

**WHISTLEBLOWER POLICY
TERVITA CORPORATION**



EARTH MATTERS

WHISTLEBLOWER POLICY

1. PURPOSE

Tervita Corporation and its subsidiaries (collectively, the "**Corporation**") is committed to maintaining a workplace in which the Corporation can receive, retain, and address all complaints received by the Corporation regarding violations or perceived violations of its various business and ethics policies, and all applicable laws and regulations.

At the recommendation of the Audit Committee (the "**Audit Committee**") of the board of directors (the "**Board**") of the Corporation, the Board has adopted this Whistleblower Policy (this "**Policy**") to comply with applicable Canadian securities or other applicable laws; to provide a procedure for the receipt, retention and treatment of complaints; and to encourage directors, officers, employees and contractors of the Corporation to report evidence of any misconduct without fear of discrimination, harassment or retaliation.

2. SCOPE

This Policy provides for:

- (a) the receipt, retention and treatment of complaints received by the Corporation regarding:
 - (i) irregularities in financial reporting or accounting, inadequate internal controls and misleading or coercion of auditors;
 - (ii) violations or potential violations of applicable laws, rules or regulations, including, but not restricted to the following:
 - (A) violations of applicable health & safety, securities and environmental laws;
 - (B) failure to comply with anti-bribery provisions;
 - (C) corporate fraud;
 - (D) inefficiencies, waste or inappropriate use of the Corporation's resources;
 - (E) conflicts of interest; and
 - (F) unsafe work practices;
 - (iii) questionable moral and ethical matters in breach of the business and ethics policies of the Corporation; and
- (b) the confidential, anonymous submission by employees, officers, directors, contractors or consultants of the Corporation of concerns regarding any of the matters described above.

3. COMPLAINT PROCEDURE

3.1 Reporting Procedure

All directors, officers, employees, consultants and third party business partners, customers or vendors of the Corporation are encouraged to promptly report, either orally or in writing, all evidence of any activity by a department of the Corporation or an individual director, officer, employee or consultant that is violation of the Scope set out in Section 2 above to the Chair (the "**Audit Chair**") of the Audit Committee or the Vice President, Business Services (the "**VP Business Services**") of the Corporation.

If the reporting party is uncomfortable addressing their concerns to the Audit Chair or the VP Business Services, the accounting and audit complaints hotline (the "**Confidence Line**") can be contacted anonymously at 1-800-661-9675 or online at www.tervita.confidenceline.net.

The Confidence Line is a third-party service provider that strives to assure anonymity if requested, and has the details of complaints which are distributed directly to the Audit Chair or the VP Business Services.

Persons contacting the Confidence Line are encouraged to provide as much specific information as possible when communicating concerns, including names, dates, places and events that took place, the employee's or consultant's perception of why the incident(s) may be a violation.

All reported complaints (whether from a Corporation employee, officer or director, or otherwise) received by the Corporation regarding the matters set out in Section 2 above (each a "**Complaint**") shall be referred to the Audit Chair or the VP Business Services.

3.2 Role of the Audit Chair

The Audit Chair shall or the duly appointed designate of the Audit Chair shall:

- (a) promptly conduct such investigation of any Complaint as he or she considers appropriate in the circumstances;
- (b) retain any documentation received or created in connection with any Complaint in accordance with all applicable laws and any related corporate records retention policy;
- (c) recommend to the Audit Committee the action which he or she considers appropriate with respect to any Complaint;
- (d) in the event that any member of the Audit Committee is the subject of a Complaint, report and make recommendations to those Audit Committee members who are not subject to such Complaint; and
- (e) oversee the maintenance of a log of all Complaints, tracking the receipt, internal review and resolution of each such Complaint in accordance with record retention policies.

3.3 Role of the Audit Committee

The Audit Committee shall:

- (a) have access to all communications and documents received by the Audit Chair in connection with any Complaint;
- (b) oversee the process contemplated by the Secure Reporting Process (defined below);
- (c) consider recommendations made by the Audit Chair with respect to any action to be taken with respect to a Complaint;
- (d) obtain advice from external legal counsel to the Corporation or from independent legal counsel, in the discretion of the Audit Committee, regarding any Complaint;
- (e) direct whatever additional investigation that the Audit Committee deems appropriate, if required; and
- (f) report on and recommend to the Board the actions that should be taken with respect to any Complaint.

3.4 Role of the VP Business Services

The VP Business Services shall be satisfied that:

- (a) the Audit Committee has been advised of any changes to the Confidence Line or the secure reporting process of the Corporation;
- (b) that the investigation of all Complaints received through the Confidence Line are carried out in a confidential manner and in accordance with this Section 3; and
- (c) together with the Audit Committee, the effectiveness of the Confidence Line is assessed annually and any suggested or required improvements or enhancements thereto are reported to the Board.

3.5 Immaterial Complaints

The Audit Chair may take action with respect to Complaints which he or she considers to be immaterial without the prior approval of the Audit Committee. Immaterial complaints are those that have no potential impact on the Corporation's financial statements or regulatory filings and do not involve any violation or perceived violation of any law. In turn, the Audit Chair shall report to the Audit Committee at the next meeting of the Audit Committee on all such action taken. The Audit Committee will then report to the Board.

4. PROTECTION

This Policy protects any employee, contractor, consultant, officer or director of the Corporation who legitimately and in good faith:

- (a) discloses a violation or alleged violation regarding the Corporation's accounting, internal accounting controls or auditing matters, or discloses a violation or alleged violation of: applicable securities laws, the rules or regulations of the applicable securities regulatory authorities, or applicable criminal laws;
- (b) files, causes to be filed, testifies, participates in, or otherwise assists in a proceeding filed under: applicable securities laws, the rules or regulations of the applicable securities regulatory authorities, or applicable criminal laws;
- (c) provides a law enforcement officer with any truthful information relating to the commission or possible commission of any criminal offence; and
- (d) discloses a violation or alleged violation of applicable laws, rules or regulations.

Any individual who in good faith reports a Complaint will receive a response and will be protected from threats of retaliation, harassment, discharge, or other types of discrimination including but not limited to respecting compensation or terms and conditions of employment, that are directly related to the disclosure of such Complaint.

Any effort to retaliate against any person making a Complaint in good faith is strictly prohibited and shall be reported immediately to the VP Business Services. A summary of these events and the results of any subsequent investigations shall be reported to the Audit Committee. Any allegations regarding such retaliation will be investigated and dealt with in accordance with this Policy.

5. CONFIDENTIALITY AND ANONYMITY

All Complaints, whether or not received anonymously through the Confidence Line, shall be treated as strictly confidential.

5.1 Secure Reporting Process

The Corporation has set up the Confidence Line to provide the Corporation's employees, officers, directors, contractors, consultants, customers, shareholders or other stakeholders with a means, intended to be confidential and anonymous, of submitting concerns to the Audit Chair regarding:

- (a) questionable accounting or auditing matters at the Corporation, including but not limited to any matter related to the matters set out in Section 2 above;
- (b) violations or possible violations of any laws, rules or regulations, including but not limited to Canadian securities or environmental or health and safety laws or any violations of the types listed in Section 2 above; and
- (c) questionable moral or ethical matters in violation or possible violation of the business and ethics policies of the Corporation.

5.2 Administration

The Confidence Line is administered, independently monitored and staffed by a third party and is intended to provide a confidential, anonymous means of submitting concerns under this Policy.

The Confidence Line can be contacted anonymously at 1-800-661-9675 or online at www.tervita.confidenceline.net.

6. FURTHER INFORMATION

Further information regarding any Complaint may be required depending on the nature of the Complaint and the completeness and clarity of the information provided in respect thereof. Allegations made anonymously should contain sufficient detail and information so that, if necessary, a meaningful investigation can be conducted.

The collection of additional information required in support of an investigation can be coordinated through the Confidence Line in seeking to preserve the anonymity of the party making the Complaint.

7. ACCOUNTABILITY

7.1 Confidentiality

No person involved in the investigation of any Complaint shall discuss such Complaint or any action recommended or taken with respect to such Complaint with any other officer or employee of the Corporation, except to the extent reasonably necessary to give effect to this Policy (including the investigation of any Complaint).

All persons involved in the investigation of a Complaint shall maintain the confidentiality or anonymity of any person making a Complaint to the fullest extent reasonable and practicable within the legitimate needs of any ensuing evaluation or investigation, and subject to compliance with applicable laws. Legal or business requirements may not allow for complete anonymity. In addition, persons making Complaints should be aware that their identity might become known for reasons outside the control of the Corporation.

The identity of other persons subject to or participating in any inquiry or investigation relating to a Complaint shall also be maintained in confidence subject to the same limitation.

7.2 Immediate Reporting

Complaints alleging fraud in connection with the deliberate misrepresentation of the financial condition of the Corporation, including without limitation the intentional misrepresentation, misstatement or omission of amounts or disclosures in the financial statements of the Corporation or other malfeasance or significant loss exposure will be reported immediately to the Audit Committee.

7.3 Failure to Comply

The VP Business Services shall report to the Audit Committee on any failure of any employee, contractor, consultants, officer or director of the Corporation to co-operate in the effective implementation or application of this Policy.

8. NON-RETALIATION

8.1 Prohibited Conduct

The Corporation prohibits discrimination, harassment or retaliation against any employee, officer, director, contractor or consultant who provides information or otherwise assists in an investigation or proceeding regarding any conduct within the scope of this Policy (set out in Section 2 above).

Every employee, officer, director, contractor and consultant of the Corporation is responsible for ensuring that the workplace is free from all forms of discrimination, harassment and retaliation prohibited by this Policy. No employee, officer, director, contractor or consultant of the Corporation has the authority to engage in any conduct prohibited by this Policy.

8.2 Reporting in Good Faith

An employee, officer, director, contractor or consultant of the Corporation who legitimately, and in good faith, engages in any of the activities set out in Section 3 above to file a Complaint, shall not, as a result of those activities, be discharged, demoted, suspended, threatened or harassed or otherwise discriminated or retaliated against in the terms or conditions of employment or directorship with the Corporation.

However, since such allegations of impropriety may result in serious personal repercussions for the target person or entity, the employee, officer, director, contractor or consultant making the allegation of impropriety should have reasonable probable grounds before reporting a Complaint and should undertake such reporting in good faith, in the best interests of the Corporation, and not for personal gain or motivation.

Any employee, officer, director, contractor or consultant of the Corporation who legitimately, and in good faith, believes that he or she has been the subject of discrimination, harassment and/or retaliation for engaging in any of the activities set out in Section 3 above, or is aware of any conduct which may be prohibited by this Policy, should immediately report such acts to the VP Business Services or, alternatively, through the Confidence Line. Any employee, officer, director, contractor or consultant who receives such a Complaint, or witnesses any conduct which he or she legitimately, and in good faith, believes may be prohibited by this Policy, must immediately notify the VP Business Services or, alternatively, report such conduct through the Confidence Line.

8.3 Disciplinary Action

An employee, officer, director, contractor or consultant of the Corporation who retaliates against a person who has reported a violation in good faith is subject to disciplinary action up to and including dismissal for cause.

9. FALSE COMPLAINTS

The Audit Committee will regard the making of any deliberately false or malicious allegations by an employee of the Corporation as a serious offence that may result in recommendations to the Board or senior management for disciplinary action up to and including dismissal for cause.

10. RECEIVING AND INVESTIGATING REPORTS

10.1 Conducting the Investigation

Upon receiving a Complaint, the Audit Chair and the VP Business Services will promptly conduct or cause to be conducted a thorough investigation, as indicated in Section 3 above. The Audit Chair and the VP Business Services may engage outside legal counsel for the purposes of assisting in the investigation. It is the obligation of all employees, officers, directors, contractors or consultants of the Corporation to co-operate in any such investigation. Individuals responsible for any such investigation will maintain confidential the allegations of the Complaint and the identity of all persons involved (including the Complainant), subject to the requirement of a full and impartial investigation, or in order to remedy any violations of the Corporation's policies, or monitor compliance with or administer the Corporation's policies. The investigation of a Complaint will include, but will not be limited to, discussions with the Complainant (unless the Complaint was submitted on an anonymous basis), the party against whom allegations have been made, and witnesses, if appropriate.

10.2 Disclosure of the Investigation Outcome

At the discretion of the Audit Chair, the outcome of any Complaint investigation may be shared with the senior management of the Corporation.

10.3 Disciplinary Action

In the event that an investigation establishes that an employee, officer, director, contractor, or consultant of the Corporation has engaged in conduct or actions constituting discrimination, harassment and/or retaliation in violation of this Policy, the Corporation will take immediate and appropriate corrective action up to and including termination of that person's employment or position in the Corporation with cause.

In the event that an investigation reveals that a Complaint was frivolously made or undertaken for improper motives or made in bad faith or without a reasonable basis, as determined by the Audit Committee, appropriate disciplinary action may be taken.

11. COMPLIANCE AND ENFORCEMENT

All directors, officers, employees and consultants of the Corporation will be provided with a copy of or access to this Policy and shall execute a compliance certification regarding acknowledgment of and compliance with the procedures and restrictions set forth in this Policy.