, nationality, race, age, religion, or other protected category. Discrimination includes, but is not limited to, the refusal to employ or continue to employ any person based on any of the above factors, or any actions with respect to any term or condition of employment, including the refusal to promote or provide advancement opportunities to, any person based on the factors listed above.

Sexual Harassment
Sexual harassment includes, but is not limited to, any conduct, comment, advance or physical contact of a sexual nature that is known or ought to be reasonably known to be unwelcome by the recipient. Sexual harassment may include, but is not limited to unwelcome sexual advances (verbal, written or physical); requests for sexual favours; sexual or sexist jokes; homophobic, sexist or other slurs; sexually suggestive or degrading pictures; unwelcome remarks, jokes, taunts or suggestions about a person's body, physical appearance or attire; inquiries about an individual's sex life; inappropriate emails, text messages or social media posts; unnecessary physical contact such as patting, touching, pinching or hitting; or displays of degrading, offensive or derogatory material.

Cyberbullying
Cyberbullying is a form of harassment in which electronic communications (including social media, discussion boards and the internet generally) are used to bully or harass a person, typically by sending messages of an intimidating or threatening nature. Cyberbullying includes, but is not limited to, posting rumors or gossip about a person online (whether the person is identified by r
stalking; harassment, impersonation, flamir
be embarrassing or creating or altering ima
sending texts or other electronic communic
embarrass another person.

Owners

Do the right thing. Be good to each othe
We want everyone's experience at Sol to b
gender identity and expression, sexual orie
disabilities, physical appearance, ethnicity,
or other protected category. Treat everyone
has the right to come to work without fear
discrimination or condescension. Jokes sh
think about what you are saying and how it
about you.

Employees who are asked to stop any hara
immediately.

If you see or hear something, speak up. Har
employees are responsible for ensuring that
harassment or violence against another staf
public is not tolerated and is reported. If an
or uncomfortable behavior, Sol may take an
including termination of employment with ca
or feel uncomfortable, notice that someone
any other concerns, please report the incide

If you are a manager, you are responsible for providing a work environment that is free from discrimination and harassment. This means you must actively promote a positive, harassment-free work environment. It also means that if a problem or inappropriate action comes to your attention, you are responsible for intervening immediately.

How should you handle harassment or discrimination?
If possible, you should politely engage when you or others are disrespected. It may be hard to believe, but the person may not know that the behaviour is unwanted or offensive. If you are able, tell the person(s) involved that their conduct is unwanted and unwelcome and that the behaviour must stop. You can do this verbally or in writing. You should always keep a written record of all incidents, including the date, time, place, actions and names of witnesses.

If the behaviour continues, or if you don't feel comfortable engaging as suggested above, report it to your manager, People and Culture, or another manager you feel comfortable talking to. If you are a manager and someone has reported discrimination or harassment to you, you must notify People and Culture or, alternatively, a member of the Legal Team.

Should you report discrimination, harassment or other conduct covered by this Policy, Sol will investigate. The investigation will be conducted by an impartial person, who will inform the person against whom the complaint has been made of the complaint and provide that person with an opportunity to respond. The investigato potential witnesses, as appropriate. Althou conducted on a confidential basis, certain as necessary. Investigations will be docum

You and the person against whom the com advised of the results of the investigation. raised seriously, we will use our discretion to investigate reported incidents, and may action. However, if Sol determines that dis occurred, we will take immediate and appr ensure that the behaviour does not recur. S disciplinary action against the perpetrator, of employment with cause.

If you have been harassed or discriminated you to seek additional counseling and supp of our Employee Assistance Program. All i anonymous and are not shared with any e Parkland.

If we determine that an employee has inter complaint respecting conduct covered by t appropriate disciplinary action up to and in employment with cause.

Keys to Success

Conclusion

We all have a role to play in making Sol a healthy, safe and harassment-free workplace. Sometimes, doing the right thing is difficult, especially if it means that another employee could face disciplinary action. However, doing the right thing means that we all need to do our part to ensure that all employees are treated fairly and with courtesy and respect. If you aren't sure about something, don't be afraid to ask questions of your manager or People and Culture.

Do the right thing. Be good to each other. If you see something that you think isn't right – speak up!



13 INVESTIGATION PROTOCOL

Where this guideline conflicts with any local laws, rules, established protocols or orders the local laws, rules, established protocols or orders shall take precedence.

Purpose

The purpose of this Investigation Protocol is to provide a consistent framework within which Parkland Corporation (Parkland) and its subsidiaries conduct investigations.

This Investigation Protocol confirms the commitment of Parkland to integrity and ethical behavior by creating and supporting an environment where employees can act appropriately, without fear of retaliation.

This Protocol is intended to support and be read in conjunction with Parkland's Code of Business Conduct & Ethics Policy, Whistleblower Policy and Discrimination and Harassment Policy.





Application and applicabi

This Investigation Protocol applies to all Pa
Protocol, the term “employee” means emp
contractors, subcontractors and consultan
indirect subsidiaries of Parkland.

Objective

The purpose of this Protocol is to:

a. Establish a consistent and standardized
based on information received through
but not limited to the Whistleblower Lin
b. Help safeguard the integrity of Parkland
its business deals and to support comp
guidelines and legislation; and
c. Clarify roles and responsibilities for inve
communication and reporting requirem
fraud or other allegations of wrongdoing
attention.

Investigation Protocol

Step 1: Receipt of allegation by Management
All concerns received through the Whistleblower Line, or through any other avenue, are first directed to the VP, Risk Management, who will engage the SVP, General Counsel & Corporate Secretary, and / or SVP, People & Culture, as appropriate, and their respective delegates as required (together "Primary Recipients"). Upon receipt of a concern or allegation, the Primary Recipients will jointly evaluate the severity of the concern to determine whether an internal or external investigation is required.

Step 2 – Initial Assessment
An initial assessment of the allegation will be completed by a small team, led by Risk & Controls, including, where appropriate, individuals from: People & Culture, Legal, or other relevant stakeholder, dependent on the type of allegation. If the allegation is found to immediately have no basis the case will be closed, with approval received by VP, Risk Management. Estimated time to complete the initial assessment is five working days.

Step 3 – Formation of Investigation Plan & Approval
The Investigation Team will be formed, based on direction of VP, Risk Management. They will develop an Investigation Plan (Control Document), document resource and people requirement, and provide an estimate when the investigation will be completed. Depending on the severity or confidentiality of the allegation, a third party may be engaged to conduct or support the investigation.

The investigation plan, including potential use of a third party, shall be approved by the VP, Risk Management following consultation, as required with the SVP, General Counsel & Corporate Secretary and / or SVP, People & Culture.

Step 4 – Investigation Conducted
The Investigation Team will conduct the inv
approved Investigation Plan and conclude
work. The deliverable will, where appropria
Investigation Report. This report will be pre
stakeholders, as identified in the Investigat

Step 5 – Conclusion & Management
Action Based on the Investigation Report, a
Management Action Report (if applicable),
accepted and approved by the VP, Risk Ma
with the SVP, General Counsel & Corporate
People & Culture and relevant individuals a
confidential nature of investigations and Pa
anonymity of the Whistleblower, the VP, Ris
who, if any, will be involved in the Investiga
actions, recommendations and remediation
separately from the Investigation Conclusio
Management Action Reports will be assign
with an agreed upon remediation timeline.
action plans, recommendations and remed
up procedures to ensure adoption and imp
and designed and operating effectively. Ma
monitored by Risk & Controls and commun
Report distributed to the VP, Risk Manager
Corporate Secretary, and SVP, People & Cu

Reporting Requirements

The key control documents for all investigations and documentation owners are as follows:

REPORT	DOCUMENTATION OWNER
Investigation Plan	Manager, Risk & Controls
Investigation Report	Manager, Risk & Controls
Conclusion Report & if applicable, Management Action Log	Manager, Risk & Controls

Management Communication and Remediation

1. **To Management**
   The VP, Risk Management will report the results of significant investigations to Management, as appropriate.
2. **To Audit Committee**
   On a quarterly basis, the VP, Risk Management will report, or more frequently as required, to the Audit Committee on the results of significant investigations.

Review

This Protocol will be reviewed at a minimur
any proposed amendments submitted to th
approval.

14 SUBSTANCE ABUSE POLICY

Where this guideline conflicts with any local laws, rules, established p orders the local laws, rules, established protocols or orders shall take

Purpose

Parkland and Sol are committed to the safety and productivity of all operations on behalf of its employees, customers and the communities in which it operates. Parkland recognizes that the use of drugs and the misuse of alcohol and medications can impede an employee's ability to properly and safely do his or her job and ca impact on the health and safety of employe is to provide a program that emphasizes Pa to the health and safety of Parkland's empl the public and the environment.



Scope

1. This Policy applies to all employees while engaged in Company business, working on Company premises, or on-call. Violation of the policy may be grounds for disciplinary action up to and including dismissal for just cause, without notice or pay in lieu thereof. Employees who suffer from an illness or disability will be accommodated in accordance with Human Rights requirements. All employees are required to read, sign and comply with all parts of this Policy as a condition of employment. Online training is in Cority is required for completion at time of hire.
2. As well, this policy may apply in whole or in part to all Parkland contractors and consultants, where such contractors and consultants do not have their own substance abuse polices.
3. Commercial drivers travelling in the United States are subject to applicable United States laws. Any Parkland employees travelling in the United States will remain subject to Parkland's Substance Abuse Policy.

Definitions

Company Premises
This includes, but is not necessarily restricted to, all land, property, structures, vehicles, and equipment owned, leased, operated, or otherwise directly controlled by Parkland.

Employees
Means all individuals employed by Parkland or any of its subsidiaries.

Fit for Duty
Means that an employee is in a physical, m
that is rested, capable, alert, and free from
from the presence in the body of illness, al
whether legal or illegal.

Misuse
The intentional taking of any medication or
that may result in impaired judgment or per

Safety Sensitive Employee
Means any employee working in a Safety S

Safety Sensitive Position
Any position that requires an employee, tha
her duties to Parkland to operate equipmer
or forklift, or otherwise perform duties that
to him or her or other employees or to the
assets or to assets of others in the event o
may be evaluated on a case by case basis
but are not limited to positions such as:

- Commercial Drivers
- Fork Lift Operators
- Terminal and Process Operators
- Gas Fitters
- Rail Operators
- Emergency Response Personnel

Please contact HSE for more information o
positions.

Test, Tested, or Testing
Means that an employee will be tested by a qualified drug and alcohol test administrator selected or approved by Parkland for the presence in the employee's body of alcohol or drugs that may impair his or her ability to work safely or effectively. The employee may also be tested for impairment and the degree or impairment. The specific substances tested for, the location of testing, and the testing methods used will be as recommend by the drug and alcohol test administrator selected or approved by Parkland, and will be changed from time to time depending on circumstances and as new methodology is adapted and new impairing substances are discovered.

Assess, Assessed or Assessment
If an employee tests positive for the presence of drugs or alcohol in his or her system, they will be required to either undergo an examination process by qualified medical professionals to determine if the employee is addicted to drugs or alcohol, or they will be required to provide acceptable medical certification from a qualified medical professional that indicates whether they are addicted to drugs or alcohol.

Alcohol, Cannabis and Drug-related Conduct

1. The possession of illegal drugs is unlawful, and, unless there are valid mitigating circumstances such as a medically-certified addiction, any employee found to be in the possession of illegal drugs on Company premises, in any Company vehicle or equipment, or at any Company event will be dismissed from his or her employment for just cause, without notice or pay in lieu thereof.
2. The consumption of alcohol, cannabis (illegal drugs or the misuse of prescripti strictly prohibited during the business c at Company facilities or in Company ve may be transported in non-commercial i.e. Parkland owned, leased or rented v employees for personal use, provided s and the Parkland employee transportin in breach of the provisions of this policy
3. Any Safety Sensitive employee who tak prescription, medication, or other physi (including medical cannabis) whether o medical practitioner that may affect his in a safe and productive manner must r Culture Representative. Parkland may t provide acceptable certification from a that indicates that it is safe for the Safe perform his or her duties for Parkland.
4. All employees are expected to perform their job descriptions. Declines in work abuse may be addressed in the same m deterioration for other reasons.
5. On or off duty employees who are arres offenses may be considered in violation what action to take, management will ta nature of the charges, the employee's p work record and other related factors a

Employees:

1. Are expected to be well rested and fit for duty when reporting to work;
2. Are expected not to be under the influence of drugs or alcohol when at work or when they may be called in to work;
3. If under the influence of alcohol or drugs, are to advise their immediate supervisor or other designated person when contacted or upon reporting to work;
4. If perceived to be under the influence of alcohol or drugs, will be immediately removed from their duties and subject to testing; and
5. If reporting to work and are not fit for duty, their unavailability will be noted and may result in disciplinary action or testing.

Safety Sensitive employees who are scheduled to be on-call and Safety Sensitive employees reporting to work must:

1. Advise their immediate supervisor or other designated person when contacted, if they are not fit for duty for any reason including possible impairment due to drug or alcohol use; and
2. Be tested before beginning any work assignment if they:
   a. Report that they are under the influence of drugs or alcohol; or
   b. Are perceived by their supervisor or any other employee to be under the influence of alcohol or drugs.

Self-Reporting

An employee may at any time self-report that they believe that they are addicted to drugs or alcohol. Such report should be made to the designated People and Culture Representative. An employee making such a report will not be subject to discipline for making the report. An employee making such a report may be Tested and will be subject to assessment. Such an employee will be trea
employee who tests positive for drugs or a

Employee Drug and Alcol

Pre-Employment Testing

All applicants for safety sensitive positions
sensitive positons are required to undergo
part of their routine pre-placement procedu
is conditional on the applicant being tested
being received by Parkland. Depending on
applicant will either be hired, rejected, or su

Any existing Company employee who is tra
sensitive position will be subject to pre-em
commencement of his or her new position.

Pre-Access Testing

When a Parkland customer requires pre-ac
Safety Sensitive employees will be subject
access to the customer's site.

Random Testing

All Safety Sensitive employees will be subj
follows:

1. **Random Alcohol Testing** - Alcohol tes
annual rate of 25% of all Safety Sensitiv
only be tested for alcohol while they are
functions, immediately prior to performi
performing Safety Sensitive functions.

2. **Random Drug Testing** - Drug testing will be conducted at an annual rate of 50% of Safety Sensitive employees. Safety Sensitive employee names will be selected by a computer randomizer program. Each Safety Sensitive employee will have an equal chance of being tested each time selections are made.

Reasonable Suspicion Testing

1. Where a supervisor or other employee has cause to believe or a reason to suspect an employee is under the influence of drugs or alcohol, Parkland will require the employee to forthwith submit to testing. Any employee undergoing a reasonable suspicion test will be placed on administrative leave with pay pending the test results (and re-test results if required).
2. All employees have a positive obligation to immediately report any other employee who is reasonably suspected to be working while under the influence of drugs or alcohol. Any employee making such a report in good faith will not be subject to discipline or retaliation.

Post-Accident Testing

All employees will be subject to post-accident testing if they are involved in:

1. A workplace accident resulting in a serious injury or a fatality, substantial harm to the environment, or substantial harm to Company or other equipment or property;
2. A "near miss", which is an incident in which a workplace accident nearly occurred which could have resulted in a serious injury or a fatality, substantial harm to the environment, or substantial harm to Company or other equipment or property;
3. Any accident that involves a moving traffic violation, the vehicle is disabled (must be towed) or there is any physical injury involved;
4. Any serious incident or potentially serious incident;
5. Any motor vehicle accident involving more than $2,000 damage to any vehicle, equipment or property, or where there are reasonable grounds or a reasonable suspicion of in
6. Any circumstance or conditions dictate
7. Other accidents that may be subject to discretion of Parkland.

As soon as possible following an accident employee will make every attempt to conta a Company official. The employee must rer or Parkland may consider the employee to testing. An employee involved in an accide testing and must refrain from consuming al drugs for eight (8) hours following the acci

Results of a Positive Test

1. Any employee who tests positive for dr assessed.
2. If, as a result of the assessment, the emp suffering from an addiction or other illnes the employee's addiction or other illness legislation. Such employee may still be s on the employee's conduct in the circum
3. If, as a result of the assessment, the em be suffering from an addiction or other subject to discipline up to and including without notice or pay in lieu thereof.

Return to Duty Follow-up Testing

1. Employees returning to duty after a pos they were found to have been suffering illness, must undergo a return-to-duty t returned to work until the results of the that the employee has no drugs or alco

2. Employees who are returning to duty after a positive test, whether or not they were found to have been suffering from an addiction or other illness, must undergo a follow-up testing process whereby the employee will be tested six (6) times in the twelve (12) month period following his or her return to work, or as otherwise recommended by a qualified medical professional.

Refusal To Test
An employee's refusal to submit to testing may result in disciplinary action up to and including dismissal of the employee for just cause.

Failure to Provide a Sample
Individuals who cannot provide a urine sample initially may consume up to 40 ounces of appropriate fluids over a three (3) hour period. After that time has elapsed, efforts to collect the sample will cease and a "shy bladder" situation will be declared. Individuals unable to provide either an adequate urine sample or breath sample will be referred to a physician for evaluation. If the evaluation fails to identify an acceptable medical explanation for the inability to provide a specimen, the failure to provide a sample will be considered as a "refusal to test".

Confidentiality of Test Results

1. Parkland will exercise reasonable care and precautions to protect the confidentiality of employee test results. Parkland will conduct any investigation, search or test in a manner which respects the dignity and privacy of the individual.
2. All test results will remain confidential. All test results will be maintained off-site in a confidential and secure location with controlled access.

Prescription Drugs and ot substances

1. All employees who are required to take physician directed substances (includin impair their work performance must rep and/or People and Culture Representat be required to provide acceptable medi that they are capable of safely and effe employment duties while taking the pre
2. An employee who misuses prescribed and assessment.

Treatment of Addicted Em

1. As indicated, an employee who is found or alcohol will be accommodated in acc legislative requirements.
2. An employee who is found to be addict be placed on an unpaid leave of absen leave is unpaid, if the employee is eligib employer-sponsored benefits and insur may be able to apply for disability bene provider.
3. An employee is required to address his on his or her leave from work and will n they can provide acceptable medical ce that the employee has his or her illness able to resume his or her employment d

If employer accommodation is required for an employee to return to work, the medical certification provided by the employee must state that accommodation is required and the nature of that accommodation.

4. Upon receipt of the acceptable medical certification, Parkland will make reasonable efforts to return the employee to work, taking into consideration occupational health and safety and human rights law. Such a return will be subject to the other provisions of this policy, including the follow-up testing provisions. Prior to returning to work, the employee and Parkland must also execute an accommodation agreement that will set out the rights and obligations of the employee and Parkland following the employee's return to work.

Cost of the Program

1. Parkland will pay for all costs associated with testing except for return to duty testing, follow-up testing and re-tests. Parkland will not pay for medical certification costs incurred by an employee to obtain any medical certifications unless Parkland specifically directs the employee to obtain the medical certification, or unless Parkland directly retains a medical professional to provide Parkland with an independent report or assessment in respect of an employee.

Employee Assistance Pro

1. As part of Parkland's overall concern fo of all employees, Parkland will provide Substance Awareness Training program information on the effects of alcohol an individual's health, work and personal li
2. Parkland maintains an Employee Assist help and information to Parkland emplo substance abuse and other personal or families.

Employee Responsibilitie

1. All employees are required to read, sign of this Policy. Understanding, accepting "Substance Abuse Policy" is a conditio Parkland.
2. Contact local People and Culture Repre about this controlled substances use a

15 FIT FOR DUTY BEST PRACTICES



Purpose

Parkland & Sol are committed to ensuring a safe working environment that protects our employees, customers, and the environment. We will comply with all applicable federal, provincial and local health, safety and environmental requirements in communities in which we operate and will maintain a compressive Health, Safety and Environment (HSE) Management System to safeguard visitors, contractors, the general public and our property.

Parkland employees and contractors, and anyone acting on behalf of Parkland, are expected to report for work fit for duty, which means able to perform their job duties in a safe, appropriate and an effective manner free from the adverse effects of physical, mental or emotional problems.

For detailed HSE policies and information, refer to the HSE Manual.

Scope

This program applies to all Parkland/Sol employees, projects and operations.

Requirements

It is the goal of Parkland to provide a safe workplace for all workers. Parkland is committed to:

1. Reducing injuries and incidents in our workplaces and at customer sites.
2. Actively involving our employees in enhancing our performance.
3. Tracking and measuring our performance.
4. Training our employees to ensure they have the knowledge and skills necessary to perform their work safely.

To accomplish this goal we have adopted the following fitness for duty policy requirements.

Competency

1. Employees are competent/qualified to perform their job.
2. Parkland must ensure that workers have the necessary education, experience and training to perform their job tasks safely.

Physically Capable

1. Employees must be physically capable to perform their job and tasks.
2. A Physical Demands Analysis (PDA) should be prepared for each job family to ensure workers are placed accordingly.
3. PDAs will be arranged through the Health, Safety and Environment (HSE) department.
4. All employees, including returning seas
   Sensitive positions will be subject to a p
   back assessment as a condition of emp

Medication Reporting Requirements

1. Employees must notify their supervisor
   prescriptions that may impair their abilit
2. Over-the-counter medications, such as
   medications, could also impair one's ab
   must also be reported to their supervis

Non-Work Injury Reporting Requirement

1. Employees must notify their supervisor
   themselves outside of work when there
   regular work duties may aggravate the
2. Supervisors must enter all reported non
3. Modified duties may then be implemen
   recovering.

Post-Work Incident Investigations

1. Employees involved in serious workpla
   but not limited to, motor vehicle accide
   or environment damage, or witness to a
   Administrative Duties for a minimum of
   available for the investigation and fit for

Employee Activity and Behavior

1. Parkland is responsible for monitoring v
   and removing workers from the job site
2. Employee's activities and behaviors wil
   employee(s) should be removed from th

3. Employees are prohibited from entering the workplace while under the influence of drugs or alcohol. Parkland must ensure that no person enters or remains at the job site while under the influence of drugs and/or alcohol.

Employee Assistance

1. Parkland provides assistance to employees who are unable to safely perform their job duties.
2. If an employee is determined to be unfit for duty, Parkland should have a process in place to provide reasonable assistance to the employee. This may include, but is not limited to, transferring the employee to another role, providing a leave of absence, Employee Assistance Programs, etc.
3. Parkland will review each matter on a case by case basis.
4. Disciplinary action may occur for an employee reporting to work in a condition which could endanger their safety or the safety of any other person(s).

Training

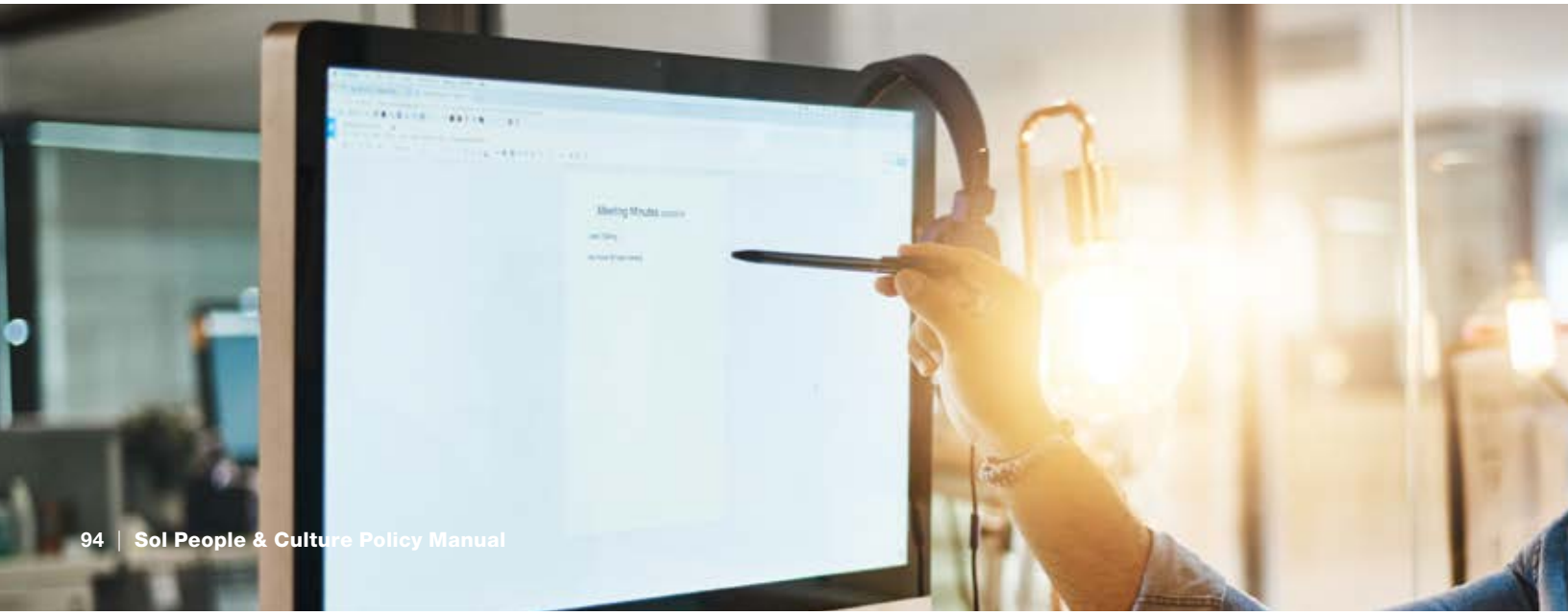
1. The Fit for Duty policies and procedures
   communicated to employees.
2. Parkland must ensure that employees a
   policies and procedures.
3. Safe work practices and procedures mu
4. Safe work procedures must be in place
5. Employees must follow Parkland and P
   requirements. Examples may include, h
   space, lockout tagout, process safety m
   safety, operator safety and other standa
   rules or procedures. Employees are res
   awareness of health and safety conditio
   required procedures and actively contri
   our HSE systems and work practices.

16 INFORMATION TECHNOLOGY ACCEPTABLE USE

Purpose

The purpose of the Information Technology Acceptable Use Policy (the "Policy") is to:

- set out guidelines for the acceptable use of IT Resources (as defined below) of Parkland (collectively with its subsidiaries and affiliates from time to time, the "Corporation");
- impose a duty to use IT Resources resp ethically and lawfully;
- maintain the integrity and security of th and
- comply with applicable legislation.



Scope

This Policy will set out the guidelines for the use of IT Resources by all employees, officers, directors, contractors and consultants employed by the Corporation (each an "Employee") as well as suppliers, customers or other third party personnel (collectively, "Third Parties") who access or use Corporation owned IT Resources.

This Policy applies to all users of IT Resources used in connection with the business of the Corporation, regardless of whether such services are supplied or funded by the Corporation or personal-owned devices used in the course of business of the Corporation.

Definitions

Cloud Storage means data stored on remote servers accessed from the internet or "cloud". It is maintained, operated and managed by a cloud storage service provider such as Drop Box, Box, Microsoft One Drive, iCloud, etc.

Corporation Intellectual Property ("IP") or sensitive information means Corporation's information or assets that if disclosed without authorization, could reasonably be expected to cause serious enterprise injury, loss of confidence in corporate strategy or programs, and/ or damage to partnerships, relationships and reputation. Intellectual Property includes but is not limited to credit card information, employee personally identifiable information, employee grade and salary information, third party business information, IT system or network infrastructure diagrams, business plans, accounting/financial information and legal information including contractual information.

IT Resource means any Corporation-owne (BYOD) or controlled asset used to generat or access Corporation information, which i to IT infrastructure, computer facilities, sys information systems, networks, shared driv devices, internet, email, databases, and ap

Mobile Computing Device means portabl but not limited to notebook computers, lap "smart" phones and other similar devices.

Mobile Storage Device means portable d including but not limited to analog or digita hard drives, memory cards, flash and other storage devices (e.g. CDs, DVDs, and Blu- other similar devices.

Statement

IT Resources of the Corporation, including electronic forms of communication (e.g. em the Corporation's business purposes. Emp must comply with the Code of Conduct an procedures of the Corporation, including, b to User-IDs, passwords, email, information compliance, privacy and confidentiality. Employees, as representatives of the Corp judgment when using the internet, intranet, The use of IT Resources and the content o communication may be audited or monitor Corporation, without notice to Employees.

General Requirements

1. The Corporation makes all reasonable efforts to protect its IT Resources from tampering, unauthorized access, and loss. Employees are expected to comply with the Corporation's Policies, Standards and Guidelines to ensure the protection and security of the Corporation's IP and IT Resources.
2. The Corporation's Information Technology department may monitor as required, without notification to the Employee, all assigned user accounts and activities, including without limitation email, Mobile Computing Devices, computer workstations, laptop and other IT Resources
3. Employees:
   a. will each be assigned a unique User-ID to access IT Resources;
   b. will be responsible for all actions taken by that User-ID; and
   c. must take necessary security precautions (e.g. protecting access to workstations) to prevent any User-ID and/or password misuse.
4. Employees must not allow any other person to use their User-ID or password. All passwords must comply with the Corporation's IT password standards. Passwords should not be written down where they may be readily available to others. Employees may be held responsible for any use of their network access by other individuals
5. Appropriate permission or authorization may be required for Employees to access password protected or encrypted information.
6. Employees will not interfere with or disrupt IT Resources or other services or users, through actions including, but not limited to, the spreading of SPAM emails, the disconnection or damage to equipment and services and other malicious activities.
7. Employees shall not remove or tamper with any IT Resources, including hardware or software.
8. Employees shall only access the inform performance of their duties required to Corporation.
9. Use of IT Resources to gain or attempt to information, network, services, or oth the Corporation is strictly prohibited. An an Employee to access restricted areas constitutes a breach of this policy.
10. Any critical work-related data must be s designated file systems so that they ma off-site. Corporation sensitive data shou personal storage or unauthorised Cloud
11. All Employees should either log off their use the screen lock feature when they a or laptop during the day.
12. Ensuring the security of all IT Resources hardware, application and system softw and personnel information, is a fundam Employees.
13. Employees are expected to physically s Computing Devices, whether or not the being carried. In the event of a lost or st it is incumbent on the Employee to repo service.desk@parkland.ca or 1-888-434
14. The IT department reserves the right, w or to disable at any time any device con network or to any workstation or other I thereof.
15. The IT department may at any time, and unauthorised software from a Corporati Resource.

Internet, Email and Software Use

IT Resources owned by the Corporation are to be used primarily for business purposes. The Corporation will, however, permit the reasonable personal use of internet including communication tools, in accordance with applicable law, the principles of the Corporation's Code of Conduct and other applicable policies and procedures. The personal use of IT Resources is always subject to management discretion.

1. Employees will not use the IT Resources to conduct personal activities for private financial gain.
2. Accessing and using social media sites on IT Resources must comply with the Corporation's Code of Conduct.
3. Employees will not access or distribute illegal or objectionable internet material, including but not limited to, obscene or pornographic material; hate propaganda or discriminatory material; defamatory and libellous material; copyright infringement information; or sexually harassing material.
4. Employees will not, under any circumstances, personally install or download any unauthorised software onto an IT Resource. Employees must contact the IT service desk when additional software is required to perform the business of the Corporation. Approval of requests for additional software will be based on the business needs of the Corporation.
5. The IT department will monitor and assess risks posed to the Corporation by the use of the internet by Employees and will disable access to any site/platform where there is reason to believe the Corporation's systems or data are at risk.
6. Employees shall not import, originate, export or transmit to the internet or the Corporation's internal Email systems any material that would be considered to be offensive, harassing, SPAM, treasonous, subversive, pornographic, inappropriate or illegal. Employees will:
   a. Not transmit inappropriate email messages or attachments.
   b. Not transmit sensitive Corporation i information.
   c. Discourage friends and associates inappropriate messages and/or atta
   d. Treat all correspondence by email a document that could be traced bac individual within the Corporation.
   e. Report or forward SPAM email to S
7. Encryption software, digital certificates, be used as required to protect email me Corporation. When such procedures ar Employee will comply with all such proc

Social Media

Employees currently use social media sites to LinkedIn, Facebook and Twitter, etc. The has implications for both the Employee and important to understand how the Corporati to you while representing the Corporation a media platforms.

If you use sites such as these, remember th Corporation and that you should govern yo principles:

1. If you have a presence on LinkedIn, Fac business or social networking platform Corporation, ensure your profile is com
2. Make sure your job title, roles and respo contact information, company name an are accurate and up-to-date. Please no

of your information or profile may be a contravention of the Corporation's Code of Conduct.
3. The Corporation's Code of Conduct restricts Employees from revealing confidential information about the Corporation and this applies to all communication channels including social media.
4. Regardless of confidentiality, unless designated as an official spokesperson of the company, Employees should not engage in any online discussions about the Corporation. This means that you should not provide any information about the Corporation in investor blogs, chat rooms, or any other forum unless instructed to do so by a member of the Senior Leadership Team.
5. Do not post anything on the internet that may be detrimental to the Corporation's image.
6. Social media sites cannot be used to harass, discriminate against or bully co-workers. Behaviour of this sort will not be tolerated and can lead to disciplinary action up to and including termination. Further information regarding cyberbullying can be found in our "Preventing Workplace Discrimination and Harassment" policy.

Privacy and Copyrights

Employees must be aware of the copyright and privacy issues regarding the use of the Corporation's systems. The following are some general guidelines that Employees are expected to adhere to (this is not intended to be an exhaustive list):

1. Employees must respect the privacy of others in their use of all internet and network services, including refraining from forwarding electronic messages without the permission of the original author.
2. The posting of any information for public access requires the approval of the Disclosure Committee and must comply with the Corporation's Disclosure Policy.
3. Employees are responsible for respecti
to transferring data and programs and
law when using IT Resources. Employe
copyrighted materials (such as movies,
the consent of the copyright holder or
and when required by the conditions at
permission, shareware and freeware pr
internet must be registered with the sha
4. Where it deems it appropriate (in Corpo
department may undertake an investiga
inappropriate activity that may result in
assigned IT Resource or other action d

Mobile Computing Device
Storage Devices

1. Employees are responsible for the secu
Corporation's IP and IT Resources in th
Mobile Computing Devices and Mobile
the risk of theft of Mobile Computing D
Devices and the information carried the
to the following guidelines:
   a. use locking mechanisms such as p
   fingerprint lock for Mobile Computi
   Storage Devices whenever possible
   b. do not use automatic log-in proced
   saving) on any Mobile Computing D
   Devices;
   c. ensure that Mobile Computing Devi
   Devices remain in the Employee's p

accordance with the Corporation's Policies, Standards and Guidelines;

d. store Mobile Computing Devices and Mobile Storage Devices in a secure location, out of sight (e.g. in a locked file drawer) when not in use;
e. notify the IT department immediately if any Mobile Computing Device or Mobile Storage Device that accesses or has corporate information is lost, stolen, or misplaced. The IT department can be reached any time of day at service.desk@parkland.ca or 1-888-434-3334 and will take appropriate steps to locate or remotely trigger the timely deletion of all data contained on the device if possible;
f. in the event of termination, IT will remotely remove personal and business information stored on Mobile Computing Devices. Employees are responsible for backing up their personal information before this occurs; and
g. in some circumstances Employees may be required to submit the device to IT for security reasons.

2. Personal Mobile Storage Devices should not be used to store the Corporation's IP.
   a. the IT department can provide authorised Mobile Storage Devices to store sensitive information.
3. The Corporation provides Mobile Computing Device support in 2 ways:
   a. Company funded Mobile Computing Device; or
   b. a pre-approved monthly expense reimbursement for Employees who choose to utilize their personal phone for work purposes, i.e. Bring Your Own Device (BYOD). For the BYOD plan, an Employee will be required to sign a disclaimer to allow IT to remove, remotely or otherwise, corporate information stored on that Mobile Computing Device.

Monitoring, Compliance a

1. IT Resource logging, monitoring and filt where applicable and investigations wil reasonable suspicion exists of a breach
2. While there is no intention to breach the Employees, due to the requirement of u monitoring systems, there should be no associated with any information, person sent through the Corporation's network
3. Any inappropriate use of IT Resources i Policy will be subject to investigation an action up to and including dismissal wit appropriate, may be reported to law en suspected breach of this Policy should IT service desk or directly to the Vice Pr Information Officer.

Further Information

If you require any further information or if y the policies contained herein or how they a your manager or speak directly with a mem Culture or Legal teams.

17 EXTERNAL CORPORATE COMMUNICATION STANDARDS

Purpose

Sol's external communication standards contribute to the corporation's business vision of becoming a market leader in customer loyalty, employee engagement and investor confidence. This policy identifies various channels of external communication at Parkland & Sol and provide information on how to navigate these channels.

Scope

All Sol employees who communicate with e
(including, but not limited to: customers, de
agents, contracts, stakeholders, investors,
community at large) are required to underst
questions can be sent to Communications

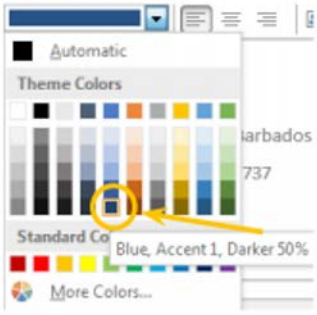


Email

Please ensure your e-mail is set for Auto Signature, for both original and reply. This will help ensure all necessary contact information is provided to assist in accelerating response timelines. We ask that your Auto Signature adheres to Sol's email signature. An example is below:

(Posts should reflect the Company where personnel is based)

Jane Doe
Marketing Manager
SOL BRANDS INC.
3rd Floor, International Trading Centre
Warrens, St. Michael
Barbados
(246) 431 4800 phone
(246) 426 9839 fax
(246)-256-4833 mobile
jane.doe@solpetroleum.com
www.solpetroleum.com
facebook.com/solpetroleum
Local Time - (4 GMT)



*(The signature appears in Dark Blue, Text 2)

Telephone / Voicemail

Before going out of office, please commun
know the dates you are away and who is lo
during that time. If you are out of office for
change your 'Out of Office' messages to th
office and away from <insert your departm
_____, and will/will not be checking messag
please contact alternative or cell phone nu

Social Media

Please be thoughtful about how you preser
social networks. The lines between public a
professional can often be blurred in online
remember that you are personally responsi
on your social media channels/blogs, both

We have a dedicated team tasked with resp
or criticism. Our Customer Service and Co
teams are responsible for engaging custom
pages. We ask that you do not attempt to r
comments or an official company response
Parkland or any of its brands.

If your social media accounts (such as LinkedIn) reference Parkland or any of its brands, subsidiaries or affiliates as your place of work, please ensure it states your correct and current job title and ensure your account(s) are up to date.

We ask that employees who use social media for personal purposes please:

1. Use a disclaimer anywhere there may be uncertainty about the capacity in which you are acting. A disclaimer, such as: "The postings on this site are my own and do not represent the views or opinions of my employer" can help protect you.
2. Content posted to the internet such as photos, comments, text should be thought of as permanent.
3. Avoid public discussion on any religious, political or economic environments that may affect or impact Parkland or any of its businesses.
4. Respect copyright and fair use.
5. Recognize that if you publish inappropriate content including comments that reflect badly on your employer in your personal space, on your personal time, may result in disciplinary action.
6. Use common sense.

Press Releases

Parkland will issue press releases to disclose information that is important or of use to the public. Press releases will be prepared and reviewed in accordance with Parkland's established practices, including review and signoff by Parkland's Disclosure Committee, if appropriate. Press releases will be approved by and issued under the supervision of Corporate Communications.

Media

All media relations activities are to be coord
Communications. Unless otherwise authori
Chief Executive Officer (CEO) or the Directo
we ask that the only personnel permitted to
on behalf of Parkland ("Authorized Spokesp

1. The President and CEO
2. Director of Corporate Communications
3. Direct delegates of the Director of Corp
4. With respect to corporate governance,
   Directors
5. With respect to matters relating to finan
6. With respect to Investor Relations, the I

All media enquiries must be referred to Cor
soon as possible for follow-up by an Autho

Speaking Engagements a

Speaking engagements and presentations
which pertains to the business or which ma
identity or its relations with the public, indu
approved in advance by the Vice President
Director of Corporate Communications.

Corporate Website

We ask that all online content published on Parkland's corporate website is checked for accuracy, accessibility and duplication of currently published information. Please ensure all content adheres to Parkland's strategic objectives, branding guidelines, web design and content standards and website management procedures. We ask that any content requested to go on Parkland's corporate website be sent to the Corporate Communications department.

Expectations and Responsibilities

Leadership/Management:

1. Set the tone for effective communications by being visible, accessible, open, clear and candid with employees.
2. Ensure their team understands how business plans and priorities affect their work.
3. Champion open and collaborative communications within the department.
4. Model effective communication habits.
5. Communicate corporate and departme plans and progress to their employees.
6. Help employees understand how the m
7. Communicate department information, employees/divisions that need the infor
8. Formalize the two-way flow of informati
9. Correct misinformation and address se

Employees:

1. Fully participate in the communication p input and feedback, and ask questions and company-wide subjects.
2. Seek out/request information that will h
3. Assess and develop their communicati training for success.

18 INTERNAL CORPORATE COMMUNICATION STANDARDS

Purpose

There are various channels of internal communication within Parkland & Sol each with a different intended purpose. Internal communications are an ongoing, two-way process of seeking out and sharing information that assists employees in performing their jobs. Internal communications are a shared responsibility amongst all employees. Any questions can be sent to mybrand@solpetroleum.com

Expectations & Responsi

Leadership/Management:

- Set the standard and expectation for ex
- Ensure their team understands and abi
- Correct misinformation and address se



Employees:

- Fully understand and abide by the policy
- Alert Corporate Communications if there is any wrongdoing or misrepresentation that may reflect poorly on Sol

Emails distributed from MyBrand to All Sol Employees

All company-wide communication sent from MyBrand must be relevant to and impact all employees, be time sensitive and/or contain business critical information. Employees may not establish or operate a separate communication channel for company-wide communication within Sol or on Sol's behalf. Employees are strongly encouraged to read the emails which they receive from MyBrand.

Requests to MyBrand must be sent in advance to mybrand@solpetroleum.com who will review the content, consult the contributor about any amendments and, if suitable, approve the item for dissemination. Requests must be approved in advance by the contributor's relevant Director or Manager (or their authorized delegate), before being forwarded to MyBrand.

MyBrand to Communicat Changes (New Team Mem Departures)

Only organizational change announcement Senior Management Team (SMT) or Senior will be distributed company-wide via MyBr announcements are strongly encouraged t on behalf of the Manager/Director of the te Organizational change announcements ser lists do not need to be sent from an inbox r Communications.

Emails Distributed to Spe Distribution Lists

Emails distributed to specific distribution lis majority of recipients and be business critic announcements are encouraged to be sent of the Manager/Director of the team the ch Communications is not responsible, nor ow lists contained in Sol's Address Book. Depa communication to go to specific lists must date through the IT Service Desk.

Intranet

The intranet is used for communication within Sol Group of Companies will be approved by and issued under the supervision of Corporate Communications.

Staff Feedback Email Addresses

Sol recognizes the value of staff suggestions and feedback. For all communication-related questions from employees please contact mybrand@solpetroleum.com

Employee Webcasts

Employee webcasts are hosted quarterly by members of the SLT. All employees are strongly encouraged to attend the webcast either in person or via the webcast details through the meeting invite. Employee webcasts cover important information regarding the company's quarterly results and important business updates. Questions for SLT regarding the company's quarterly results or business updates can be asked before the webcast starts by emailing Communications@parkland.ca or by submitting the questions through the webcasting platform. Additional instructions are included in each employee webcast invitation. All questions submitted will be asked anonymously.



CONSOLIDADO DE POLITICAS

Sol people BUILD / Sol people OWN / Sol people LEAD / Sol people DELIVE

Para consultar en línea las políticas y procedimientos aquí citados, así como el resto de las políticas de la compañía, puede visitar el enlace http://solportal.operations.sol.local/policies/default.aspx

Código de Conducta

Politica:	**Código de Conducta (actualizado el 17 de diciembre de 2018)**
Propósito:	Este Código de Conducta (el "Código") establece principios para guiar las decisiones y acciones comerciales de todos los miembros del equipo de Parkland. Todos debemos actuar de manera ética, moral y legal en todo momento. Parkland está comprometido con la integridad y la fiabilidad al tratar con clientes, proveedores y el público en general. Como parte del equipo de Parkland, usted acepta mantener este compromiso. Este Código es solo una de las formas en que ponemos en práctica nuestro compromiso. Todo lo que hacemos en Parkland se mide con los más altos estándares posibles de conducta comercial ética.
Parte I - Introducción:	Lea el Código y siga su espíritu y letra. Siempre tenga en cuenta que cada uno de nosotros tiene la responsabilidad personal de incorporar y alentar a otros Parklanders a incorporar los principios del Código en nuestro trabajo. Este Código proporciona pautas y principios para cumplir, pero es solo un punto de partida. No es un libro de reglas exhaustivo y no puede abordar todas las situaciones. Este Código no sustituye el uso del buen juicio y hacer lo correcto Si tiene alguna pregunta o alguna vez piensa que uno de sus compañeros Parklanders o Parkland en su conjunto puede estar incumpliendo nuestro compromiso, no se calle. Queremos, y necesitamos, saber de usted. **¿A quién se aplica este código?** En resumen, todos. Esto incluye: 1. Todos los empleados de Parkland y sus afiliadas, incluidos los contratos permanentes a tiempo completo, por hora, a plazo fijo, a tiempo parcial permanente y proveedores de servicios externos. 2. Oficiales y directores de Parkland. 3. Consultores y contratistas, cuando realicen actividades en nombre de Parkland. (colectivamente, **"miembros del equipo de Parkland**" o "Parklanders") Esperamos que todos los Parklanders conozcan y sigan el Código. De lo contrario, puede dar lugar a medidas disciplinarias, incluida la terminación del empleo. **¿Qué sucede si tengo una pregunta o inquietud relacionada con el código?** Si tiene una pregunta o inquietud, no se quede con ella. Puede ponerse en contacto con su supervisor o con los departamentos Legal, de Riesgos y Control o de Personas y Cultura. Si desea permanecer en el anonimato, puede informar una sospecha de violación o inquietud a través de la línea directa de denuncias en los detalles de contacto a continuación. Las personas que llaman a la línea directa tendrán la capacidad de permanecer en el anonimato. Sin embargo, las personas que llaman y eligen permanecer en el anonimato no pueden recibir un informe de seguimiento.

	Las personas también pueden informar por uno de los siguientes métodos: 1. Por Teléfono 855-484-CARE (2773) 2. Por Correo: Grant Thornton LLP 19th Floor, Royal Bank Plaza South Tower 200 Bay Street Box 55 Toronto, ON M5J 2P9 3. A través de un Website Seguro: www.GrantThorntonCARE.ca 4. Por email: usecare@ca.gt.com **No Represalias** Parkland prohíbe las represalias contra cualquier persona que informe o participe en una investigación de una posible violación de nuestro Código de buena fe. Si cree que se están tomando represalias contra usted, comuníquese con los departamentos de Asuntos Legales, de Riesgos y de Control o de Personas y Cultura o infórmelo a la línea directa de denuncias.
Parte II – Principios Rectores – Hacer lo Correcto:	En Parkland, estamos comprometidos a hacer lo correcto. Este compromiso requiere nuestra inquebrantable confianza, respeto e integridad. Nuestros clientes y socios comerciales valoran a Parkland no solo porque ofrecemos excelentes productos y servicios, sino porque nos mantenemos en un alto estándar en la forma en que tratamos a nuestros socios y operamos de manera más general. Estos principios nos ayudan a mantener ese alto estándar. **Actúe con Integridad** Nuestra reputación como empresa en la que nuestros clientes y socios comerciales pueden confiar es nuestro activo más valioso y depende de todos nosotros asegurarnos de mantener y construir continuamente esa confianza. Esto significa: 1. **Siempre haga lo correcto**: siga la ley, siga las políticas y valores de Parkland, actúe con honor y trate a todos con respeto. 2. Todas nuestras comunicaciones y otras interacciones con nuestros clientes, socios comerciales o el público deberían aumentar su confianza en nosotros. 3. No use su puesto en Parkland para beneficio personal. 4. Manténgase a sí mismo y a su equipo con los más altos estándares de conducta comercial ética, moral y legal. **Evite conflictos de intereses** En Parkland, las reglas son simples: 1. Si está considerando entrar en una situación que crea un conflicto de intereses o la aparición de un conflicto de intereses, no lo haga. 2. Si se encuentra en una situación que puede crear un conflicto de intereses, o la aparición de un conflicto de intereses, revise la situación con su supervisor y los departamentos de Legal, Riesgo y Control o Personas y Cultura si su supervisor no está seguro de si hay un conflicto o del recurso apropiado.

	3. Tenga en cuenta que, a medida que cambian las circunstancias, una situación que anteriormente no presentó un conflicto de intereses puede presentar una. **Garantizar la integridad y la responsabilidad financiera** El dinero que gastamos en nombre de Parkland no es nuestro; es de la compañía y, en última instancia, de nuestros inversores. Cada persona en Parkland tiene un papel en asegurarse de que el dinero se gasta adecuadamente, nuestros registros financieros son completos y precisos y que los controles internos son respetados. Los conceptos básicos que se encuentran en la base de la integridad financiera y la responsabilidad fiscal en Parkland son: 1. Cuide razonablemente la propiedad de Parkland, incluyendo su tarjeta de crédito corporativa o su PCard, en todo momento. 2. Asegúrese de que las transacciones estén debidamente autorizadas y registradas de forma precisa y completa. 3. Nunca falsifique ni incluya información engañosa en ningún documento o registro, ya sea financiero o no financiero.
Parte III – Conflicto de Intereses:	Los conflictos de intereses pueden ocurrir si sus actividades personales, sociales, financieras o políticas interfieren, o potencialmente interfieren, con su lealtad a Parkland. Los conflictos de intereses deben evitarse siempre que sea posible. Si suceden y cuando suceden, siempre deben ser cuidadosamente administrados. Incluso la aparición de un conflicto de intereses puede ser perjudicial y debe ser abordado. Si desea participar en una actividad que podría dar lugar a un conflicto de intereses, notifique a su supervisor, por escrito o por correo electrónico, la actividad propuesta. Cualquier dirección externa o empleo son posibles conflictos de intereses que deben ser declarados por escrito o por correo electrónico y aprobados por adelantado. **Decidir si implica o no un conflicto de intereses se reduce a un tema de sentido común y juicio. Pregúntese a sí mismo:** 1. ¿Cómo reaccionaría un accionista a esta situación? 2. ¿Estoy actuando como un propietario? 3. ¿Afectaría esta situación a cualquier decisión que tome por Parkland? 4. ¿Cómo lo verían mis compañeros de trabajo? ¿Pensarían que podría afectar cómo hago mi trabajo? 5. ¿Cómo se vería para alguien fuera de Parkland, por ejemplo, un proveedor o cliente? 6. ¿Cómo se vería si saliera en un periódico? 7. ¿Tengo, directa o indirectamente, una inversión en otra empresa u operación con la que Parkland hace negocios? Aunque la declaración o la implementación de controles adicionales pueden abordar adecuadamente un conflicto de intereses, un conflicto puede ser tan grave que sólo se resuelva con su renuncia a una o ambas posiciones en conflicto. Usted acepta que, si el Consejo de Administración determina que un conflicto material no puede ser arreglado, usted renunciará. ¡En caso de duda – preguntar! La mejor salvaguarda es la divulgación completa.

	Siempre: 1. Notifique a su supervisor, por escrito o por correo electrónico, cualquier trabajo externo. 2. Obtenga aprobación por escrito antes de aceptar cualquier puesto en una junta directiva. 3. Notifique a su supervisor, por escrito o por correo electrónico, si tiene alguna otra relación que pueda crear o parecer crear un conflicto de intereses. **Nunca:** 1. Trabaje o proporcione servicios para cualquier persona con la que deba tratar como parte de su trabajo con Parkland. 2. Invierta en un proveedor actual o potencial si tiene alguna participación en su selección, evaluación o negociaciones.
Parte IV – Regalos y Favores:	**Usted Puede:** 1. Aceptar pequeños artículos promocionales, siempre que se reciban con poca frecuencia. 2. Asistir a las funciones normales de entretenimiento empresarial, siempre que sean poco frecuentes y tengan un propósito comercial. 3. Asistir al almuerzo organizado por un supervisor con Parklanders con el fin de recompensar el esfuerzo adicional y / o promover el trabajo en equipo dentro de Parkland. 4. Aceptar premios emitidos o ganados por Parklanders y/o Parkland y presentados en una función pública. **Nunca:** 1. Acepte un regalo o favor importante, a menos que el Equipo Senior de Liderazgo (SLT) lo apruebe por adelantado. 2. Conserve los premios, descuentos o reembolsos recibidos en función de las compras de Parkland, tales como un reembolso por las compras de combustible, que deben ser acreditados a Parkland o dejados con el distribuidor. 3. Mantenga regalos de valor significativo, que deben ser entregados a su supervisor y estar disponibles para su uso como premio en una función social de Parkland.
Parte V – Donaciones y Asociaciones Políticas:	Se alienta a los Parklanders a participar a título **personal** en el proceso político. Sin embargo, debido a que sus acciones públicas pueden afectar a Parkland, los Parklanders no están autorizados a participar o donar a grupos políticos o causas en nombre de Parkland. Si usted está participando en el proceso político, debe tener cuidado de separar sus actividades personales de su asociación con Parkland. Parkland y sus subsidiarias no apoyarán a los partidos políticos o candidatos a través de donaciones o declaraciones públicas, con la excepción limitada de que los boletos para eventos de recaudación de fondos poco frecuentes pueden ser comprados (con la aprobación de SLT) donde la asistencia se considera que es necesario para mantener la posición de Parkland en la comunidad. Las asociaciones comerciales, incluyendo el consejo Mayorista de Marca IOL y las reuniones de distribuidores minoristas, son una forma útil de ayudarnos a alcanzar los objetivos comerciales. Sin embargo, dado que las asociaciones comerciales a menudo nos unen con nuestros competidores, la participación en asociaciones comerciales tiene el potencial de plantear inadvertidamente preocupaciones con respecto al cumplimiento de la Ley de Competencia. Los Parklanders no están autorizados a participar en ninguna asociación comercial sin consultar primero al equipo legal. Consulte la Política de Cumplimiento de la Ley de Competencia de Parkland para obtener más orientación.

	Siempre: 1. Asegúrese de que quede claro que está llevando a cabo cualquier actividad política en su propio nombre. **Nunca:** 1. Participe en actividades políticas en nombre de Parkland, a menos que sea aprobado por el SLT. 2. Participe en una asociación comercial sin consultar al equipo legal.
Parte VI – Asociaciones Comerciales:	Las asociaciones comerciales son una forma útil de ayudarnos a alcanzar los objetivos empresariales. Sin embargo, dada la naturaleza de las asociaciones comerciales, incluido el Consejo Mayorista de Marca IOL, y también las reuniones de distribuidores de minoristas, (es decir, reuniones entre competidores, tratando de alcanzar objetivos comunes, etc.) y el potencial de plantear preocupaciones inadvertidamente con respecto al cumplimiento de la Ley de Competencia como resultado de la participación en asociaciones comerciales, los Parklanders no están autorizados a participar en ninguna asociación comercial sin consultar previamente con el Equipo Jurídico. Siempre debe asegurarse de no discutir nunca los precios, estrategias de precios o información de intercambio con respecto a los costos, márgenes, mercados, niveles de servicio, clientes, planes de negocio y otra información competitiva con cualquier competidor o competidor potencial. Asegurar que todas las conversaciones con los competidores se limiten a los temas inmediatos para los que se convocó la reunión. Si tiene preguntas sobre los temas a tratar y los temas a evitar, consulte al Equipo Legal. Si surgen discusiones inapropiadas, debe abandonar la reunión inmediatamente y que se reconozca su partida. El incidente debe ser reportado inmediatamente al Equipo Legal. No discuta ni intercambie información confidencial con los competidores con respecto a los precios, los mercados, los niveles de servicio, los clientes, los planes de negocio u otro elemento de rivalidad competitiva en conversaciones "reuniones informales" o "fuera de lo de los registros" en actividades del negocio, en bares, restaurantes, cafeterías u otros eventos sociales. Consulte la Política de Cumplimiento de la Ley de Competencia de Parkland para obtener más orientación.
Parte VII – Cumplimiento de la Ley:	En Parkland, estamos comprometidos a hacer siempre lo correcto. Hacer lo correcto significa mantener y cumplir con el espíritu y la letra de la ley. También significa respetar el espíritu y la letra de este Código, y cualquier otro requisito de Parkland, incluidos los valores, políticas, procedimientos, normas y directrices de la industria de Parkland. Hacer lo correcto también significa evitar cualquier situación que pueda ser percibida como inapropiada, poco ética o indicar una actitud casual hacia el cumplimiento. No debe cometer ni tolerar actos no éticos o ilegales, ni sugerir a nadie más que lo haga. Nuestra cultura de rendimiento se basa en un fuerte compromiso con la integridad y el cumplimiento de las reglas. El cumplimiento no se trata de marcar una casilla; actuar con integridad es parte de nuestros valores fundamentales.

	Este código debe ser una lente a través de la cual se ven todas las políticas de Parkland. Los principios enunciados en este Código son la base que sustenta la forma en que asumimos nuestras responsabilidades en Parkland. ¿Qué significa eso en la práctica? Por ejemplo, considere la política de salud, seguridad y medio ambiente de Parkland. En un contexto de seguridad, hacer lo correcto significa que no hay atajos. Nadie está obligado - o permitido - a realizar un trabajo inseguro. Todos los Parklanders tienen el derecho de rechazar el trabajo inseguro. Con respecto a la política de Prevención de la Discriminación y Acoso en el Lugar de Trabajo de Parkland, hacer lo correcto significa tratar siempre a los demás de manera justa y con respeto. El incumplimiento de la ley o el seguimiento del Código corre el riesgo de exponer a Parkland y a su equipo a consecuencias legales o reglamentarias y a daños a la reputación. Con este fin, se espera que usted esté lo suficientemente familiarizado con la legislación aplicable, reconozca las responsabilidades potenciales y busque asesoramiento legal cuando sea apropiado. **Siempre:** 1. Hacer lo correcto. Esto significa cumplir con la ley y las políticas de Parkland. **Nunca:** 1. Violar la ley, o involucrarse en una situación que sea inapropiada, o contraria a las leyes o los valores de Parkland.
Parte VIII – Anticorrupción y Antisoborno:	Como todos los negocios, Parkland está sujeto a leyes que prohíben el soborno en prácticamente todo tipo de entorno comercial. La regla para nosotros en Parkland es simple: no soborne a nadie, en ningún momento, por ninguna razón. Esto significa: 1. Nuestros empleados o cualquier persona que actúe por nosotros nunca deben ofrecer, solicitar, prometer, dar o aceptar un soborno, coima o cualquier otro pago indebido. 2. Los pagos de incentivos son aceptables, pero deben establecerse claramente en el contrato. 3. Cumplimos con todas las leyes y regulaciones que prohíben el soborno y la corrupción, y exigimos que nuestros proveedores, contratistas y socios comerciales hagan lo mismo. 4. Se debe pedir a todos los socios comerciales que representen o actúen en nombre de Parkland que cumplan con las leyes de soborno y corrupción aplicables. 5. Nunca permitimos pagos de "facilitación" a funcionarios del gobierno por parte de nadie que trabaje para Parkland o cualquier persona que actúe por nosotros. Esto se aplica sin importar cuán pequeñas sean las cantidades. Los pagos de facilitación son pagos efectuados a un funcionario del gobierno para asegurar o acelerar las acciones gubernamentales legales, no discrecionales, como la expedición de permisos o el despacho de mercancías en aduana. No se permite ningún tipo de soborno o corrupción, independientemente de si el destinatario es un funcionario del gobierno o una persona de negocios privada. Si no está seguro de si cierta conducta es apropiada, póngase en contacto con el equipo legal. Parkland puede encontrar presión para hacer tales pagos en algunos países donde lleva a cabo negocios. Todos los Parklanders deben estar particularmente vigilantes para no ser tentados por afirmaciones de que tales prácticas son comunes o condonadas en ese país. Violar las leyes antisoborno y anticorrupción es un delito grave. Las empresas y las personas que infrinjan estas leyes pueden ser castigadas con multas, y las personas también se enfrentan a penas de prisión.

	Siempre: 1. Siga las leyes antisoborno y anticorrupción al realizar negocios. 2. Pregunte al equipo legal si no está seguro de si cierta conducta es apropiada. **Nunca**: 1. Ofrecer, autorizar, condonar, prometer, solicitar, aceptar o realizar un pago no autorizado o indebido (en efectivo o de otra manera). 2. Intentar inducir a un funcionario del gobierno o a una persona privada a hacer algo ilegal. 3. Intencionalmente pasar por alto o no reportar cualquier indicación de un pago indebido. 4. Ofrecer o recibir dinero, regalos, sobornos, comisiones o cualquier otra cosa de valor para ganar indebidamente el negocio o asegurar un contrato. 5. Permita que un agente, representante u otro tercero que actúe para que Parkland tome medidas cuestionables o soborne a alguien. Nunca debe "mirar para otro lado".
Parte IX – Integridad y Responsabilidad Financiera:	**Uso de las Propiedades de Parkland** Todos los Parklanders tienen la responsabilidad de proteger los activos de Parkland de pérdidas, daños, robos, fraudes, vandalismo, sabotaje o uso no autorizado, copia, divulgación o eliminación. Los activos de Parkland incluyen, pero no se limitan a, oficinas y equipos de oficina, inventario, computadoras, equipos de teléfono y video, vehículos, herramientas, materiales, edificios, personas, propiedad, información, fondos, redes de comunicación, sistemas de información, y la propiedad intelectual. Usted no debe hacer uso de ninguna propiedad o recursos significativos de Parkland para su propio beneficio o propósitos personales. Los Parklanders deben revisar la Política de Prevención y Detección de Robo y Fraude de Parkland y seguir la Política del Programa de Tarjetas de Adquisición de Parkland para obtener más información. **Siempre:** 1. Tome cuidado apropiado de la propiedad de Parkland en todo momento. 2. Proteja su Tarjeta de Crédito Corporativa o su PCard contra el uso indebido, pérdida, fraude o robo. **Nunca:** 1. Malverse fondos o activos de Parkland. 2. Divulgue información confidencial y propietaria de Parkland. **Libros y Registros Financieros de Parkland.** Los registros financieros de Parkland contienen información comercial confidencial y patentada sobre nuestras operaciones y desempeño financiero y ayuda en la toma de decisiones clave. La exactitud e integridad de nuestros registros financieros son fundamentales para cumplir con nuestras obligaciones con los accionistas, empleados, proveedores y otros. También son necesarios para el cumplimiento de las leyes y regulaciones fiscales, de valores y financieras. Al preparar y mantener nuestros libros y registros, Parkland se compromete a: 1. Adherirse a todas las normas y prácticas contables, normas, reglamentos y controles. 2. Asegurarse de que todas las entradas se registran con precisión, a tiempo, en las cuentas adecuadas y están debidamente documentadas. 3. Registrar todos los fondos, activos y transacciones (no podemos establecer ningún fondo o activos no revelados o no registrados para ningún propósito).

	4. Mantener los libros y registros que reflejen las transacciones, adquisiciones y enajenación de activos y otras actividades relevantes de Parkland de manera justa, precisa y razonable. 5. Firmar sólo aquellos documentos que creemos que son precisos y veraces. 6. Restringir el acceso a información sensitiva o confidencial. 7. Mantener los procesos de control interno para garantizar que Parkland cumple con su libro y registro. Si los registros de Parkland son incompletos o inexactos, la confianza de nuestros grupos de interés y la integridad de nuestra reputación pueden verse comprometidas. Cada uno de nosotros es responsable de la integridad de los registros bajo nuestro cuidado y control. **Siempre:** 1. Asegúrese de que todas las transacciones estén debidamente autorizadas y registradas de forma precisa y completa. 2. Denuncie cualquier inquietud o irregularidad con respecto a asuntos contables o de auditoría. **Nunca:** 1. Realice una entrada deliberadamente falsa o engañosa en un informe, documento, registro o reclamación de gastos. 2. Falsifique cualquier documento o registro, ya sea financiero o no financiero. 3. Trate de influir en otros para hacer cualquier cosa que comprometa la integridad de los registros o informes financieros de Parkland.
Parte X – Conclusión:	Es imposible detallar todos los escenarios éticos posibles que podamos enfrentar. En cambio, confiamos en el buen juicio de los demás para mantener un alto nivel de integridad para nosotros y Parkland. Esperamos que todos los Parklanders se guíen tanto por la letra como por el espíritu de este Código. Usted debe familiarizarse con las políticas de Parkland, y entender cómo se aplican a nuestro lugar de trabajo y el papel importante que usted desempeña en Parkland. Es importante que todos entendamos que nuestra conducta tiene el potencial de impactar la reputación personal y la reputación corporativa de Parkland. El incumplimiento de este Código puede dar lugar a medidas disciplinarias, hasta e incluyendo la terminación de su empleo con causa, además de posibles acciones civiles, penales o reglamentarias. A veces, identificar lo correcto no es una llamada fácil. Si no está seguro, no tenga miedo de hacer preguntas a su supervisor o a los departamentos de Legal, Riesgo y Control o Personas y Cultura. Recordar... siempre hacer lo correcto. Si ve algo que cree que no está bien, ¡hable! Las preocupaciones serias con respecto a la información financiera, la conducta no ética o ilegal deben ser reportadas a la línea directa de denunciantes al 855-484-CARE (2773). Las personas que llaman a la línea directa tienen la capacidad de permanecer en el anonimato. Sin embargo, las personas que llaman para permanecer en el anonimato no pueden recibir un informe de seguimiento.

	Las personas también pueden informar por uno de los siguientes métodos: 1. Correo: Grant Thornton LLP 19th Floor, Royal Bank Plaza South Tower 200 Bay Street Box 55 Toronto, ON M5J 2P9 2. A través de un web seguro : www.GrantThorntonCARE.ca 3. Por correo electrónico: usecare@ca.gt.com