

Code of Business Conduct

For



BURNTSAND

Code of Business Conduct

The following Burntsand Code of Business Conduct must be understood and signed by all employees. The Company is required, as a public entity, to adhere to our Code of Business Conduct.

Burntsand expects all employees to comply with the laws and regulations governing its conduct and further to maintain the highest standards of ethics and integrity in their business affairs. Common sense is the cornerstone of all decisions to be made in this area.

Employees, occupy a position of trust in our relations with fellow employees, vendors, competitors, clients, government authorities, investors and the public. Whatever the area of activity, we should, of course, be honest and responsible in our relations with others.

If there are any doubts as to whether a course of action is proper or about the application or interpretation of any legal requirement, employees should discuss with their manager or a member of the Human Resources Department.

This is not a complete Code of Business Conduct. No statement can offer a complete guide to cover all possible situations that might be encountered. There are some areas, however, which because of their special importance deserve particular attention.

This Code of Business Conduct contains important information on:

- Compliance with Laws
- Obligations to Former Employers
- Employee Confidentiality & Non-Competition Agreement
- Stock Trading and Insider Trading
- Software Protection Policy
- Conflict of Interest
- Gifts and Entertainment
- Dealing with Public Officials, Vendors and Clients
- Preservation and Use of Corporate Property
- Responsibility for Recovery and/or Cost of Company Property
- Email/Internet/Computer Use
- Dress Code
- Drug and Alcohol Use
- In Cases of Injury
- Fire and Security Procedures
- Unlawful Harassment
- Equal Opportunity/Employment Equity Employer
- References

Compliance with Laws

All employees and contractors of Burntsand must be aware of, and comply with, the letter and spirit of all laws, whether domestic or foreign, which govern Burntsand's business.

Ignorance of the law is not a valid defense if such laws are contravened. Therefore, if employees are in doubt as to the applicability or interpretation of any legal requirement, they should seek advice from their manager who, if necessary, should seek the advice of Burntsand's Senior Management or Human Resources department.

Obligation to Former Employer

Employees may have ongoing contractual or common law obligations owing to their former employer. If they are aware of any particular restrictions in favor of their former employer, including those relating to non-competition, non-solicitation or confidential information, they must immediately bring them to the attention of Burntsand, at the time of hire and before an employment offer is accepted. Burntsand requires that current or potential employees fulfill all of their ongoing obligations to their former employer and, in particular, strictly prohibits the use for the benefit of Burntsand or any other persons of any confidential information or trade secrets belonging to their former employer or any other persons. If employees fail to make known these obligations or to comply with them, they will be subject to disciplinary sanctions up to and including termination of employment.

Employee Confidentiality & Non-Competition Agreement

Employment at Burntsand is subject to the employee signing the Employee Confidentiality & Non-Competition Agreement.

Any work product created by employees in the course of performing their employment duties belongs to Burntsand. Any such work is proprietary and may be confidential information. Employees cannot retain any such work product or associated materials or documentation without Burntsand's permission.

While performing employment duties, employees must not incorporate into work product or use any materials or documents of their own, a former employer, or a third party which is not generally available to the public without charge. While employed by Burntsand, employees are not to breach any obligation of confidence or duty of non-disclosure that they may have to a former employer or third parties and agree to fulfill all such obligations during their employment with Burntsand.

Any work product created by employees on their own private time and not on Burntsand premises which does not include any technology, confidential information, work product or materials belonging to Burntsand and which does not in any way relate to their work, work product or employment duties, is their own property.

Stock Trading and Insider Trading Policy

As a publicly traded Company Burntsand is subject to a number of continuous disclosure and insider trading rules under the rules of the Toronto Stock Exchange (TSX) and North American securities laws.

All officers, employees and directors of Burntsand Inc. (the "Company") must comply with the following corporate policy and procedures relating to confidential information about the Company's affairs and trading in the Company's securities.

The Company has adopted a policy concerning the wrongful use of that information to trade in its securities and the securities of related companies, because of the potential liability that can arise under the Canadian securities laws.

Liability arises as a result of trading securities of the Company with knowledge of information that has not been disclosed to the public or as a result of disclosing information to persons who use it

for the purpose of trading or pass it on to others, if the information is material within the meaning of the securities laws.

The following guidelines and policy are intended to control the use and dissemination of confidential corporate information concerning the Company and to remind all employees, officers and directors of the Company and its subsidiaries of our legal obligation not to inform (i.e. "tip") other people outside the Company of material undisclosed information and not to trade in securities of the Company or any "related corporation" (as defined below) on the basis of that information.

The securities laws that relate to non-public material information extend beyond the Company to:

- any public Company which is a subsidiary of the Company;
- any Company in which the Company directly or indirectly holds shares; and
- other public companies about which the Company has material information which would have resulted from negotiations or doing business with the other Company.

Accordingly, in the following guidelines and policy, the term "related corporations" means those public companies about which the Company or its subsidiaries have material non-public information through business dealings, transactions or joint venture arrangements.

To avoid a situation in which Burntsand or any of our employees may be interpreted as participating in insider trading, the following points should be noted:

1. Insider trading occurs when anyone buys or sells securities of Burntsand or a related corporation while in possession of material non-public information.
2. Securities laws prohibition applies to everyone in a Company as well as the officers and directors.
3. Securities laws prohibition also will apply to anyone to whom a person gives this information - a "tippee" - hence prohibition could reach to spouses, children, casual acquaintances - anyone who receives inside information, knows it is inside information and trades in securities on the basis of the information.
4. In the case of a merger - prohibition against trading applies to stock of both companies - that is, target insider should not buy or sell stock of target or acquirer and acquirer insider should not buy or sell stock of acquirer or target.
5. In the event of insider trading, the party involved will be required to give up the profits. Burntsand will be reasonable in its application of this policy. Any intentional violation of this policy may result in termination of employment. Insider trading can also lead to significant civil and criminal penalties. The applicable Securities Commission can seek civil penalties of one million dollars or up to three times the profits realized or losses avoided, whichever is greater, against employers, their managerial and supervisory personnel, and other controlling persons failing to take "appropriate" steps to prevent insider trading by employees.

For all Burntsand employees, the one simple caveat when considering a trade in an existing or prospective client Company's securities:

"NOTIFY AND SEEK APPROVAL FROM BURNTSAND BEFORE INVESTING IN AN EXISTING OR PROSPECTIVE CLIENT COMPANY OF BURNTSAND IN WHICH INFORMATION IS EITHER PROVIDED OR MADE AVAILABLE TO BURNTSAND WHICH IS NOT PUBLICLY AVAILABLE"

Because it is often impossible to know if one is unintentionally in violation of insider trading restrictions, all employees are advised to discuss the possibility of investing in a Burntsand client with their Regional Managing Director, President & Chief Executive Officer or Corporate Controller before doing so.

Meaning of “Material”

Under North American securities laws, material information is information that, generally speaking, could affect the price of the Common Shares of the Company on any stock exchange. Information which may be material includes financial results; negotiations concerning significant contracts with outside parties; possible dispositions or acquisitions of significant assets or other corporations or businesses; decisions concerning dividends; important corporate developments including those relating to ownership or control of the Company; financings; important personnel changes; and litigation.

Whether particular information is material is a question of judgment. If an employee or director of the Company needs to know whether particular information would be considered to be “material”, he or she should consult with the Chief Financial Officer or a member of the Human Resources department, who in turn can deal with legal counsel if necessary.

Trading In Securities and Tipping

Securities laws expressly prohibit the use of material non-public corporate information to purchase or sell securities of the Company. Securities laws also prohibit “tipping” that information to other persons. If tipping occurs, those other persons (including friends and family members) acquire the same liability as insiders of the Company even though they may not be employed by or associated in any way with the Company.

It is nonetheless in the interest of the Company to permit directors, officers and employees to hold securities of the Company, including through the exercise of stock options granted by the Company. To ensure that directors, officers and employees do not abuse their positions by using material non-public information to trade in securities of the Company or by tipping that information, the Company has adopted the Trading in Securities and Tipping Guidelines as set forth below which restricts trading to specific “windows” following the regular release of financial results or other corporate information, such as the announcement of quarterly and annual financial results or following the issuance of a press release when other material changes occur. The “window” commences a short time after the publication of the information in order to allow the information to be broadly disseminated to the public and terminates two days before the end of the financial quarter in which the announcement is made. A “blackout” rule also prohibits trading when circumstances warrant it, including during a trading “window”.

The exercise of stock options must be treated in the same way as any other trading in securities of the Company. Hence, under the policy, stock options may be exercised only during the trading “window” and must not be exercised during the “black out” period.

Notwithstanding the above, each director, officer and employee must understand that, if the person has knowledge in a developing situation of information that may be or may become material or is likely to result in a material change, he or she cannot trade, even during a trading “window” where no blackout may yet be in effect.

Trading in Securities and Tipping Guidelines:

- (A) Employees must not trade in securities of the Company during any “black out” period announced by management of the Company.

- (B) In the absence of a “black-out” period, and subject to paragraph (c) below, you may trade in securities of the Company only:
- (i) For all insiders as defined by the different Securities Exchanges that Burntsand is a reporting issuer (directors, officers and executives such as the President and Vice Presidents and those who are performing those sorts of functions, i.e., have access to “inside” information and part of key decision making, even if they do not have that title, or employees who are part of teams who have information that would be material to Burntsand or Burntsand’s client at different times within a period commencing two (2) days following the date of issuance of a press release announcing the annual or quarterly financial results of the Company and ending two (2) weeks prior to the end of the financial quarter in which the announcement is made; or
 - (ii) as otherwise expressly permitted pursuant to a written bulletin to all personnel following specific public announcements.

For example, if the Company issued a press release announcing its quarterly results for the quarter ended June 30 on August 20, assuming there was no other bulletin to the contrary, you could trade in securities of the Company beginning on August 22 up to and including September 15. If a material change report was filed on September 1, the Company would impose a “blackout” period prior to the filing and you would be able to trade again from the date set out in the blackout bulletin until September 15.

- (C) Notwithstanding paragraph (b) above, employees, as an officer, employee or director, have actual knowledge of material undisclosed information relating to the Company, you must not trade, either directly or indirectly, in securities of the Company or disclose that information except as required in the necessary course of business.
- (D) Insiders must report all trades in securities of the Company by them or any of their “associates” (companies in which they have a 10% or greater interest, spouses and relatives living in their home) within three days to the Chief Financial Officer. The report must include the date of trade, number of securities bought and/or sold and the purchase or selling price. Where possible, notice of trades in securities of the Company by employees or any of their associates should be given to the Chief Financial Officer prior to the trade. The period of time is usually two (2) or three (3) days.
- (E) “Trading” includes the exercise of stock options granted by the Company.

Software Protection Policy

This software protection policy addresses the use of software by personnel of Burntsand on computers supplied by Burntsand.

1. The use of software on computers supplied by Burntsand that is not licensed to, or owned by Burntsand, is strictly prohibited.
2. Employees must not copy or modify, or cause or allow anyone else to copy or modify, any software which is owned by or licensed to Burntsand, unless, such copying or modifying is in accordance with the terms and conditions contained in the appropriate licensing agreement, or, such copying or modifying is for backup purposes only or is approved by Burntsand.

3. On the completion of employment, each employee must return to Burntsand all software and the related materials licensed to or owned by Burntsand that are in the employee's possession.

Conflict of Interest

Employees are to avoid entering into situations in which their personal interests might conflict with those of Burntsand. More specifically, employees should avoid acquiring interests or participating in activities which would deprive Burntsand of the time or attention required to perform their duties properly or create an obligation which would affect their judgment or ability to act in Burntsand's best interests.

Work for a third party may not be done during regular working hours and no Burntsand facilities, equipment, supplies or labour are to be used to conduct this outside activity.

A potential for conflict of interest may be present in relationships with enterprises which supply, buy from, or compete with Burntsand. Unacceptable activities include borrowing from such a company (unless it is a chartered bank), employment, consultation or directorships with such a company; receipt of gifts or favors of more than nominal value, (\$100.00) particularly in situations in which business judgment may be influenced.

Employees are required to provide full written disclosure to their immediate manager and Human Resources department before they engage in any related professional work, outside of Burntsand.

Employees who have a spouse or a member of their immediate family engaged in a similar business to Burntsand, must disclose in writing to their immediate manager and the Human Resources department.

Failure to disclose or discuss information related to any of the above is considered a serious breach of Company policy and may lead to disciplinary action up to and including termination of employment.

Gifts and Entertainment

Some employees have occasion to incur reasonable business entertainment expenses. These employees must not directly or indirectly give or receive, on behalf of Burntsand, gifts of a value greater than \$100.00.

Dealing with Public Officials, Vendors, and Clients

In dealings with domestic or foreign public officials, vendors and clients, employees are expected to conduct themselves in a manner that does not discredit and does not appear to discredit the integrity of the person or organization with whom they are dealing.

Employees must not be involved in paying or accepting any bribe, kickback or other unlawful payment or benefit to secure any concession, contract or other favorable treatment, greater than a nominal value. (\$100.00) Employees must report any such attempted actions to their managers who will be responsible for reporting it to the appropriate senior manager. Also, no gifts, entertainment or benefit may be conferred on any vendor, client or public official by Burntsand or its employees in circumstances where such an action could be viewed as attempting to secure the favor of such a person.

Only corporate Vice Presidents are authorized to release any Company information to the media or investment community. Anyone can release any information which has been made available publicly.

Preservation and Use of Company Property

Employees are responsible for all Company property, materials, or written information issued to them or in their possession or control.

The following guidelines should be adhered to:

- 1) Computers must remain in the possession of employees at all times. Computers are required to be properly secured with a cable lock in a Burntsand facility or on a client site and/or hotel room, or checked with a concierge.
- 2) Employees working from home must take precautions to avoid loss or accidental damage.
- 3) Computers stored in employees' automobiles must be placed in the trunk.
- 4) Caution should be exercised in airports, especially security checkpoints. Employees should keep their computer equipment within eyesight at all times.

Employees must return all Burntsand property immediately upon request or upon termination of employment. Where permitted by applicable laws, the Company may withhold from the employee's cheque or final pay cheque the cost of any items that are not returned when required. Burntsand may also take all actions deemed appropriate to recover or protect its property.

Responsibility for Recovery and/or Cost of Company Property

Burntsand's property insurance will not cover the loss of a single PC. Burntsand has a deductible threshold above these levels. Equipment provided to employees is their responsibility and employees are responsible for the recovery and/or cost of such equipment. Where necessary precautions have been taken, Burntsand may waive replacement costs. Where negligence has been determined the Company may recover the cost of the loss from the employee.

E-mail/Internet/Computer Use

To ensure that all employees are clear, the following guidelines have been established for using the internet and e-mail.

Acceptable uses of the Internet and Company E-mail:

Burntsand provided internet and e-mail access is intended for business purposes only. Burntsand encourages the use of internet and e-mail because they make communication more efficient and effective. Internet service and e-mail are Company property. However e-mail may be used for other incidental use which would otherwise be done by telephone. Incidental usage that becomes an imposition on others, interferes with an employees' work responsibilities, squanders resources or burdens the system is not considered acceptable and is not permitted. Every employee has a responsibility to maintain the Company's public image and to use e-mail and access to the internet in a productive manner.

Unacceptable uses of the Internet and Company E-mail:

The Company internet and e-mail access may not be used for transmitting, retrieving or storage of any communications of a discriminatory or harassing nature or materials that are obscene or X-rated. Harassment of any kind is prohibited. No messages with derogatory or inflammatory remarks about an individual's race, age, disability, religion, national origin, physical attributes or sexual preference may be transmitted. No abusive, profane or offensive language is to be transmitted through the Company's internet or email system. Electronic media may not be used for any purpose that is illegal or against Company policy or contrary to the Company's best interest. Solicitation of non-Company business or any use of the Company's internet or e-mail for personal gain is prohibited.

Burntsand expressly prohibits the following use of the internet and e-mail:

- Downloading, disseminating or printing copyrighted materials (including articles and software) in violation of copyright laws;
- Using offensive or harassing statements that are in violation of the Burntsand discrimination and sexual harassment policy;
- Visiting "Adult Only" or "Hate" sites;
- Making statements in e-mails that are unnecessarily argumentative and insulting to the recipient;
- Sending, receiving, printing or otherwise disseminating proprietary data, trade secrets or other confidential information that belongs to Burntsand in violation of the Employee Confidentiality & Non-Competition Agreement or the Code of Business Conduct;
- Sending chain letters, gambling or engaging in any other activity in violation of federal, provincial, state or local laws.

Communications

Each employee is responsible for the content of all text, audio or images that they place or send over the Company's e-mail/Internet system. No e-mail or other electronic communications may be sent which hides the identity of the sender or represents the sender as someone else or someone from another Company. All messages communicated on the Company's internet and e-mail systems should contain the employee's name.

Any messages or information sent by an employee to another individual outside of the Company via an electronic network (e.g., bulletin board, online service or Internet) are statements that reflect on the Company. While some employees include personal "disclaimers" in electronic messages, there remains a connection to the Company, and the statements may be tied to the Company.

All communications sent by employees via the Company's e-mail/Internet system must comply with this and other Company policies and may not disclose any confidential or proprietary Company information.

Software

To prevent computer viruses from being transmitted through the Company's internet/e-mail system, employees may not download any unauthorized software. All software downloaded must be registered to the Company. Employees must not prevent or interfere with security or virus prevention software installed by the company. Employees should contact Corporate IT if they have any questions.

Copyright Issues

Copyrighted materials belonging to entities other than Burntsand may not be transmitted by employees on the Company's e-mail/Internet system. All employees obtaining access to other companies' or individuals' materials must respect all copyrights and may not copy, retrieve, modify or forward copyrighted materials, except with permission, or as a single copy to reference only. Failure to observe copyright or license agreements may result in disciplinary action up to and including termination.

Security

The Company routinely monitors usage patterns for its e-mail/Internet communications. The reasons for this monitoring are many, including cost analysis/allocation and management of the Company's gateway to the Internet. All messages created, sent, or retrieved over the Company's e-mail/Internet are the property of the Company and should be considered public information. Burntsand reserves the right to access and monitor all messages and files on the Company's internet/e-mail system. Employees should not assume electronic communications are private and should transmit highly confidential information password protected or encrypted.

Violations

Any employee who abuses the privilege of Burntsand facilitated access to e-mail or the Internet will be subject to corrective action up to and including termination. If necessary, the Company also reserves the right to advise appropriate legal officials of any illegal violations.

Dress Code

Employees are required to dress in a manner consistent with the nature of the work performed and appropriate to clients' expectations. Since our business normally occurs in professional environments, dress should be appropriate to those settings. It is employees' responsibility to wear appropriate business attire and present a well-groomed and professional appearance. Employees who are in doubt or have questions about specific personal appearance standards should consult with their manager or the Human Resources department.

Drug & Alcohol Use

Burntsand provides a drug-free and safe working environment. Employees are required to report to work in a ready state to work.

While engaged in business-related activities employees must not use, possess, distribute, sell, or be under the influence of alcohol or illegal drugs. Such violations may also have legal consequences.

The proper use of prescribed drugs is permitted on the job only if they do not impair an employee's ability to perform the essential functions of the job effectively and in a safe manner that does not endanger other individuals in the workplace.

Burntsand is committed to the responsible use and consumption of alcohol at Burntsand sponsored social events, functions or activities. Accordingly, all Burntsand employees are expected to adhere to this policy and to set an example in this regard at any such Burntsand function. This commitment is premised on the need for consideration for those who choose not to consume alcohol and those who experience difficulty in the personal use of alcohol. This commitment is also founded on the changing judicial environment in the area of alcohol-related liability.

In order to ensure a safe and enjoyable atmosphere for all Burntsand functions, employees who choose to drink are expected to do so in moderation and in a responsible fashion.

Any Burntsand employee who chooses to consume alcohol at a Burntsand function must not return to work after the Burntsand function. As is required by law, people should not drive while in an impaired condition and Burntsand wholly supports and strongly endorses the policy of "don't drink and drive".

It is of paramount importance to the company that all employees return to their homes in a safe and secure manner from all company sponsored functions. If an employee, after consuming alcohol, decides for safety reasons they should not drive, they should obtain a taxi chit from a manager present. In extreme cases where an employee is deemed to be intoxicated, who has driven to the event, a manager can request their car keys and if the employee refuses, the police will be called and the employee will be dealt with in a disciplinary fashion for insubordination.

In Cases of Injury

Employees injured on the job in the normal course of employment are directed to seek medical attention at once and to report the injury to their manager immediately. Employees are advised to seek medical attention for work-related injuries with a physician. Where required, employees are provided Workers' Compensation insurance protection. Appropriate accident report forms must be completed and are available from the Human Resources department.

Fire and Security Procedures

In the event of a fire alarm, employees must calmly proceed to the nearest stairway exit and vacate the building. Employees must never attempt to enter an elevator during an emergency fire alert. When leaving your work areas, employees are asked to take their personal belongings with them. It is the responsibility of the designated fire marshal and manager to check their area to ensure that all employees have evacuated.

Unlawful Harassment

Harassment Free Workplace Policy

Purpose of the Policy

Burntsand recognizes that all employees have the right to work in an environment free from any form of harassment, including harassment with respect to race, colour, ancestry, place of origin,

political belief, religion, marital status, family status, disability, sex, sexual orientation, age or offence conviction.

Workplace harassment will not be tolerated by Burntsand. All employees are expected to conduct themselves in a responsible and professional manner in order to maintain a pleasant working environment free from harassment.

Burntsand will make every reasonable effort to ensure that no employee is subjected to harassment. To that end, Burntsand has developed the Harassment Free Workplace Policy to define workplace harassment and to provide a mechanism to deal quickly and effectively with any incident that might occur.

For the purposes of the Harassment Free Workplace Policy, the term employee includes independent contractors of Burntsand.

Definitions

Workplace Harassment

Workplace harassment is one or a series of incidents involving unwelcome comments or actions concerning a person's race, colour, place of origin, ancestry, political belief, religion, criminal conviction, sex, sexual orientation, age, marital or family status or disability which offends or humiliates an employee.

Workplace harassment can occur at the office, at office related social functions, at work related conferences or training sessions, during work related travel or elsewhere if the person harassed is there as a result of work related responsibilities.

Workplace harassment may include such actions as:

- verbal or physical abuse, threat or intimidation;
- unwelcome remarks, jokes or innuendoes about race, colour, citizenship, birthplace, creed, sex, sexual orientation, age, body, disability, attire and marital or family status;
- the display of pornographic, racist, or other offensive or derogatory pictures;
- unnecessary or uninvited physical contact such as touching, patting, pinching, or punching;
- practical jokes which cause awkwardness or embarrassment.

Sexual Harassment

Workplace harassment includes sexual harassment. Sexual harassment is defined as one or a series of incidents involving unwelcome conduct of a sexual nature that detrimentally affects the work environment or leads to adverse job related consequences for the victim of the harassment.

Conduct of a sexual nature may include such actions as:

- unwanted physical contact - forced sexual acts, pulling or undoing clothing, hugging, kissing, touching, patting, pinching, brushing against;
- unwanted gestures or actions which have sexual content - leering, ogling, fondling oneself, exposing oneself, giving sexually suggestive gifts, displaying sexually explicit material in the workplace (magazines and posters);
- unwanted verbal conduct - threats of job consequences for failure to comply with sexual demands or promises of job benefits for complying, sexual propositions, questions regarding "sex life" or preferred sexual practices, coercive social invitations, suggestive

comments or innuendoes about physical attractiveness, body parts, or clothing, crude or abusive remarks;

- denigration because of gender - comments about physical unattractiveness, sexist remarks about appropriate roles for men or women.

Not Harassment

Under no circumstance does workplace harassment include negative performance evaluations or regular discipline that may be implemented by Burns&Mcdonnell. This policy is also not meant to inhibit free speech or interfere with the normal social relations that are a part of a workplace environment.

Retaliation

Retaliation is any negative action taken against an individual for having invoked this policy or having participated or co-operated in any investigation under this policy. Retaliation is strictly prohibited.

Complaint Procedure

Reporting an Incident

A person who considers that she or he has been subjected to workplace harassment (the “complainant”) is encouraged to bring the matter to the attention of the person believed to be responsible for the conduct (the “respondent”) and let the person know that their conduct is unwelcome. Where the complainant does not wish to bring the matter directly to the attention of the person they feel is responsible, or where such an approach is attempted and does not produce a satisfactory result, the complainant must seek the advice of a Company Complaint Officer as soon as possible.

Employees will be provided a list of Company Complaint Officers.

Meeting with the Complaint Officer

The Complaint Officer will inform the complainant of their right to make a written complaint under this policy. A written complaint should include details of the incident(s), the name of the person(s) involved and any potential witness(es). The complainant may withdraw from any further action in connection with the complaint at any stage. Where the complainant chooses to withdraw from the complaint procedure, Burns&Mcdonnell, in its sole discretion, may continue to deal with and investigate the complaint.

Possible Actions

No Harassment: If the complainant and the Complaint Officer agree that the conduct in question is not workplace harassment as defined in this policy, Burns&Mcdonnell may take no further action.

Harassment Without Written Complaint: Where a complainant brings to the attention of a Complaint Officer facts which they conclude constitute evidence of workplace harassment but the complainant does not wish to make a written complaint, the complainant may request that the Complaint Officer meet with the person whose conduct has given offence with a view to obtaining an apology and an assurance that the offensive conduct will not be repeated.

Harassment With Written Complaint: Where the complainant, after meeting with the Complaint Officer, decides to make a written complaint, Burns&Mcdonnell will assign an individual to conduct a confidential and fair investigation of the complaint. The person investigating the complaint will take steps to appropriately resolve the concern as soon as possible. Prior to taking such steps, proposed resolutions will be discussed with the employee raising the complaint.

Possible Outcomes

Complaint is Substantiated: Where the investigation leads to a conclusion that the complaint of workplace harassment is substantiated, Burntsand will take appropriate disciplinary action up to and including termination of employment of the respondent.

Complaint is not Substantiated: Burntsand recognizes that the issue of whether workplace harassment has occurred can be a difficult question requiring a factual determination based on all of the evidence received. However, a complaint brought under this policy which is determined to involve malicious intent by the complainant is a violation of this policy and Burntsand will take such disciplinary measures as Burntsand deems appropriate up to and including termination of employment of the complainant.

Confidentiality

To protect the interests of the complainant, the person complained against and others who must report incidents of workplace harassment, as well as each employee of Burntsand has a duty to maintain reasonable confidentiality throughout the process. Information and documents relating to a complaint will only be disclosed to the extent necessary to carry out the procedures set out in this policy or as is required by law.

Note

Nothing in this policy precludes an individual's right to file a complaint pursuant to provincial human rights legislation should the complainant feel the situation warrants such action.

Equal Opportunity/Employment Equity

Burntsand strictly adheres to the legal definitions of Employment Equity in Canada and Equal Opportunity in the United States.

Canada:

Burntsand is committed to implementing employment equity. Specifically, employment equity is a human resources planning tool designed to eliminate barriers in the workplace that may prevent the full participation of all employees and potential employees, including designated group members. Implementation of employment equity will contribute to the overall effectiveness of the organization. Implementation of employment equity will be monitored on a regular basis by senior management to ensure Burntsand is complying with the regulations of the Employment Equity Act. This policy covers all employees in the Company.

The principles of employment equity are fairness and avoidance of bias. *It does not mean* reverse discrimination in terms of participation of employees within Burntsand or that specific quotas are being applied. Hiring and promotional decisions are based on job criteria and not personal characteristics.

Employment equity will be part of the Human Resources Department with direct reporting to the company President. Ultimately, the President will be responsible for ensuring employment equity is fully implemented, followed by every manager within the company and is used as a planning tool to ensure no employee is prevented from participating in the company.

The *Employment Equity Act* requires employers to identify and eliminate barriers to the employment of women, members of visible minorities, persons with disabilities and Aboriginal peoples. As well, employers must move towards a representative workforce. By law, they are required to develop and implement an employment equity plan, in consultation and collaboration with employee representatives. They must also report annually on results achieved.

United States:

Burntsand is an Equal Opportunity Employer and strives to comply with all applicable laws prohibiting discrimination based on race, color, religion, sex, age, national origin or ancestry, physical or mental disability, veteran status, marital status, sexual orientation, and any other basis protected by federal, state, or local laws.

For both Countries:

Employees are required to report every instance of unlawful discrimination, harassment or retaliation to their Manager or the Regional Managing Director of Burntsand, or any member of the Human Resources Department regardless of whether they or someone else is the subject of the discrimination. Detailed reports including names, descriptions, and actual events or statements made will greatly enhance Burntsand's ability to investigate. Any documents supporting the allegations should also be submitted. Based on this report, Burntsand will conduct an investigation. Burntsand prohibits any and all retaliation for submitting a report of unlawful discrimination and for cooperating in any investigation.

If the investigation determines that prohibited discrimination or other conduct that violates Burntsand policy has occurred, Burntsand will take disciplinary action, up to and including termination of employment, against those who engaged in the misconduct. Burntsand will also evaluate whether other employment practices should be added or modified in order to deter and prevent that conduct in the future. The employee will be informed of whatever action(s) Burntsand takes to resolve and remedy the situation.

Burntsand actively subscribes to policies that ensure that people decisions will be made solely on the basis of merit. The Company affords equal opportunity for employment to all individuals and will recruit, hire, train and promote employees and will administer all human resource actions such as compensation, benefits, transfers, layoffs, return from layoff, Company sponsored training, education and educational assistance, without regard to race, colour, religion, sexual orientation or sexuality, gender, national origin, color, marital status, disability, medical condition and age in compliance with federal, provincial, state and local laws

References

If employees resign from their employment or if their employment is terminated, the Human Resources department will, if requested by the person affected, normally provide to prospective employers, basic information that confirms length of service, job title and basic responsibilities. Comments regarding job performance positively or negatively will not be divulged.

FORM OF ACKNOWLEDGEMENT

This is to acknowledge that I have received a copy of the Code of Business Conduct and understand that it outlines my privileges and obligations as a Burntsand employee.

I further understand that if I have any concerns as to the application or interpretation of the CODE OF BUSINESS CONDUCT, I will discuss it with my manager and, if required, will seek the advice of the Human Resources department.

Date

Employee Signature

Please Print Name

Date

Manager's Signature

Please Print Name