

## **Jewett-Cameron Trading Company Ltd.**

### **Whistleblower Policy**

Adopted on April 10, 2008  
As Amended and Adopted on November 4, 2022

#### **General**

Jewett Cameron Trading Company Ltd.'s Code of Ethics requires directors, officers, and employees of Jewett-Cameron Trading Company Ltd. or its subsidiaries (collectively the "Company") to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the Company are expected to demonstrate honesty and integrity in fulfilling their responsibilities and are expected to comply with all applicable laws and regulations.

#### **Reporting Responsibility**

It is the responsibility of all directors, officers and employees to comply with the Code of Ethics and to report serious violations or suspected serious violations in accordance with this Whistleblower Policy. Serious violations are those that may result in incorrect financial reporting, could be a violation of law or otherwise may have a significant impact on the Company.

#### **No Retaliation**

No director, officer, or employee who in good faith reports a violation of the Code of Ethics shall suffer harassment, retaliation, or adverse employment consequence, even if the good faith report is ultimately determined to be untrue. Any employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Company prior to seeking resolution outside the Company.

#### **Reporting Violations**

The Company suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases an employee's immediate supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with someone in management whom you are comfortable in approaching. Supervisors and managers are required to report suspected violations of the Code of Ethics to the Company's Compliance Officer, who has responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or are uncomfortable with the aforementioned procedure, individuals should contact the Company's Compliance Officer directly.

#### **Compliance Officer**

The Company's Compliance Officer is the person who is the Manager of Human Resources for the Company. The Compliance Officer is responsible for investigating and resolving, with the input and approval of executive management as appropriate, all reported complaints and allegations concerning violations of the Code of Ethics and, at the CEO's discretion, shall advise the Company's Board of Directors. In the event a complaint directly involves the Company's CEO or CFO, the Compliance Officer will report directly to the Chair of the Board of Directors. As of November 2022, the Compliance Officer can be reached at (503) 647-0110, PO BOX 1010, North Plains, OR 97133.

**Accounting and Auditing Matters**

The Audit Committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing. The Compliance Officer shall immediately notify the Audit Committee of any such complaint and work with the committee until the matter is resolved.

**Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation of the Code of Ethics must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code of Ethics. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

**Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the person making the complaint or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

**Handling of Reported Violations**

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.