

Arianne Anti-Bribery and Anti-Corruption Policy





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Document History

Release No	Prepared by	Description	Revised by	Approval Certificate
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Purpose

Arianne Phosphate Inc. and its subsidiaries are committed to conducting their business in accordance with all applicable laws, rules and regulations and the highest ethical standards, and this commitment is embodied in the Code of Ethics.

The purpose of this Anti-Bribery and Anti-Corruption Policy is to reiterate Arianne’s commitment to full compliance by Arianne and its personnel and agents with *Canada’s Corruption of Foreign Public Officials Act (“CFPOA”)* and any local anti-



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bribery or anti-corruption laws that may be applicable. This Policy supplements the Code of Ethics and all applicable laws and provides guidelines for compliance with the CFPOA and Arianne’s policies applicable to Arianne’s operations.

For the purposes of this Policy, a “contractor” or “third party service provider” is defined as an entity or individual who provides, and receives payment for, services or goods related to any aspect of an Arianne operation, and includes subcontractors.

Scope

This Policy applies to Arianne’s personnel and reflects the standards to which Arianne expects its business associates, partners, agents, contractors, and consultants to adhere when acting on Arianne’s behalf. This Policy is intended to supplement all applicable laws, rules, and other corporate policies, is not intended to supplant any local laws.

Definitions

Corruption Corruption is the misuse of public power for private profit, or the misuse of entrusted power for private gain.

Bribery Bribery is the offer, promise, or payment of cash, gifts, or even excessive entertainment, or an inducement of any kind offered or given to a person in a position of trust to influence that person’s views or conduct or to obtain an improper advantage.

Arianne Arianne Phosphate Inc. and its subsidiaries

Personnel Officers, directors and employees.

CFPOA *Canada’s Corruption of Foreign Public Officials Act*

Improper Payment Activity offering, paying, promising, or authorizing:

- any payment or other thing of value;
- to any person;
- directly or indirectly through or to a third party;
- for the purpose of (i.e., in exchange for);
 - causing the person to act or fail to act in violation of a legal duty;
 - causing the person to abuse or misuse their position; or
 - securing an improper advantage, contract or concession;
- for Arianne or any other party.

Forms of Bribery and Corruption

Bribery and corruption can take many forms, including the provision or acceptance of:

- Cash payments;
- Phony jobs or “consulting” relationships;



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- Kickbacks;
- Political contributions;
- Charitable contributions;
- Social benefits;
- Gifts, travel, hospitality, and reimbursement of expenses; or
- As provided in the CFPOA or in the local law.

Policy

Improper Payment Activities are strictly prohibited.

To promote compliance with anti-corruption laws in Canada, the United States, and other applicable jurisdictions, no member of the personnel shall undertake any Improper Payment Activity in respect of a foreign official, a domestic official, or a person doing business in the private sector.

In addition, Arianne's books and records must correctly record both the amount and a written description of any transaction. Arianne's personnel must ensure that there is a reasonable relationship between the substance of a transaction and how it is described in Arianne's books and records.

Audits

Audits of Arianne's sites, operating units, and contractors may be conducted periodically to ensure that the requirements of this Policy and applicable procedures and guidelines are being met. Audits may be conducted internally by Arianne, or externally by retained third parties. Audit documentation shall include performance improvement action plans.

Interaction with Other Corporate Policies

Other Arianne policies impacted by, and which should be construed consistent with this Policy, include the Code of Ethics.

Waiver

There is no permitted deviation or waiver from this Policy.

Discipline

Any member of the personnel who violates the terms of this Policy will be subject to disciplinary action. Any member of the personnel who has direct knowledge of potential violations of this Policy but fails to report such potential violations to Arianne's management or to the Human Resources and Governance Committee will be subject to disciplinary action. Any member of the personnel who misleads or hinders investigators inquiring into potential violations of this Policy will be subject to disciplinary action. In all cases, disciplinary action may include termination of employment. Any third party agent who violates the terms of this Policy, who knows of and fails to report to Arianne management potential violations



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of this Policy, or who misleads investigators making inquiries into potential violations of this Policy, may have their contracts re-evaluated or terminated.

References and Support Documents

A summary of the references and documents supporting this document is provided in this following table:

Related Documents	
Number of the Document	Name of the Document
	Code of Ethics
Extern	<i>Canada's Corruption of Foreign Public Officials Act</i>