



SUPPLIER CODE OF CONDUCT AND ETHICS

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1 INTRODUCTION

Gibson Energy Inc. (along with its affiliates, "**Gibson**" or the "**Company**") is committed to conducting its business ethically and legally, with honesty, integrity and fairness. Our high standard of responsible business practices not only applies to our own *Code of Conduct and Ethics* as a company, but also extends to all our Suppliers through this *Supplier Code of Conduct and Ethics* (the "**Supplier Code**"). This Supplier Code was informed by the principles from the United Nations (UN) Global Compact, the UN Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights and the International Labor Organization (ILO) conventions such as the ILO Declaration on Fundamental Principles and Rights at Work.

This Supplier Code applies to all Gibson's suppliers including all entities that provide goods or services, whether to or on behalf of Gibson. This includes consultants, contractors, advisors and other business partners through which Gibson procures goods and services, as well as their full-time and part-time employees, sub-contractors and sub-suppliers (collectively, "**Suppliers**"). Gibson is committed to work with suppliers of all sizes in the communities in which it operates and if requested, will work with its suppliers to ensure that they understand their obligations under this Supplier Code.

While we recognize that there are different legal and cultural environments in which Suppliers operate throughout the world, this Supplier Code sets forth the minimum requirements that all Suppliers must meet. Our expectation is for Gibson's Suppliers to operate in ways that contribute to the welfare of their key stakeholders and respect the rights of all constituents affected by their operations.

Suppliers with whom we do business should carefully read and understand our Supplier Code and must agree to abide by its requirements as a condition of doing business with us. The Supplier Code supplements the requirements, guidelines and standards of conduct described in Gibson's agreements for the procurement of goods and services along its supply chain. Suppliers should also familiarize themselves with Gibson's other policies applicable to Suppliers, which may have more detailed requirements relating to the topics covered in this Supplier Code.

Those policies include:

- *Code of Conduct and Ethics*
- *Operations Policy*
- *Labour & Human Rights Policy*
- *Diversity & Inclusion Policy*
- *IT Assets Acceptable Use Policy*
- *Respectful Workplace Policy*
- *Workplace Violence Policy*
- *Canadian Drug and Alcohol Policy*
- *US Drug and Alcohol Policy*
- *Whistleblower Policy*
- *Insider Trading Policy*

This Supplier Code is overseen by the Board and the Sustainability and ESG Board Committee.

2 ETHICS AND INTEGRITY

2.1 COMPLIANCE WITH LAWS AND REGULATIONS

Fundamental to the Supplier Code is the understanding that a business, in all of its activities, must operate in full compliance with the laws, rules and regulations of the countries in which it operates. The Supplier Code encourages Suppliers to go beyond legal compliance in order to advance social and environmental responsibility and business ethics. Where the Supplier Code and federal, provincial, state or local laws have requirements overlapping the same subject matter, Suppliers should strive to meet the more stringent requirements.

2.2 ANTI-CORRUPTION AND BRIBERY

We expect Suppliers to uphold the values of honesty and integrity in their conduct of business, and comply with all applicable laws and anti-corruption and bribery standards. Suppliers and their personnel shall be prohibited from any and all forms of bribery, corruption, extortion, money laundering and embezzlement.

2.3 CONFLICTS OF INTEREST

Suppliers shall exercise due care and diligence to avoid conflicts of interest (when an individual's private interests interfere, or appear to interfere, in any way with the interests of the Company) by not participating in any activities or situations that may result in a conflict or perceived conflict between Supplier interests and the interests of Gibson and avoiding any activities or situations that could compromise, or appear to compromise, their judgment, objectivity or ability to act in the best interest of Gibson. The Supplier must immediately report to Gibson any instances of actual or perceived conflict of interest.

2.4 NO IMPROPER ADVANTAGE

Suppliers shall only offer or solicit gifts, gratuities or entertainment of nominal value that commonly occur during the course of normal business relationships and such gifts shall create no sense of obligation. Suppliers shall not offer payments of cash, loans, or any other kind of undue favor or use other inappropriate means of influence, or appear to influence, a business decision or gain competitive advantage.

2.5 FAIR COMPETITION/ANTI-TRUST

Suppliers are expected to conduct their business consistent with fair competition and business practices and comply with fair competition and anti-trust laws and regulations applicable in the jurisdictions of operation.

2.6 ANTI-FRAUD

Suppliers must not seek to gain any advantage of any kind by acting fraudulently, deceiving people or making false claims, or allow anyone else to do so. This includes defrauding or stealing from the company, a customer or any third party and any kind of misappropriation of property.

2.7 DATA PRIVACY AND INFORMATION SECURITY

Suppliers are expected to comply with applicable data protection laws, relevant contractual agreements and industry best practices to protect the confidentiality, privacy and security of confidential information. This includes addressing technical and organizational security through the protection of personal information against accidental, unauthorized or unlawful loss, destruction, alteration, disclosure, use and/or access.

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2.8 INTELLECTUAL PROPERTY

Suppliers must comply with all the applicable laws governing intellectual property rights, including protection against disclosure, patents, copyrights and trademarks.

2.9 INSIDER DEALING/TRADING

Suppliers shall comply with all applicable securities laws and regulations and not engage in insider trading, insider dealing or inappropriate procurement or disclosure of inside information regardless of whether the information was obtained in the course of working for or with Gibson. A Supplier in possession of inside information about a company shall not buy or sell any securities of that company.

3 LABOUR AND HUMAN RIGHTS

3.1 FUNDAMENTAL HUMAN RIGHTS

Suppliers must comply with all applicable employment, human rights, and labour laws and regulations. This includes but is not limited to requirements regarding minimum wage, working hours, overtime, days of rest, compensation and freedom of association.

- 1) **Child Labour:** Suppliers must not use child labour and must employ personnel who meet the applicable minimum legal age requirement to work in the country or countries in which they operate.
- 2) **Forced Labour, Modern Slavery, Human Trafficking:** Suppliers must not use forced or enslaved labour under any circumstances, whether in the form of compulsory or trafficked labour, indentured labour, bonded labour or other forms. Mental and physical coercion, human trafficking and modern slavery are prohibited.
- 3) **Non-Discrimination:** Suppliers must not discriminate against any individual in their employment or hiring practices. This includes discrimination based on race, ethnicity, colour, age, gender, gender identity or expression, sexual orientation, pregnancy, political beliefs, citizenship, national origin, religion, disability, parental status, economic/class status, veteran status, or any other protected status or characteristic that is not related to the individual's merit or the inherent requirements of the position sought.
- 4) **Respect and Dignity:** Suppliers must treat all of their employees (regardless of their employment status) fairly, ethically, respectfully and with dignity. Suppliers must protect their employees from harassment, bullying and victimization in the workplace, as well as from any form of retaliation. Suppliers must not exhibit or threaten to exhibit harsh or inhumane treatment, including any sexual harassment, sexual abuse, corporal punishment, abusive disciplinary practices, mental, physical or psychological coercion or verbal abuse of workers.
- 5) **Working Conditions and Hours:** Suppliers must comply with local laws and regulations related to working conditions, including working hours, over-time, days of rest and layoff practices.
- 6) **Compensation, Wages and Benefits:** Suppliers are expected to pay workers according to applicable wage laws, including minimum wages, overtime hours and mandated benefits.

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- 7) **Freedom of Association and Collective Bargaining:** Suppliers must respect the right of workers to choose whether to lawfully and peacefully form or join trade unions of their choosing and to bargain collectively.

3.2 HEALTH AND SAFETY

Suppliers are expected to promote the health and well-being of personnel by providing a safe, healthy and hazard-free working environment, in accordance with all applicable municipal, provincial, state and federal laws and regulations. Supplier personnel have the right to refuse and report unsafe or unhealthy working conditions regardless of role, title or responsibility. Suppliers must proactively work to prevent occupational illnesses and work-related accidents and hazards, such as through emergency preparedness and response plans, if applicable. Suppliers and their personnel must also report for work fit to perform duties and free from the influence of any substance that could prevent work activities from being conducted safely, effectively and in compliance with all applicable laws. Working safely and responsibly is an obligation shared by all Suppliers, and we expect our Suppliers to support a safe and hygienic working environment and to operate with health and safety as a top priority.

3.3 INDIGENOUS AND COMMUNITY RIGHTS

We strive to support local communities, including Indigenous groups, and aspire to build positive and sustainable relationships with Indigenous Peoples and other local communities across our operational footprint. We believe suppliers should, where applicable, endeavor to have a similar approach and engage respectfully with Indigenous and other communities (including respecting their rights and traditions), promote local employment and supplier opportunities and identify and foster business opportunities in such communities.

3.4 DIVERSITY

Inclusivity and diversity are important principles to the Company. We aspire to have a diverse supplier base including suppliers that are majority-owned and operated by traditionally underrepresented groups such as women, racial and ethnic minorities and Indigenous Peoples. Suppliers are encouraged to identify, adopt and integrate diverse vendors into their supply chain so their own supply chain reflects the diversity of society.

4 ENVIRONMENT

4.1 ENVIRONMENTAL MANAGEMENT

Suppliers are expected to comply with applicable environmental laws and conduct their activities in an environmentally responsible manner. Suppliers must obtain, maintain and follow all required environmental permits, approvals and registrations and keep current environmental operational and reporting requirements. We also encourage Suppliers to identify potential environmental impacts of their business and seek opportunities to improve their environmental management practices in their products, processes and business activities wherever possible.

4.2 POLLUTION PREVENTION AND RESOURCE REDUCTION

Suppliers should strive to minimize air emissions and discharges of pollutants or chemicals, and to conserve natural resources including water, raw materials and minerals, among others.

4.3 WASTE

Suppliers must manage the storage, discharge or disposal of waste generated from business operations in compliance with applicable laws and regulations. Suppliers must handle chemical

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and hazardous items in a safe manner and dispose of these items in compliance with applicable laws with a view to minimizing impacts on the environment. Suppliers should also strive to identify opportunities to manage, recycle, reuse and reduce waste.

4.4 ENERGY CONSUMPTION AND GREENHOUSE GAS EMISSIONS

Suppliers should consider energy efficiency of business operations in order to reduce greenhouse gas emissions where possible. We encourage Suppliers to improve energy efficiency in their operations, minimize energy consumption and greenhouse gas emissions and track and disclose Scope 1 and 2 greenhouse gas emissions.

5 COMPLIANCE WITH THE SUPPLIER CODE

5.1 RESPONSIBILITIES OF SUPPLIERS

Gibson ensures awareness of this Supplier Code by providing it to all new suppliers as well as making it available on our external and internal websites. Suppliers are required to comply with this Supplier Code and relevant additional Company policies as outlined above. Suppliers are also expected to appropriately enforce this Supplier Code with their personnel and ensure their own practices and principles are consistent with this Supplier Code.

Suppliers with questions about this Supplier Code or specific situations are encouraged to refer the matter to their manager, or if appropriate, the Company's Senior Vice President and Chief Administrative and Sustainability Officer (SVP & CASO). Applicable resource groups, such as legal counsel or the supply chain department of the Company, may also be contacted.

This Supplier Code is not intended to address all of the situations a supplier may encounter. There will be occasions where a supplier is confronted by circumstances not covered by the contents of this Supplier Code or any other Gibson policy or procedure, and where a supplier must make a judgment call as to the appropriate course of action. In those circumstances, Suppliers are encouraged to use their common sense in light of the spirit of this Supplier Code and to contact their manager or senior management for guidance.

5.2 REPORTING ILLEGAL OR UNETHICAL BEHAVIOUR

Suppliers who witness, discover or become aware of a violation of this Supplier Code, or any of Gibson's related policies, practices and guidelines, have an obligation to report the violation to their manager or senior management, as well as to Gibson's SVP & CASO. Any such report shall be made promptly and in good faith. Suppliers who have reason to suspect a violation may have occurred must also report the suspected violation to their manager or senior management, as well as to Gibson's SVP & CASO. All Suppliers should take their concern beyond their manager or senior management if the suspected breach was not resolved. Suppliers should be prepared to cooperate in Gibson investigations regarding violations of this Supplier Code.

In addition, reference is made to our *Whistleblower Policy* as an available procedure for the submission of matters through a confidential and anonymous process. The Company's *Whistleblower Policy* outlines how a notification or complaint will be treated once it is made and includes whistleblower protection for complainants making an anonymous complaint. The Company will not allow retaliation for reports made lawfully in accordance with the Company's *Whistleblower Policy*.

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5.3 MONITORING, NON-COMPLIANCE AND ENFORCEMENT

Gibson reserves the right to assess and monitor supplier practices with respect to this Supplier Code, including self-assessment questionnaires. Suppliers must be able to demonstrate compliance with the Supplier Code upon request. In the case of a violation or potential violation to the Supplier Code, Suppliers shall work with the Company to resolve such violations and take all reasonable measures to meet the requirements set out in the Supplier Code in a diligent manner.

A failure or violation to comply with the letter or the spirit of this Supplier Code or any associated policies, practices and guidelines of Gibson may result in disciplinary action up to and including termination of contracts in accordance with contractual terms, subsequent disqualification as a future Supplier to Gibson and/or legal action.