TELUS®

BOARD POLICY MANUAL

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The Board of Directors (the "Board") of TELUS Corporation (the "Company") is responsible for the stewardship of the Company and overseeing the management of the Company's business and affairs. The Board has statutory obligations to act in the best interests of the Company, and in doing so, shall consider the interests of all affected stakeholders.

The Board is committed to ensuring it can exercise judgment independently of management and strives to adopt sound and effective practices in corporate governance in order to enhance shareholder value.

The Board Policy Manual is meant as a guideline for the Board and contains terms of reference for each committee.

Its purpose is to:

- establish an effective corporate governance system that reflects appropriate best practices in corporate governance;
- set out expectations of the Board, individual directors and committees of the Board which go beyond legal requirements;
- assist the Board in discharging its responsibilities in the most effective manner possible; and
- reinforce and facilitate the independence of the Board from management.

The Board Policy Manual consists of the following:

The following definitions will be used in these Terms of Reference:

Board	Board of directors of TELUS Corporation
CEO	President and Chief Executive Officer of TELUS Corporation
Chair	Chair of the Board of directors of TELUS Corporation
Chief Legal and Governance Officer	Chief Legal and Governance Officer of TELUS Corporation
Company	TELUS Corporation
ELT	All executive vice presidents who are appointed officers of the Company
Executive Management	The ELT and the CEO
Independent Director	An "independent" director is one who has been determined by the Board to satisfy all the tests for an "independent director" under applicable laws, rules and regulations binding on the Company from time to time, including the applicable rules of stock exchanges on which the Company's shares are listed, such as the requirements for independence under National Instrument 52-110 *Audit Committees* and National Instrument 58-101 *Disclosure of Corporate Governance Practices* of the Canadian Securities Administrators, Section 303A of the New York Stock Exchange Listed Company Manual applicable to foreign private issuers, and Rule 10A-3 – *Listing Standards Relating to Audit Committees* promulgated under the U.S. Securities Exchange Act of 1934 to implement section 3 of the U.S. Sarbanes-Oxley Act of 2002. In addition, the Company has voluntarily adopted the independence provisions in Rule 303A of the New York Stock Exchange Listed Company Manual that are not mandatory on foreign private issuers.
Lead Director	Lead Director of the Board of directors of TELUS Corporation (if applicable)

1. INTRODUCTION

The Board is responsible for the stewardship of the Company and overseeing the management of the Company's business and affairs. The Board may discharge its responsibilities by delegating certain duties to committees of the Board and to management. The specific duties delegated to each committee of the Board are outlined in the terms of reference for those committees.

2. NO DELEGATION

2.1 The Board may not delegate the following matters to any committee:

a) the removal of a director from or the filling of a vacancy on the Board or any Board committee;

b) the issuance of securities except on the terms authorized by the directors;

c) the declaration of dividends;

d) the purchase, redemption or any other form of acquisition of shares issued by the Company except on terms authorized by the directors;

e) the appointment or removal of the CEO;

f) the establishment of any Board committee and its terms of reference and the modification of the terms of reference of any existing committee;

g) the adoption, amendment or repeal of the charter documents of the Company; and

h) any other matter which is required under applicable corporate or securities laws to be decided by the Board as a whole.

3. BOARD OF DIRECTORS

3.1 Composition

a) The number of directors to be elected at a meeting of the shareholders will be a minimum of 10 and a maximum of 16 directors, including the Chair, a majority of whom are Independent Directors.

b) Subject to election by the shareholders and the requirements of the applicable laws, the Company's charter documents and the rules of any stock exchanges on which the shares of the Company are listed, the CEO will be a member of the Board.

c) The Chair of the Board must be an Independent Director. If this is not desirable in the circumstances, a Lead Director who is also an Independent Director shall be appointed.

3.2 Meetings

a) The Board will meet at least once each quarter and, including such quarterly meetings, a minimum of five times a year. Some of the Board's meetings may be held in locations other than Vancouver or may be held via a Secured Facility. A "Secured Facility" includes a landline, telepresence facility at any of the Company's offices, an approved secure video conference platform, or any other method of communication considered secure.

b) The Chair, with the assistance of the Lead Director (if there is one), CEO and the Chief Legal and Governance Officer, will be responsible for the agenda for each Board meeting.

c) The Board encourages management to attend Board meetings, where appropriate, to provide additional insight to matters being considered by the Board.

d) The Board should have an in-camera session without management present, including any management directors, as a regular feature of each Board meeting.

e) The quorum necessary for the transaction of business of the directors may be set by the directors to a number not less than 50% of the directors in office, and if not so set, is deemed to be a majority of the directors in office.

f) To the extent possible, Board materials will be made available in electronic format.

3.3 Election or Appointment of Directors

The Board, following a recommendation by the Corporate Governance Committee, will:

a) approve the management slate of nominees proposed for election at annual general meetings of the Company;

b) approve candidates to fill any casual vacancy occurring on the Board; and

c) fix the number of directors as permitted by the Company's charter documents.

3.4 Compensation and Share Ownership Requirement

Appendix I – Director Compensation and Share Ownership Criteria lists the current levels of directors' compensation and the shareholdings required of directors of the Company.

3.5 Committees of the Board

The Board will have the following committees and, after considering the recommendation of the Corporate Governance Committee, approve and/or modify their terms of reference:

a) Audit Committee – Appendix E

b) Corporate Governance Committee – Appendix F

c) People, Culture and Compensation Committee – Appendix G

d) Pension Committee – Appendix H

The Board may establish a new standing or *ad hoc* committee. Not less than a majority of the members of any new standing or *ad hoc* committee will be Independent Directors.

Each committee will report to the Board on its meetings and each member of the Board will have access to minutes of committee meetings, regardless of whether the director is a member of such committee. See Appendix D – Terms of Reference for Committees of the Board of Directors.

4. SELECTION OF MANAGEMENT

4.1. In accordance with the Company's charter documents, the Board will appoint and replace the CEO of the Company and, after considering the recommendation of the People, Culture and Compensation Committee, approve the CEO's compensation.

4.2. Upon considering the advice of the CEO and the recommendation of the People, Culture and Compensation Committee, the Board will approve the appointment of all members of Executive Management and any other appointed officers of the Company.

4.3. The Board is responsible for satisfying itself as to the integrity of the CEO and other senior management of the Company.

4.4. The Board is responsible for overseeing succession planning and will review and approve the succession plan for the CEO on an annual basis.

5. STRATEGY DETERMINATION

5.1. The Board will:

a) annually consider and approve the Company's objectives and goals, its strategic plan to achieve those objectives and goals and approve any material changes thereto;

b) monitor and assess developments which may affect the Company's strategic plan;

c) evaluate and, as required, enhance the effectiveness of the strategic planning process; and

d) monitor the execution of the strategic plan by management and monitor corporate performance against the Company's objectives and goals.

6. MATERIAL TRANSACTIONS

6.1 Subject to delegation by the Board to management and to committees of the Board, the Board will review and approve all material transactions and investments.

7. PUBLIC REPORTING

7.1 The Board is responsible for:

a) reviewing and approving financial reporting to shareholders, other security holders and regulators on a timely and regular basis;

b) ensuring that the financial results are reported fairly and in accordance with generally accepted accounting standards and related legal disclosure requirements;

c) reviewing and approving the policies and procedures in place for the timely disclosure of any other developments that have a significant and material impact on the Company;

d) reporting annually to shareholders on its stewardship for the preceding year;

e) reporting annually to shareholders on the key strategic objectives of the Company and how the Company's approach to executive compensation is designed to motivate management to achieve these strategic objectives; and

f) providing for measures that promote engagement with, and feedback from shareholders.

8. RISK OVERSIGHT AND MANAGEMENT

8.1 The Board is responsible for ensuring the identification of material risks to the Company's business and ensuring the implementation of appropriate systems and processes to identify, monitor and manage material risks to the Company's business, including strategic, operational, financial, legislative, compliance and regulatory risks. In discharging this oversight duty, the Board will review and assess annually:

a) the Company's risk management program, including risk appetite and integrated enterprise risk assessment;

b) the quality and adequacy of risk-related information provided to the Board by management, to make the Board aware (directly or through its committees) of the Company's material risks on a timely basis, and to provide the Board sufficient information and understanding to evaluate these risks, how they may affect the Company and how management addresses them; and

c) the respective responsibilities of the Board, each Board committee and management for risk oversight and management of specific risks, to coordinate the risk oversight function through these bodies, and to adopt a shared understanding as to accountabilities and roles.

8.2 In addition to the specific risk oversight responsibilities the Board has allocated to its committees, the Board will review, on an annual or more frequent basis, as appropriate, those risks that are specifically allocated to the Board for review.

8.3 The Board is also responsible for the integrity of the Company's internal control, disclosure control and management information systems.

9. PROCEDURES AND POLICIES

The Board will monitor compliance with all significant policies and procedures by which the Company is operated.

10. LEGAL REQUIREMENTS

10.1 The Board will monitor compliance with all applicable laws and regulations.

11. EVALUATION

The Board will evaluate annually the effectiveness of the Board as a whole, individual directors, committees, the Chair and the Lead Director (if there is one), as provided in Appendix L - Board and Director Evaluation Process.

APPENDIX B – TERMS OF REFERENCE FOR THE DIRECTORS

1. GOALS AND OBJECTIVES

As a member of the Board, each director will:

(a) supervise the management of the business and affairs of the Company;

(b) act honestly and in good faith and in the best interests of the Company;

(c) exercise the care, diligence and skill of a reasonably prudent person;

(d) fulfill the legal requirements and obligations of a director; and

(e) consider the interests of all affected stakeholders (which may include, *inter alia*, shareholders, employees, customers, as well as environmental considerations) in the governance of the Company and ensure that the best interests of the Company are paramount.

2. DUTIES AND RESPONSIBILITIES

2.1 Board Activity

Each director will:

(a) exercise good judgment and act with integrity;

(b) use their abilities, experience and influence fully and constructively;

(c) act lawfully and demonstrate high ethical standards;

(d) be an available resource to management and the Board;

(e) devote time to be of effective service to the Board;

(f) respect confidentiality;

(g) advise the Chair in advance when planning to introduce significant or previously unknown information or material at a Board meeting;

(h) understand the difference between governing and managing, and not encroach on management's area of responsibility;

(i) be aware of potential conflict areas – real or perceived – and disclose and abstain from voting when required;

(j) when appropriate, communicate with the Chair, Lead Director (if there is one) or CEO between meetings;

(k) demonstrate a willingness and availability for one on one consultation with the Chair, Lead Director (if there is one) or CEO;

(l) evaluate the Company's performance;

(m) advise the Chair of the Board or Chair of the Corporate Governance Committee at the earliest possible date if they will not be able or willing to serve as a director;

(n) be collegial and respectful towards other directors; and

(o) not engage in or undertake lobbying activities as defined under applicable legislation on behalf of the Company without the prior express approval of the Chair of the Board and on written notice to the Chief Legal and Governance Officer.

2.2 **Preparation and Attendance**

Each director will:

(a) prepare for Board and committee meetings for those committees of which they are a member by reading reports and background materials prepared for each meeting and acquiring adequate information necessary for decision making;

(b) maintain an excellent Board and committee meeting attendance record and strive for 100% attendance. When a director has attended less than 75% of Board and committee meetings held in a year (except if there are exceptional circumstances, such as sickness or family emergency, to justify absence), the Corporate Governance Committee will take such director's attendance into consideration during the director nomination process;

(c) use best efforts to attend all regularly scheduled face-to-face meetings in person. Directors unable to attend face-to-face meetings in person should provide their written comments on the pre-read materials to the Board/Committee Chair in advance of the meeting. In exceptional circumstances (such as sickness or family emergency), the Board Chair can approve arrangements for remote participation through a Secured Facility. A "Secured Facility" includes a landline, telepresence facility at any of the Company's offices, an approved secure video conference platform, or any other method of communication considered secure;

(d) use best efforts to attend all regularly scheduled telepresence meetings at a telepresence facility at any of the Company's offices. Directors unable to attend these meetings at these facilities shall provide their written comments on the pre-read materials to the Board/Committee Chair in advance of the meeting. In exceptional circumstances (such as sickness or family emergency), the Board Chair can approve arrangements for remote participation through some other Secured Facility; and

(e) attend meetings scheduled to be held by audio or video conference calls (whether regularly scheduled or not) through Secured Facilities.

2.3 **Other board commitments and interlocks**

(a) No more than two directors should serve on the same public company board or board committee, unless otherwise agreed by the Board. Notwithstanding the foregoing, the Board, on the recommendation of the Corporate Governance Committee, has the discretion to assess any new or existing interlocks and determine whether the interlocks affect the ability of those directors to contribute to the Board. In considering whether or not to permit more than two directors to serve on the same board or committee, the Corporate

Governance Committee takes into account all relevant considerations including, in particular, the total number of Board interlocks at that time and the strategic requirements of TELUS.

(b) Directors who are employed as chief executive officers, or in other senior executive positions on a full-time basis with a public company, should not serve on the boards of more than two public companies in addition to the Company's Board. Directors who (i) have full time employment with non-public companies, (ii) have full-time employment with public companies but not as chief executive officer or in a senior executive position or (iii) do not have full time employment should not serve on the boards of more than four public companies in addition to the Company's Board. The CEO of the Company should not serve on the boards of more than two other public companies and should not serve on the board of any other public company where the chief executive officer of that other company serves on the Company Board.

(c) No director shall serve on the board of TELUS International (Cda) Inc. or any of its subsidiaries, unless otherwise agreed by the Corporate Governance Committee of the Board, acting on the recommendation of the CEO of the Company.

2.4 **Communication**

Each director will:

(a) participate fully and frankly in the deliberations and discussions of the Board; and

(b) encourage free and open discussion of the affairs of the Company by the directors.

2.5 **Independence**

Each director will:

(a) speak and act independently of management; and

(b) be permitted to engage and terminate outside advisors, at the expense of the Company, to provide advice with respect to anything within their duties, responsibilities and authority.

2.6 **Committee Work**

Each director:

(a) is expected to participate on committees when asked and become knowledgeable about the purpose and objectives of the committee; and

(b) is expected to understand how committees function, and the role of management and staff supporting the committees.

2.7 **Business, Company and Industry Knowledge**

Each director will:

(a) become and remain knowledgeable of the Company's products, services, and industry;

(b) develop and maintain a thorough understanding of the unique role of the Company within the community;

(c) develop and maintain an understanding of the regulatory, legislative, business, social and political environments within which the Company operates;

(d) participate in and receive on-going training and education when asked;

(e) become acquainted with the members of Executive Management and other key management of the Company;

(f) remain knowledgeable about the Company's facilities and visit them when appropriate; and

(g) be an effective ambassador and representative of the Company.

2.8 **Director term limits**

(a) Each non-management director appointed to the Board after January 1, 2013 (the date of implementation of the policy) will tender their resignation after serving 15 years on the Board.

(b) The Corporate Governance Committee will consider a director's resignation and has the discretion to recommend that the Board extend a director's term for such period as the Corporate Governance Committee deems appropriate if it is in the best interests of the Company to do so.

2.9 **Change in director circumstances**

(a) If a director undergoes a significant change in their circumstances which may affect their ability to contribute to the Board (e.g. in board directorship, employment, residency or citizenship status, geographic location or health), they will promptly notify the Chair of the Corporate Governance Committee.

(b) The Corporate Governance Committee will determine whether the significant change in circumstances affects the director's ability to contribute to the Board and make a recommendation to the Board regarding whether or not the director should be asked to resign from the Board.

1. RESPONSIBILITIES OF THE CHAIR OF THE BOARD

1.1 Introduction

The Chair of the Board is appointed by the Board. Such person leads the Board in its supervision of the business and affairs of the Company and its oversight of management. In performing this role, the Chair must work with management, manage the Board, and promote effective relations with shareholders, other stakeholders and the public. The positions of the Chair and CEO are separate.

1.2 Responsibilities

The Chair will:

(a) facilitate the effective operation and management of, and provide strong leadership to, the Board;

(b) take steps to foster the Board's understanding of its responsibilities and boundaries with management;

(c) establish procedures to govern the effective and efficient conduct of the Board's work;

(d) provide leadership to ensure that the Board functions independently of management as and when required;

(e) preside over Board meetings and, unless the Board determines otherwise, shareholder meetings and ensure both are conducted in an efficient and effective manner;

(f) set Board meeting and strategy advance meeting agendas in collaboration with the CEO and the Board;

(g) as requested by the Corporate Governance Committee ("CGC"), assist in the recruitment of new directors for the Board in collaboration with the CEO;

(h) assist the CGC in its review of the composition of the Board and the committees prior to each annual general meeting;

(i) assist the CGC in its review of the scope, duties and responsibilities of the committees and any amendments thereto, as well as the establishment of or disbanding of committees and changes to their composition, including the chairs thereof;

(j) working with the CGC, lead the evaluation of the performance of individual directors, the committee chairs, the Board as a whole and the committees, and present recommendations to the CGC and Board;

(k) communicate to the CEO any matters arising from the Board's in-camera meetings or meetings with shareholders and other stakeholders that require management's attention;

(l) support the Board and the People, Culture and Compensation Committee ("PCCC") in the evaluation of, and succession plan for, the CEO;

(m) facilitate the Board's efforts to promote engagement with, and feedback from, shareholders and stakeholders; and

(n) support the development of the succession plan for the Chair of the Board led by the CGC.

2. RESPONSIBILITIES OF THE CEO

2.1 Introduction

The CEO reports to the Board, providing leadership and bearing prime responsibility for managing the business and affairs of the Company. The CEO has the responsibilities outlined below.

2.2 Responsibilities

The CEO will:

(a) keep the Board current in a timely fashion on major developments and provide the Board with sufficient information to enable the Board to discuss potential issues, make decisions and fulfill its mandate, including the oversight of the company's risk profile;

(b) recommend to the Board for its review, input and approval, the strategic direction for the Company's business and, when approved, pursue the continued development and progression of the Company's strategy and lead the execution thereof;

(c) develop and monitor annual business and operational plans and budgets that support the Company's long term business plan and strategies, and lead the execution thereof;

(d) foster a customer first culture that promotes ethical practices and encourages individual and collective integrity in line with the Company's values and brand attributes;

(e) develop and implement operational policies to guide the Company within the limits prescribed by applicable laws and regulations and the framework of the strategy approved by the Board;

(f) facilitate interaction between the Board and other key members of management, as appropriate;

(g) create, maintain and review with the PCCC an annual plan for the appointment, performance management, leadership development and succession of the ELT;

(h) support the Board and the PCCC in respect of CEO succession planning;

(i) support the CGC in respect of recruiting new directors to the board; and

(j) develop and lead the execution of strategies with respect to relations with investors, shareholders, governments, communities and other stakeholders.

APPENDIX D – TERMS OF REFERENCE FOR COMMITTEES OF THE BOARD OF DIRECTORS

1. INTRODUCTION

Committees of the Board analyze, in depth, policies and strategies developed by management, which are consistent with the Committees' terms of reference. Committees examine proposals and, subject to limitations under applicable laws, make decisions or make recommendations to the full Board. Committees will not take action or make decisions on behalf of the Board unless specifically mandated to do so.

2. MEMBERSHIP

2.1 All members of committees of the Board will be Independent Directors of the Company.

2.2 The Board, upon the recommendation of the Corporate Governance Committee, will appoint members of each committee from the directors, by a majority vote. The members of the committees will hold such positions at the pleasure of the Board.

2.3 The Board, upon the recommendation of the Corporate Governance Committee, will appoint the chair of each committee from each committee's members by a majority vote. The chair of the committee will hold such position at the pleasure of the Board.

2.4 The Chair of the Board, if independent, and the Lead Director (if there is one in place), may be a member of any committee and chair any ad hoc committee, but may not chair any standing committee.

2.5 Directors who are also members of the Company's management may not be members of any committee.

3. MEETINGS

3.1 Each of the committees specified above will meet at least once each quarter and otherwise as necessary. Any ad hoc committees appointed by the Board will meet as often as is required to appropriately carry out their mandate. Meetings may be conducted with members present, in person, by telephone or other telecommunications device that permits persons participating to speak and hear each other.

3.2 A quorum is established with a majority of committee members present in person or by telephone or by other telecommunications device that permits all persons participating in the meeting to speak and hear one another. A quorum once established is maintained even if members of the committee leave the meeting prior to conclusion.

3.3 All directors of the Company may attend meetings of each committee, provided, however, that no director is entitled to vote at such meetings and is not counted as part of the quorum for such committee if they are not a member of the committee.

3.4 Committees should hold an in-camera session without management present, including any management directors, as a regular feature of each Committee meeting.

3.5 The Chief Legal and Governance Officer or their nominee will act as Secretary to each committee.

The chair of a committee presides at meetings and is responsible to ensure the work of the committee is well organized and proceeds in a timely fashion. The chair of the committee will arrange for an alternate chair if the chair is planning to be absent.

3.6 The minutes of all committee meetings will be approved by members of that committee and executed by the committee chair and the meeting secretary.

3.7 Each committee will report to the Board on its meetings and each member of the Board will have access to minutes of committee meetings, regardless of whether the director is a member of such committee.

4. AGENDAS AND WORK PLANS

4.1 The chair of each committee, in consultation with the committee, the CEO or their management delegate to the committee and the Chief Legal and Governance Officer, will determine the agenda, frequency, and length of the meetings, provided, however, that the committees will meet at least once every quarter as set out in section 3.1.

4.2 At least on an annual basis, each committee shall review and approve a work plan for the upcoming year.

5. REPORTING

Each committee has the duty to report to the Board all matters which it considers to be important for Board consideration as soon as practicable following the committee meeting.

6. OUTSIDE ADVISORS

Each committee may engage and terminate outside advisors, at the expense of the Company, to provide advice with respect to anything within its duties, responsibilities and authority.

APPENDIX E – TERMS OF REFERENCE FOR THE AUDIT COMMITTEE

The Board has established an Audit Committee (the "Committee") to assist the Board in fulfilling its oversight responsibilities regarding the integrity of the Company's accounting and financial reporting, the Company's internal controls and disclosure controls, the Company's legal and regulatory compliance, the Company's Code of Ethics and Conduct and timeliness of filings with regulatory authorities, the independence and performance of the Company's external and internal auditors, the identification and management of the Company's risks, the Company's credit worthiness, treasury plans and financial policy and the Company's whistleblower and complaint procedures.

1. MEMBERSHIP

1.1 The Committee will have a minimum of three members, including the chair of the Committee. The Board, upon the recommendation of the Corporate Governance Committee, will appoint and remove the members of the Committee by a majority vote. The members will sit on the Committee at the pleasure of the Board.

1.2 The Board, upon the recommendation of the Corporate Governance Committee, will appoint the chair of the Committee from the Committee's members by a majority vote. The chair of the Committee will hold such position at the pleasure of the Board.

1.3 All members of the Committee will be Independent Directors.

1.4 All members of the Committee will be financially literate, as defined in accordance with applicable securities laws and standards of the stock exchanges on which the Company's securities are listed.

1.5 At least one member of the Committee will be an audit committee financial expert, as defined in accordance with applicable securities laws, and at least one member of the Committee will have accounting or related financial management expertise, as defined in accordance with applicable securities laws.

2. MEETINGS

2.1 The Committee will meet at least once each quarter and otherwise as necessary. Any member of the Committee may call meetings of the Committee.

2.2 All directors of the Company, including management directors, may attend meetings of the Committee provided, however, that no director is entitled to vote at such meetings and is not counted as part of the quorum for the Committee if they are not a member of the Committee.

2.3 Notwithstanding section 2.2 above, the Committee will, as a regular feature of each regularly scheduled meeting, hold an in-camera session with the external auditors and separately with the internal auditors, and an in-camera session without management or management directors present. The Committee may, however, hold other in-camera sessions with such members of management present as the Committee deems appropriate.

2.4 The Chief Legal and Governance Officer or their nominee will act as secretary to the Committee.

2.5 The Committee will report to the Board on its meetings and each member of the Board will have access to the minutes of the Committee's meetings and meeting materials, regardless of whether the director is a member of the Committee.

2.6 The external auditors of the Company will receive notice of every meeting of the Committee and may request a meeting of the Committee be called by notifying the chair of the Committee of such request.

3. QUORUM

The quorum necessary for the transaction of business at Committee meetings will be a majority of the members of the Committee. A quorum once established is maintained even if members of the Committee leave the meeting prior to conclusion.

4. DUTIES

The Board hereby delegates to the Committee the following duties to be performed by the Committee on behalf of and for the Board:

4.1 Financial Reporting

Prior to public disclosure, the Committee will review and recommend to the Board, and where applicable, to the boards of the Company's subsidiaries which are reporting issuers, for approval:

(a) the annual audited consolidated financial statements and interim unaudited consolidated financial statements of the Company and those of its subsidiaries that are reporting issuers, as defined in accordance with applicable securities laws;

(b) the interim and annual management's discussion and analysis of financial condition and results of operations ("MD&A") of the Company and those of its subsidiaries that are reporting issuers, as defined in accordance with applicable securities laws;

(c) earnings press releases and earnings guidance, if any; and

(d) all other material financial public disclosure documents of the Company and those of its subsidiaries that are reporting issuers, including prospectuses, press releases with financial results, annual information form and any metrics regarding climate related risks, sustainability, and environmental disclosure in financial reporting, including but not limited to, disclosure made under the Task Force on Climate-related Financial Disclosures framework established by the Financial Stability Board.

4.2 External Auditors

The external auditors will report directly to the Committee and the Committee will:

(a) appoint the external auditors, subject to the approval of the shareholders, and determine the compensation of the external auditors;

(b) conduct an annual review of the external auditors;

(c) oversee the work of the external auditors and review and approve the annual audit plan of the external auditors, including the scope of the audit to be performed and the degree of coordination between the plans of the external and internal auditors;

(d) discuss with the internal auditors, the external auditors and management, the adequacy and effectiveness of the disclosure controls and internal controls over financial reporting of the Company and elicit recommendations for the improvement of such controls or particular areas where new or more detailed controls or procedures are desirable. Particular emphasis will be given to the adequacy of internal controls to prevent, identify or detect fraud, or any payments, transactions or procedures that might be deemed illegal or otherwise improper;

(e) meet regularly with the external auditors without management present and ask the external auditors to report any significant disagreements with management regarding financial reporting, the resolution of such disagreements and any restrictions imposed by management on the scope and extent of the audit examinations conducted by the external auditors;

(f) pre-approve all audit, audit-related and non-audit services to be provided to the Company or any of its subsidiaries, by the external auditors (and its affiliates), in accordance with applicable securities laws. The Committee may also delegate the pre-approval of audit, audit-related and non-audit services to any one member of the Committee, provided, however, a report is made to the Committee on any pre-approval of such services at the Committee's first scheduled meeting following the pre-approval;

(g) annually review the qualifications, expertise and resources and the overall performance of the external audit team and, if necessary, recommend to the Board the termination of the external auditors or the rotation of the audit partner in charge;

(h) at least annually, obtain and review a report by the external auditors describing: the firm's internal quality-control procedures; any material issues raised by the most recent internal quality control review, or peer review of the firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the firm, and any steps taken to deal with such issues; and all relationships between the external auditors and the Company;

(i) annually, or more frequently as appropriate, assess and confirm the independence, objectivity and professional skepticism of the external auditors and require the external auditors to deliver an annual report to the Committee regarding its independence, such report to include disclosure regarding all engagements (and fees related thereto) by the Company and relationships which may impact the objectivity and independence of the external auditors;

(j) require the external auditors to deliver an annual engagement letter to the Committee;

(k) review post-audit or management letters, containing recommendations of the external auditors and management's response;

(l) review reports of the external auditors; and

(m) pre-approve the hiring of employees and former employees of current and former auditors in accordance with applicable securities laws and the Company's policies.

4.3 Internal Auditors

The internal auditors will report functionally to the Committee, and administratively to the Company's Chief Financial Officer ("CFO"), and the Committee will:

(a) review and approve management's appointment, termination or replacement of the Chief Internal Auditor;

(b) review and consider the annual performance objectives, performance evaluation and compensation treatment of the Chief Internal Auditor;

(c) oversee the work of the internal auditors including reviewing and approving the annual internal audit plan and updates thereto;

(d) review the report of the internal auditors on the status of significant internal audit findings, recommendations and management's responses and review any other reports of the internal auditors;

(e) annually review the scope of responsibilities and effectiveness of the internal audit team, its reporting relationships, activities, organizational structure and resources, its independence from management, its credentials and its working relationship with the external auditors; and

(f) review and approve the internal audit charter and updates thereto at a minimum of every five years (or sooner if required).

The internal auditors will report quarterly to the Committee on the results of internal audit activities and will also have direct access to the chair of the Committee when the internal auditors determine it is necessary.

4.4 Whistleblower, Ethics and Internal Controls Processes

The Committee will ensure that the Company has in place adequate procedures for:

(a) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal controls or auditing matters; and

(b) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

The CEO, CFO, or the Chief Internal Auditor will report to the Committee, and the Committee will review such reports, on any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls. Where the CEO, CFO and/or the Chief Internal Auditor are named in a complaint, the Director of Ethics will speak directly with the chair of the Committee.

The Committee will review:

(c) at least once every two years, and recommend to the Board for approval, together with the People, Culture and Compensation Committee, the Code of Ethics and Conduct and material changes thereto; and

(d) quarterly reports on ethics breaches including any pertaining to internal controls over financial reporting or fraud involving management or other employees who have a role in the Company's internal controls over financial reporting.The Chief Internal Auditor will report to the Committee, and the Committee will consider such reports, on the results of the investigation of whistleblower, ethics and internal controls complaints.

4.5 Accounting and Financial Management

The Committee will review:

(a) with management and the external auditors, the Company's major accounting policies, including the impact of alternative accounting policies and key management estimates, risks and judgments that could materially affect the financial results and whether they should be disclosed in the MD&A;

(b) emerging accounting issues and their potential impact on the Company's financial reporting;

(c) significant judgments, assumptions and estimates made by management in preparing financial statements;

(d) the evaluation by either the internal or external auditors of management's internal control systems, and management's responses to any identified weaknesses;

(e) the evaluation by management of the adequacy and effectiveness in the design and operation of the Company's disclosure controls and internal controls for financial reporting;

(f) audits designed to report on management's representations on the effectiveness and efficiency of selected projects, processes, programs or departments;

(g) management's approach for safeguarding corporate assets, data and information systems, the adequacy of staffing of key financial functions and their plans for improvements; and

(h) internal interim and post implementation reviews of major capital projects.

4.6 Credit Worthiness, Treasury Plans and Financial Policy

The Committee will review with management:

(a) the Company's financial policies and compliance with such policies;

(b) the credit worthiness of the Company;

(c) the liquidity of the Company; and

(d) important treasury matters including financing plans.

4.7 Legal/Regulatory Matters

The Committee will review:with management, the external auditors and legal counsel, any litigation, claim or other contingency, including any tax assessment, that could have a material effect upon the financial position or operating results of the Company;

(a) annually, management's relationships with regulators, and the accuracy and timeliness of filings with regulatory authorities;

(b) quarterly reports from the Chief Legal and Governance Officer on compliance with laws and regulations;

(c) quarterly reports from the Vice-President, Chief Data and Trust Officer ("Chief Compliance Officer") on legal, privacy and regulatory compliance activities; and

(d) the anti-bribery and corruption policy and recommend to the Board for approval any material changes thereto.

4.8 Risk Management

The Committee will:

(a) consider reports on the annual enterprise risk assessment and updates thereto;

(b) except to the extent that responsibility is reserved to the Board or delegated to another Board committee, review management's implementation of risk policies and procedures, and assess the appropriateness and comprehensiveness of those policies and procedures;

(c) consider reports on security (including cybersecurity);

(d) consider reports on financial risk management including derivative exposure and policies;

(e) consider reports on tax risk management and governance;

(f) consider reports on business continuity, disaster recovery planning and external threat/hazard monitoring for the Company, including climate-related physical and transitional risks; and

(g) review other risk management matters from time to time as the Committee may consider suitable or the Board may specifically direct.

4.9 Other

The Committee will review:

(a) compliance with the Executive Expense Policy of the expenses of the Board and the CEO;

(b) significant related party transactions and actual and potential conflicts of interest relating thereto to verify their propriety and that disclosure is appropriate;

(c) the disclosure policy of the Company and recommend any material changes thereto to the Board for approval; and evaluate, at least once annually, the adequacy of these terms of reference and the Committee's performance, and report its evaluation and any recommendations for change to the Corporate Governance Committee; and

(d) at least once every two years, the Company's aircraft policy.

The Committee will also have such other duties and responsibilities as are delegated to it and review such other matters as, from time to time, are referred to it by the Board.

5. AUTHORITY

The Committee, in fulfilling its mandate, will have the authority to:

(a) engage and set compensation for independent counsel and other advisors;

(b) communicate directly with the CFO, internal and external auditors, Chief Compliance Officer, Chief Legal and Governance Officer and any other member of management the Committee deems appropriate;

(c) delegate tasks to Committee members or subcommittees of the Committee; and

(d) access appropriate funding as determined by the Committee to carry out its duties.

APPENDIX F – TERMS OF REFERENCE FOR THE CORPORATE GOVERNANCE COMMITTEE

The Board has established the Corporate Governance Committee (the "Committee") to assist the Board in fulfilling its oversight responsibilities regarding the effectiveness of the Company's corporate governance policies and procedures. The Committee is also responsible for establishing a process for identifying, recruiting, appointing and providing ongoing development for directors. In addition, it is the responsibility of the Committee to (i) identify individuals qualified to become board members, consistent with criteria approved by the Board, and to recommend to the Board the director nominees for the next annual meeting of shareholders; (ii) develop and recommend to the Board a set of corporate governance principles applicable to the Company; and (iii) oversee the evaluation of the Board.

1. MEMBERSHIP

1.1 The Committee will have a minimum of three members, including the chair of the Committee. The Board, upon the recommendation of the Committee, will appoint and remove the members of the Committee by a majority vote. The members will sit on the Committee at the pleasure of the Board.

1.2 The Board, upon the recommendation of the Committee, will appoint the chair of the Committee from the Committee's members by a majority vote. The chair of the Committee will hold such position at the pleasure of the Board.

1.3 All members of the Committee will be Independent Directors.

2. MEETINGS

2.1 The Committee will meet at least once each quarter and otherwise as necessary. Any member of the Committee may call meetings of the Committee.

2.2 All directors of the Company, including management directors, may attend meetings of the Committee provided, however, that no director is entitled to vote at such meetings and is not counted as part of the quorum for the Committee if they are not a member of the Committee.

2.3 The Committee should hold an in-camera session without management present, including management directors, as a regular feature of each Committee meeting.

2.4 The Chief Legal and Governance Officer or their nominee will act as secretary to the Committee.

2.5 The Committee will report to the Board on its meetings and each member of the Board will have access to the minutes of the Committee's meetings and meeting materials, regardless of whether the director is a member of the Committee.

3. QUORUM

The quorum necessary for the transaction of business at Committee meetings will be a majority of the members of the Committee. A quorum once established is maintained even if members of the Committee leave the meeting prior to conclusion.

4. DUTIES

The Board hereby delegates to the Committee the following duties to be performed by the Committee on behalf of and for the Board:

4.1 Corporate Governance

The Committee is responsible for monitoring corporate governance developments, best practices for corporate governance and furthering the effectiveness of the Company's corporate governance practices.

4.2 Board and Committees

The Committee will review and recommend to the Board for approval:

(a) prior to each annual general meeting, and in consultation with the Chair (and Lead Director if the Chair is not independent) and the CEO, the composition of the Board and the committees and any necessary changes;

(b) annually, in consultation with the Chair (and Lead Director if the Chair is not independent) and the CEO, the nominees for election as directors of the Company at its annual general meetings and, as required, candidates to fill any casual vacancy occurring in the Board or committees;

(c) candidates for appointment of the Chair and the Lead Director (if there is one in place) as required;

(d) at appropriate intervals together with the Chair (and Lead Director if the Chair is not independent) and, where appropriate, the chairs of other committees, the mandate, scope, duties and responsibilities of those committees and any amendments thereto, as well as the establishment or disbanding of Board committees and changes to their composition, including the chairs thereof;

(e) annually, the adequacy of the Board Policy Manual and terms of reference for each committee and any amendments thereto. As part of that review, the Committee will consider whether the respective responsibilities for risk oversight are appropriately covered and coordinated among the Board and Board committees;

(f) at appropriate intervals, compensation and benefit levels for the directors of the Company and its major subsidiaries and affiliates (as appropriate), including the Chair and Lead Director (if there is one); and

(g) annually, the effectiveness of the Board Diversity Policy and the measurable objectives for achieving Board diversity, and recommend to the Board any material changes.

4.3 Director Selection, Education, Evaluation and Criteria

The Committee will:

(a) annually review a process for the selection of new directors (as set out in Appendix J) and recommend any changes thereto to the Board for approval;

(b) annually review a process for the determination of the independence of the directors, and the financial expertise, accounting or related financial experience and financial literacy of the directors, as those terms are defined under applicable securities laws and recommend any changes thereto, as well as the actual determinations, to the Board for approval;

(c) approve orientation processes for new directors and annual plans for the ongoing development of existing directors;

(d) in conjunction with the Chair and the Lead Director (if there is one in place), conduct an annual evaluation of the performance of individual directors, the Chair (and Lead Director, if applicable), the chairs of the committees, the Board as a whole and the committees, including its own performance;

(e) annually review the criteria to be met by all directors of the Company in order to be eligible to serve as a director (as set out in Appendix J) and recommend any changes to the eligibility criteria to the Board for approval;

(f) establish and annually review, Board skills and conduct a gap analysis;

(g) establish and annually review, the succession planning process and actual succession plans for the Chair, Lead Director (if there is one) and the chair of each committee; and

(h) maintain a list of potential candidates for directors who meet the established criteria and review such list as required to track progress.

4.4 Risk Management

The Committee will:

(a) annually review and approve directors' and officers' third party liability insurance coverage;

(b) review and recommend to the Board for approval any material changes to directors' or officers' indemnity agreements;

(c) monitor and review, on behalf of the Board, the Company's insurance, claims and property risks;

(d) monitor, on behalf of the Board, environmental matters including the Company's compliance with environmental legislation, its Environmental Management System and the adequacy of the Company's environmental budget expenditures;

(e) review and recommend to the Board for approval environmental policies and procedure guidelines at least every two years, or as required, and any material changes thereto;

(f) review and monitor, on behalf of the Board, the Company's approach, planning and reporting on environmental, social and governance (ESG) and sustainability matters; and

(g) review and recommend to the Board for approval of the Company's annual sustainability and ESG report and other related disclosures.

4.5 Other

The Committee will:

(a) as required, report to the Board on the necessity or advisability of appointing an independent committee to evaluate and confirm to the Board the fairness of any material transaction involving the Company;

(b) approve any reports required or recommended on corporate governance for inclusion in public disclosure documents of the Company (e.g. the disclosure on corporate governance practices required by Canadian securities regulators);

(c) review the framework for the delegation of authority between the Board and management at least every two years and recommend to the Board for approval, any material changes thereto;

(d) review and monitor, on behalf of the Board, the Company's relations with Indigenous communities, and periodically report to the Board on how TELUS is engaging with Indigenous communities;

(e) annually report to the Board on the adequacy of the Company's say-on-pay policy, shareholder engagement practices and policy, and recommend to the Board any material changes thereto;

(f) annually report to the Board on the adequacy of the Company's insider trading policy, and recommend to the Board any material changes thereto;

(g) annually approve the Company's charitable and political contribution policies, budget and practices;

(h) monitor legislation affecting the duties, responsibilities and potential liability of directors;

(i) approve, as needed, the policy regarding the engagement of outside advisors for individual directors or by committees;

(j) pre-approve the hiring or promotion of any employee who has a relationship with any director of the Company that would render the director to be not "independent" under the Company's policies upon such hiring or promotion. The Committee may delegate the authority to grant such pre-approval to any one member of the Committee, provided that a report is made to the Committee on any pre-approval at the Committee's first scheduled meeting following the pre-approval; and

(k) as required, review any related party transactions involving a director or senior officer of the Company, and approve any procedures or measures to be adopted in connection therewith.

The Committee will also have such other duties and responsibilities as are delegated to it and review such other matters as, from time to time, are referred to it by the Board.

5. OUTSIDE ADVISORS

The Committee may engage and terminate outside advisors, at the expense of the Company, to provide advice with respect to anything within its duties, responsibilities and authority.

6. AUTHORITY

The Committee, in fulfilling its mandate, will have the authority to:

(a) communicate directly with the Chief Legal and Governance Officer, and any other member of management as the Committee deems appropriate;

(b) delegate tasks to Committee members or subcommittees of the Committee; and

(c) access appropriate funding as determined by the Committee to carry out its duties.

The Board of Directors has established the People, Culture and Compensation Committee of the Board (the "Committee") to oversee the Company's strategies relating to its people and its culture, including the Company's philosophy and guidelines on executive compensation.

The term "Executive Management" refers to all Executive Vice Presidents who are appointed officers of the Company (collectively the "Executive Leadership Team or ELT") and the President and Chief Executive Officer ("CEO").

1. MEMBERSHIP

1.1 The Committee will have a minimum of three members, including the Chair of the Committee. The Board, upon the recommendation of the Corporate Governance Committee, will appoint and remove the members of the Committee by a majority vote. The members will sit on the Committee at the pleasure of the Board.

1.2 The Board, upon the recommendation of the Corporate Governance Committee, will appoint the Chair of the Committee from the Committee members by a majority vote. The Chair of the Committee will hold such position at the pleasure of the Board.

1.3 All members of the Committee will be Independent Directors.

1.4 No more than 1/3 of the members of the Committee may be a currently serving chief executive officer of another public company.

2. MEETINGS

2.1 The Committee will meet at least once each quarter and otherwise as necessary. Any member of the Committee may call meetings of the Committee.

2.2 All directors of the Company, including management directors, may attend meetings of the Committee provided, however, that no director is entitled to vote at such meetings and is not counted as part of the quorum for the Committee if they are not a member of the Committee.

2.3 The Chief Legal and Governance Officer or their nominee will act as Secretary to the Committee.

2.4 The Committee will report to the Board on its activities and deliberations as soon as practicable, and report to the Board at its next regular meeting all such actions which the Committee has taken since the previous report. Each member of the Board will have access to the minutes of the Committee's meetings, regardless of whether the director is a member of the Committee.

2.5 The Committee should hold an in-camera session without management present, including management directors, as a regular feature of each Committee meeting.

2.6 At the invitation of the Committee, the external human resources consultant to the Committee may attend meetings of the Committee, including in-camera sessions.

2.7 Subject to any contrary direction by the Committee, the external human resources consultant to the Committee will receive notice of every meeting of the Committee.

3. QUORUM

The quorum necessary for the transaction of business at Committee meetings will be a majority of the members of the Committee. A quorum once established is maintained even if members of the Committee leave the meeting prior to conclusion.

4. DUTIES

The Committee shall have the following duties, together with such other functions assigned by the Board:

4.1 Oversight of People and Culture Strategy

The Committee will provide oversight of the Company's people and culture strategy and its alignment with the Company's strategy and social purpose including with respect to diversity and inclusion, employee well-being, health and safety, business ethics. In furtherance of that oversight, the Committee will review and provide input on: (i) quarterly reports from Company management pertaining to Business Ethics, Respectful Workplace and Well-Being Health and Safety; and (ii) quarterly reports from the Company's Chief Human Resources Officer in relation to the Company's People Strategy and corporate scorecard.

4.2 Executive Management - Appointments and succession planning

The Committee:

(a) will review and recommend to the Board for approval the proposed appointment of any person to Executive Management or as a corporate officer of the Company;

(b) will review and recommend to the Board for approval all agreements, including those dealing with retirement, termination of employment or other special circumstances, between the Company and the CEO but excluding indemnity agreements which are reviewed by the Corporate Governance Committee;

(c) will review and approve the key terms and conditions of all agreements, including those dealing with retirement, termination of employment or other special circumstances, between the Company and any ELT member, but excluding indemnity agreements which are reviewed by the Corporate Governance Committee; and

(d) at least once annually, will review succession plans for Executive Management, including cross business-unit coordination and specific development plans and career planning for potential successors, provided that the Board must also review and approve the succession plan for the CEO.

4.3 Compensation Philosophy and Executive Programs

The Committee:

(a) will develop and recommend to the Board for its approval, the Company's compensation philosophy and guidelines for Executive Management;

(b) at least once annually, will review the Company's compensation philosophy and guidelines for Executive Management and recommend any material changes to the Board for its approval. In its review, the Committee will assess the form and adequacy of compensation for Executive Management, the linkage of executive compensation philosophy and incentive plans to the corporate strategy and the Company's financial and non-financial performance, and alignment with the Company's employee compensation philosophy;

(c) will review and recommend to the Board for approval the design of the annual performance bonus plan;

(d) will review any proposed establishment of, and material changes to, incentive compensation plans and employee benefit plans for Executive Management and all equity-based incentive plans of the Company or its subsidiaries (except in relation to TELUS International and its subsidiaries), including guidelines and policies relating to such plans, and present its recommendations to the Board for approval, unless the plan texts provide otherwise;

(e) will, within any guidelines established by the Board and subject to any authority otherwise reserved or delegated by the Board with respect to any stock option or other equity based incentive plans of the Company or its subsidiaries (except in relation to TELUS International and its subsidiaries):

  (i) review management's recommendations for and, subject to confirmation by the Board, approve the granting of stock options or other securities under such plans to eligible participants; and

  (ii) administer such plans;

(f) at least once every two years, will review and approve the levels and types of benefits, including perquisites and vehicles, that may be granted to Executive Management, subject to the terms of any applicable employee benefit plans and guidelines established by the Board;

(g) will assess the Company's policies and procedures with respect to the expense accounts, perquisites and use of corporate assets by Executive Management;

(h) at least once annually, approve the share ownership guidelines for Executive Management and review the compliance with those guidelines by Executive Management; and

(i) at least once every two years, review and approve all material Executive Management policies and guidelines that are not otherwise addressed in these Terms of Reference or under the mandate of the Board or another Board committee.

4.4 Annual Executive Performance and Compensation

The Committee:

(a) at least once annually, will review and approve the corporate scorecard and individual goals and objectives relevant to CEO compensation;

(b) at least once annually, will undertake an objective assessment of CEO performance against the CEO's annual objectives, seek confidential input from members of the Board as to the CEO's performance evaluation and recommend to the Board for approval the performance evaluation of the CEO based on the Committee's recommendation;

(c) at least once annually, will review and approve the performance evaluations of each ELT member based on the CEO's recommendations;

(d) will review the performance of the Executive Management as provided in subparagraphs b) and c) above in light of the corporate scorecard and individual goals and objectives referred to in subparagraph (a) above;

(e) at least once annually, review and recommend to the Board for approval the CEO's compensation based on the assessment of the CEO's performance as described in Section 4.4(b) (above);

(f) at least once annually, will review and approve the compensation of each ELT member, after taking into consideration the evaluation and recommendations of the CEO, provided that any grant of securities will be approved by the Board where it is required;

(g) within any guidelines established by the Board, and any authority reserved by the Board, the Committee may consider and determine all matters concerning incentive awards, perquisites and other remuneration matters with respect to Executive Management, provided that any determination with respect to CEO remuneration will be subject to the approval of the Board; and

(h) will ensure that members of Executive Management excuse themselves from meetings during voting or deliberations by the Committee with respect to their performance evaluations or compensation.

4.5 External Board Memberships

Save and except for those boards of directors that a member of Executive Management is asked by the Company to join as part of that member's employment duties, the Committee, with respect to boards of directors of unrelated corporations or entities, whether they are for-profit or not-for-profit:

(a) may establish a limit on the number of such boards on which individual members of Executive Management may participate;

(b) will receive notice of proposed board membership by the CEO and have the right to approve or object to such membership (including any new role on a board that the CEO proposes to assume, such as Board Chair or Chair of a Committee of the board); and

(c) annually, will review the external boards on which Executive Management serve.

4.6 Risk management

The Committee:

(a) will monitor, on behalf of the Board, the Company's health and safety policies and receive and review regular reports concerning the Company's health and safety programs, policies and results;

(b) will review, at least once every two years, and recommend to the Board for approval, together with the Audit Committee, the Code of Ethics and Conduct and material changes thereto;

(c) will receive, with such frequency as the Committee deems appropriate, reports from the Respectful Workplace Office;

(d) will review regularly, management's approach to business ethics and corporate conduct and the program used by management to monitor compliance with the policy including quarterly reports on ethics breaches;

(e) will annually review the labour relations environment for the Company, and report to the Board with respect to any potential financial implications related thereto; and

(f) will in its review and determinations respecting the Company's compensation philosophy, guidelines, programs, practices, plans and specific arrangements for Executive Management under this Appendix G, also assess their impact on risk-taking, to ensure they are consistent with the Company's longer-term goals and prudent risk-taking and to avoid promoting excessive risk-taking in light of the Company's risk tolerance.

4.7 Public Reporting and Terms of Reference

The Committee:

(a) will prepare and recommend to the Board for approval the reports on executive compensation for inclusion in the Company's information circulars and similar disclosure documents as required by law; and

(b) at least once annually, will review and evaluate the adequacy of these Terms of Reference and the Committee's performance, and report its evaluation and any recommendations for change to the Corporate Governance Committee.

4.8 Supplemental Retirement Plans

Within any guidelines established by the Board, the Committee:

(a) will administer the Supplemental Retirement Plans ("SRP") for Executive Management;

(b) will designate Executive Management and key employees for the purpose of the SRP;

(c) at least once annually, will review the benefits arising from and the liability for the SRP; and

(d) will review and approve amendments to the SRP which relate to particular benefits under the SRP to be granted to Executive Management and designated key employees (other than the CEO) and review any other amendment which the Committee considers appropriate, and make recommendations to the Board for its consideration and approval.

5. COMPENSATION CONSULTANT

The Committee:

(a) will approve annually the letter of engagement of the compensation consultant;

(b) will review the annual work plan, budget and fees of the Committee's compensation consultant;

(c) will receive, with such frequency as the Committee deems appropriate, notification from the Committee's compensation consultant, on the non-Committee work performed by such consultant for the Company;

(d) will annually assess the independence of the compensation consultant following the receipt of a report by such consultant including a statement and attestation of independence relating to the services performed during the prior year;

(e) at least once annually, will conduct a performance assessment of the Committee's compensation consultant; and

(f) coordinate the above with the Corporate Governance Committee as it relates to the compensation of the Board.

6. AUTHORITY

6.1 The Committee, in fulfilling its mandate, will have the authority to:

(a) hire and terminate any external human resource consultant to the Committee, and set compensation and other retention terms for such consultant;

(b) hire and terminate any other advisors including independent counsel, and set compensation and other retention terms for such advisors;

(c) communicate directly with the Executive Vice-President responsible for People and Culture, the Chief Legal and Governance Officer and any other member of management as the Committee deems appropriate;

(d) delegate tasks to Committee members or subcommittees of the Committee; and

(e) access appropriate funding as determined by the Committee to carry out its duties.

6.2 The Committee will also have such other powers and duties as are delegated to it from time to time by the Board.

APPENDIX H – TERMS OF REFERENCE FOR THE PENSION

TELUS Corporation (the "Company") is the sponsor and administrator of the Pension Plan for Management and Professional Employees of TELUS Corporation, the TELUS Edmonton Pension Plan, the TELUS Corporation Pension Plan, the TELUS Québec Defined Benefit Pension Plan, the TELUS Defined Contribution Pension Plan, the TELUS Defined Contribution Pension Plan For Provincially Regulated Employees, any successor plans, related supplemental retirement arrangements as mandated by the Board, and any related trust funds (collectively the "Pension Plans"). The Board is responsible for the management and administration of the Pension Plans.

The Board has established a Pension Committee (the "Committee") to oversee the administration, financial reporting and investment activities of the Pension Plans. The Committee is responsible for reporting to the Board in respect of the actuarial soundness of the Pension Plans, administrative aspects of the Pension Plans, investment policy, performance of the investment portfolios and applicable legislative and regulatory compliance.

The Committee has delegated certain duties and responsibilities to the Management Pension Committee (the "Management Pension Committee") which is established and appointed by the Chief Financial Officer of the Company and is governed by its own terms of reference (as noted below).

1. MEMBERSHIP

1.1. The Committee will consist of a minimum of three members, including the chair of the Committee. The Board, upon the recommendation of the Corporate Governance Committee, will appoint and remove the members of the Committee by a majority vote. The members will sit on the Committee at the pleasure of the Board.

1.2. The Board, upon the recommendation of the Corporate Governance Committee, will appoint the chair of the Committee from the Committee's members by a majority vote. The chair of the Committee will hold such position at the pleasure of the Board.

1.3. All members of the Committee will be Independent Directors.

2. MEETINGS

2.1. The Committee will meet at least once each quarter and otherwise as necessary. Any member of the Committee may call meetings of the Committee.

2.2. All directors of the Company, including management directors, may attend meetings of the Committee provided, however, that no director is entitled to vote at such meetings and is not counted as part of the quorum for the Committee if the director is not a member of the Committee.

2.3. The Chief Legal and Governance Officer or their nominee will act as secretary to the Committee.

2.4. The Committee should hold an in-camera session without management present, including management directors, as a regular feature of each Committee meeting.

2.5. The Committee will report to the Board on its meetings and each member of the Board will have access to the minutes of the Committee's meetings and meeting materials, regardless of whether the director is a member of the Committee.

3. QUORUM

The quorum necessary for the transaction of business at Committee meetings will be a majority of the members of the Committee. A quorum once established is maintained even if members of the Committee leave the meeting prior to conclusion.

4. DUTIES

Subject to the Articles of the Company and the powers and duties of the Board, the Board hereby delegates to the Committee the following powers and duties to be performed by the Committee on behalf of and for the Board in respect of each Pension Plan, except for those powers and duties expressly delegated to the People, Culture and Compensation Committee in respect of the Supplemental Retirement Plans ("SRPs") for Executive Management. These delegated powers and duties are subject to exceptions and limitations in certain instances where the Pension Plan documents concerned provide that certain powers and duties are assigned to various parties other than the Board or the Company.

4.1. Risk Oversight

Except to the extent reserved by the Board or delegated to the People, Culture and Compensation Committee, in the exercise of its powers and duties hereunder, the Committee will oversee and monitor the timely identification of material risks associated with the administration and investment activities of the Pension Plans, including SRPs for Executive Management and the implementation of appropriate systems and processes to identify and manage those risks.

4.2. Plan Design

(a) Initiation, Merger and Termination of Pension Plan – The Committee will review and recommend to the Board for approval all decisions to initiate a pension plan, merge or terminate any Pension Plan, or otherwise fundamentally change the nature of the pension arrangement for any Pension Plan.

(b) Appointment of Trustee(s) – The Committee will review and recommend to the Board for approval the appointment of the trustee for each Pension Plan.

(c) Trust Agreement – The Committee will review and recommend to the Board for approval any trust agreement between the Company as the sponsor of a Pension Plan and the trustee, as well as any amendments thereto which give rise to a fundamental change in the nature of the trust arrangement. The Committee may review and approve amendments to any such trust agreements where the amendments do not give rise to a fundamental change in the nature of the trust arrangement.

(d) Plan Amendments – The Committee will approve all amendments to any Pension Plan that, in the opinion of the actuary of the Pension Plan in question, affect the cost of pension benefits. The Committee may, however, in its discretion and on such terms as it may consider appropriate from time to time, delegate to the Management Pension Committee the authority to approve amendments to any Pension Plan where such amendments do not give rise to any change in the cost of pension benefits beyond a maximum amount specified by the Committee, or where such amendments are required to maintain the registration of the Pension Plan under applicable laws.

4.3. Pension Governance

(a) Governance Structure – At least once every five years, the Committee will review the governance structure for the Pension Plans which sets out the major decision-making bodies and the mandate, scope, duties and responsibilities of those decision-making bodies and recommend any amendments thereto to the Board for approval. The Committee may, however, review and approve amendments to the governance structure where such amendments do not give rise to a fundamental change in the nature of the governance structure.

(b) Terms of Reference of the Pension Committee – The Committee will review at least annually, and evaluate the adequacy of, Appendix H - Terms of Reference for the Pension Committee and the Committee's performance and report its evaluation and any recommendations for change to the Corporate Governance Committee of the Board.

(c) Terms of Reference of the Chief Financial Officer of the Company – The Committee will periodically review and approve the terms of reference of the Chief Financial Officer of the Company with respect to the management and administration of the Pension Plans.

(d) Terms of Reference of the Management Pension Committee – The Committee will periodically review and approve the terms of reference of the Management Pension Committee, and monitor compliance of the Management Pension Committee with its terms of reference.

(e) Terms of Reference of Pension Advisory Councils – The Committee will periodically review the terms of reference of the pension advisory councils approved by the Management Pension Committee in order to ensure that they set out appropriate terms and procedures for the effective administration of the councils.

(f) TELUS Pensions Governance Policy – The Committee will establish and review at least once every three to five years or more often if necessary, the TELUS Pensions Governance Policy that specifies the major monitoring and reporting requirements for the various decision-making or advisory bodies including reports and documents in order to fulfill their responsibilities with respect to the management and administration of the Pension Plans.

4.4. Valuation and Funding

(a) Funding Policy – The Committee will review and recommend to the Board for its approval, at least every five years, a funding policy which sets out guidelines with respect to the valuation and funding of the liabilities of the defined benefit Pension Plans.

(b) Major Actuarial Assumptions – The Committee will review, at least annually, the major actuarial assumptions for the valuation and funding of the liabilities of the defined benefit Pension Plans, as approved by the Chief Financial Officer of the Company.

(c) Actuarial Valuation – The Committee will review the actuarial valuation of the defined benefit Pension Plans prepared by the actuary of the Pension Plans, as approved by the Management Pension Committee, subject to the Chief Financial Officer approving the pension contributions.

(d) Pension Contributions – The Committee will review, at least annually, the contributions to the pension funds of the defined benefit Pension Plans, as approved by the Chief Financial Officer of the Company.

(e) Transfer of Surplus – The Committee will review, at least annually, any transfers of surplus to the Supplemental Benefits Account of the TELUS Corporation Pension Plan in accordance with section 18.08 of that pension plan, as approved by the Chief Financial Officer of the Company.

4.5. Asset Mix Policy and Investment Program

(a) Goals, Objectives and Asset Mix Policy for Defined Benefit Pension Plans – The Committee will establish, and periodically review, the goals, objectives and long-term asset mix policy for defined benefit Pension Plans, in terms of the proportion of the assets to be invested in various asset classes on average over the long term.

(b) Goals, Objectives and Investment Program for Defined Contribution Pension Plans – The Committee will establish, and periodically review, the goals, objectives and investment program for defined contribution Pension Plans, in terms of the number and types of investment options to be offered to the members of the plans.

4.6. Investment Philosophy

Statement of Investment Beliefs and Principles – The Committee will establish, and periodically review, a Statement of Investment Beliefs and Principles (the "SIB&P") which sets out the fundamental assumptions and rationale underlying the development of investment policies and the management of the assets of the defined benefit and defined contribution Pension Plans.

4.7. Investment Policies and Management

Statement of Investment Policies and Procedures – The Committee will review, at least annually, the Statement of Investment Policies and Procedures for each Pension Plan approved by the Management Pension Committee for compliance with the investment principles and beliefs as set out in the SIB&P.

4.8. Communication and Education

Defined Contribution Pension Plan Member Communication and Education Policy – The Committee will review periodically the Member Communication and Education Policy approved by the Management Pension Committee.

4.9. Operations and Implementation

(a) Pension Expense Policy – The Committee will approve and periodically review a Pension Expense Policy which sets out guidelines for the payment of expenses incurred in the management and administration of the Pension Plans from the assets of the pension funds.

(b) Internal Controls Policy – The Committee will establish and periodically review an Internal Controls Policy on the appropriate financial and operating controls and procedures necessary to safeguard the assets of the Pension Plans and maintain the integrity of pension payments. It will undertake an internal audit of these controls and procedures as required but in any event at least every three to five years and it will make such changes to the controls and procedures that the Committee determines are necessary as a result of the audit.

(c) Appointment of Auditor - The Committee will appoint annually the external auditor of the Pension Plans.

(d) Appointment of Actuary – The Committee will appoint annually the actuary of the Pension Plans.

4.10. Review and Approval

The Committee will periodically review all other policies and appointments approved by the Committee and make any required amendments or changes thereto.

4.11. Miscellaneous

The Committee will have such other duties and responsibilities that are delegated to it and review such other matters as are from time to time referred to it by the Board.

5. ACCOUNTABILITY

The Committee will provide a report to the Board as soon as practicable following every Committee meeting, which will include a summary of investment performance for each Pension Plan, and will provide annually audited financial statements for Pension Plans, as applicable.

6. OUTSIDE ADVISORS

The Committee may engage and terminate outside advisors, at the expense of the Company, to provide advice with respect to anything within its duties, responsibilities and authority.

7. AUTHORITY

The Committee, in fulfilling its mandate, will have the authority to:

(a) communicate directly with any member of management as the Committee deems appropriate;

(b) delegate tasks to Committee members or subcommittees of the Committee;

(c) delegate tasks to the Management Pension Committee and management; and

(d) access appropriate funding as determined by the Committee to carry out its duties.

1. INTRODUCTION AND PHILOSOPHY

TELUS Corporation will compensate non-management directors through the payment of an all-inclusive flat fee, in consideration of the services provided by such directors and in recognition of their responsibilities to the Company and certain subsidiary companies, and potential liabilities associated therewith.

Compensation should be reviewed by the Corporate Governance Committee every one to two years with any changes to be recommended for approval by the Board. Generally, overall compensation should be targeted at the 50th percentile within a comparator group of companies of comparable size. Compensation should be skewed towards equity more than cash.

2. DIRECTORS' FEES

2.1 Basic compensation

Non-management directors are entitled to receive a flat fee as outlined in the table below. Such payments will be made quarterly and adjusted proportionately for appointments or resignations within any quarter. They are also entitled to receive an annual equity grant in the form of Deferred Share Units ("DSUs") as outlined in the table below. A new director elected at a date other than an annual general meeting will receive a pro-rated equity grant during the first year on the Board. A director who leaves the Board during the year after receiving an annual equity grant shall keep that grant in its entirety.

Management directors, however, are not entitled to receive any directors' compensation or any of the other benefits for directors referred to in this Appendix.

Tier	**Compensation**		
	Cash (40%)	*Equity (60%)*	*Total Retainer*
Non-Management Directors, including committee service	$108,000	$162,000	$270,000
Chair of Pension Committee or Corporate Governance Committee	$124,000	$186,000	$310,000
Chair of Audit Committee or People, Culture and Compensation Committee	$128,000	$192,000	$320,000
Chair of the Board of Directors	$216,000	$324,000	$540,000

Additional meeting fees may be payable as outlined in section 2.2(b) below.

These payments are made to non-management directors for attendance at Board and committee meetings of the Company and certain subsidiary companies. Separate retainers and meeting fees will not be paid by subsidiary companies, except under special circumstances.

The DSUs granted to non-management directors will vest immediately. When a director retires from the Board, or ceases to be a director for whatever reason, including, without limitation, the death of the director, the removal of the director or the failure to elect the director to the Board, the director (or the director's legal representative) may redeem their DSUs at any time during the period that begins on the termination date and ends on November 30th of the calendar year following the termination date (the "Redemption Period"). Any or all of a director's DSUs can be redeemed by filing an election notice with the Chief Legal and Governance Officer (the "Election") specifying the date of valuation for redemption (the "Valuation Date") as well as the number of DSUs to be redeemed, provided that the Valuation Date cannot be earlier than the date of the Election or later than the last day of the Redemption Period. Payment for any such redeemed DSUs will be made within 31 days of the

Valuation Date (and will not be any later than December 31 of the calendar year after termination). If a director has not made an Election by the last day of the Redemption Period, then such director will be deemed to have filed an Election with respect to any DSUs remaining in their account with a Valuation Date that is the last day of the Redemption Period. If a director changes their mind regarding an Election, the director may file a revocation so long as it is filed with the Chief Legal and Governance Officer at least five (5) days prior to the Valuation Date. The above procedures generally apply for directors who are U.S. taxpayers, except that the Redemption Period will end on December 15 of the calendar year during which the termination date falls and as otherwise provided in the Directors Deferred Share Unit Plan ("Directors' Plan"). Directors should refer to the Directors' Plan for further details.

Directors of the Board will not receive options.

2.2 Additional Fees

a) A director whose principal residence is located such that the director must travel in excess of six hours (return) from their principal residence to attend a meeting of the Board or a committee of the Board will receive an amount of $1500 cash in recognition of time lost due to travel. This fee will not apply to directors traveling from holiday or business locations for regularly scheduled meetings, but directors who would otherwise have traveled more than six hours (return) from their principal residence to a meeting will not lose such fee if they actually traveled more than six hours (return) to that meeting but from a location that is not their principal residence.

b) If the directors are required to attend:

   i. more than ten Board meetings in a calendar year, or

   ii. more than ten Audit Committee meetings in a calendar year, or, for committees other than the Audit Committee, more than nine committee meetings in a calendar year,

   non-management directors will be paid an additional fee of $1,500 cash for each such additional Board or committee meeting attended.

c) Additional meeting fees may be paid for service on a special committee as determined by the Board.

2.3 Method of Compensation

a) Subject to section 3.5 below, under the Directors' Plan, non-management directors may, at their option, receive the cash component of their compensation, including the additional fees referred to in section 2.2 above, in the form of cash, shares or DSUs or any combination thereof.

b) The director will provide to the Chief Legal and Governance Officer a notice upon request, which indicates the appropriate percentage of such directors' fees to be paid in cash, shares or DSUs. Payments in cash or shares will be net of appropriate withholdings.

3. SHARE OWNERSHIP

3.1 Each non-management director is required to attain a level of share ownership of at least 3.5x the total retainer for non-management directors (i.e. 3.5x $270,000).

3.2 The Chair is required to attain a level of share ownership of at least 5x the total retainer (i.e. 5x $540,000).

3.3 The levels of share ownership outlined in this section are to be achieved within five years of initial election to the Board. Share ownership includes shares and DSUs.

3.4 The market value of each director's equity position will be determined annually as of December 31 in any year.

3.5 If a director has not yet achieved the required level of share ownership, they will direct the Company, at their election, to:

a) use one half of the cash component of their total retainer, less required withholdings, to acquire shares of the Company on behalf of the director; or

b) take one half of the cash component of their total retainer, without deduction for withholdings, in the form of DSUs.

4. DIRECTORS' EXPENSES

4.1 A director is eligible for expense reimbursement as applicable under the Company's expense reimbursement policy for Executive Management.

4.2 Expenses incurred by a guest of any director, where the Chair requests the presence of that guest at a function, will be paid under the same reimbursement policy.

4.3 A director's expenses include return airfare from the director's place of principal residence for regularly scheduled board meetings. The Chair will advise the Chief Legal and Governance Officer in advance whether travel expenses from another location will be reimbursed in the event of a special board meeting, or from a retirement residence in the case of regularly scheduled meetings or whether such director should attend by conference call or at their own expense.

4.4 The Company will provide travel accident insurance of up to $500,000 for each director.

4.5 A director is eligible for an annual education tuition reimbursement of up to $5,000 per year for tuition and related costs (which includes any travel expenses) associated with any third party courses he or she may wish to take related to their role on the Board.

4.6 The Chief Legal and Governance Officer will ensure all expenses are processed and paid expeditiously after being tendered by directors with the required forms and receipts.

5. SERVICES POLICY

While serving on the Board and for two years upon retirement, non-management directors are entitled to the benefit of a service program, as described in Schedule 1 to this Appendix.

6. DIRECTORS' INDEMNIFICATION

Subject to applicable laws and the charter documents of the Company, the Company will indemnify all directors for claims, legal costs or losses sustained as a result of actions against the directors in respect of their activities as directors of the Company or its subsidiaries. The indemnification will extend to former directors for actions carried out during a former director's term of office. In support of the indemnification, the Company will acquire sufficient liability insurance as determined by the Company. As well, the Company will enter into indemnity agreements with each director, which set out in further detail the extent of such indemnification. The form of indemnity agreements will be reviewed by the Corporate Governance Committee with any material changes recommended to the Board for approval.

1. INTRODUCTION

This schedule outlines the telecommunications services and equipment to be provided to non-management directors at the Company's expense while serving on the Board of TELUS Corporation and for two years upon retirement.

2. SERVICES

Each director will receive full reimbursement of up to $6,000 per calendar year on any combination of TELUS services offered to consumers in the director's location, including home services (Optik TV, home phone and long distance, internet, home security) and mobile phone services (including data and roaming).. Directors are also entitled to medical and health-related services offered through TELUS' wholly-owned subsidiary, TELUS Health Care Centres Inc.

For greater certainty, directors must acquire the eligible services from the Company or its subsidiaries to be eligible for reimbursement except as follows:

- Certain home services (television, phone and internet) provided by another service provider are eligible for reimbursement in areas where TELUS does not provide such services.

Unused allowances at the end of the calendar year are forfeited.

3. EQUIPMENT

Each director will receive full reimbursement of up to $1,200 per calendar year towards the purchase of devices sold by or supported by TELUS. For example, as of August 2019, eligible devices include smartphones, tablet computers, Optik TV set top boxes, wearable technology and smart speakers and audio equipment. Unused allowances at the end of the calendar year are forfeited.

Each director is entitled to keep all equipment provided to the director by the Company or any predecessor corporation under this schedule.

4. POLICY ADMINISTRATION

4.1 Directors will submit expenses at least once each quarter to the Chief Legal and Governance Officer. Reimbursement will be made quarterly in arrears by direct deposit into a bank account designated by the director based on copies of relevant bills and an expense report submitted to the Chief Legal and Governance Officer.

4.2 The Chief Legal and Governance Officer will administer this Services Policy, and requests for supply of TELUS services or devices should be directed to the Chief Legal and Governance Officer. However, decisions with respect to the interpretation and application of the policy to Company products and services shall be made by the Chair of the Corporate Governance Committee, in conjunction with the Chair and the CEO.

4.3 Directors will promptly inform the Chief Legal and Governance Officer if any equipment supplied is lost or stolen.

1. SEARCH PROCESS

1.1 When recruiting new directors, the Corporate Governance Committee (the "Committee") will identify candidates for consideration as potential directors and select the names of the most suitable candidates. Such selection will be made based on merit after considering the skill sets and required attributes as prioritized by the Committee (with input from the Chair, the Lead Director, if there is one, and the CEO, as requested) from time to time as well as considering the Board Diversity Policy (set out in Appendix N). The Committee may use the services of outside consultants in searching for or doing background checks on candidates.

1.2 The Committee will maintain a list of potential directors who meet the established criteria and review such list as needed in order to track progress and identify suitable candidates. Board members, many of whom serve on other corporate boards, are encouraged to submit names.

1.3 As requested by the Committee, the Chair, the Lead Director, if there is one, and the CEO, as well as any other directors the Committee deems appropriate, will interview the candidates. Following receipt of the reports of the Chair, Lead Director and the CEO as to such interviews, the Committee will then make such recommendations as it deems appropriate to the Board.

2. DIRECTOR CRITERIA

2.1 In addition to meeting the requirements of the Company's charter documents, the *Business Corporations Act* (British Columbia) and any successor thereto, and any applicable securities laws:

(a) The Committee will consider the independence of the candidate. A director will be considered "independent" only if the Board determines that the director satisfies all the tests for an "independent director" under applicable laws, rules and regulations binding on the Company from time to time, including the applicable rules of stock exchanges on which the Company's shares are listed, such as the requirements for independence under National Instrument 52-110 *Audit Committees* and National Instrument 58-101 *Disclosure of Corporate Governance Practices* of the Canadian Securities Administrators, Section 303A of the New York Stock Exchange Listed Company Manual applicable to foreign private issuers, and Rule 10A-3 – *Listing Standards Relating to Audit Committees* promulgated under the U.S. Securities Exchange Act of 1934 to implement section 3 of the U.S. Sarbanes-0xley Act of 2002. In addition, the Company has voluntarily adopted the independence provisions in Rule 303A of the New York Stock Exchange Listed Company Manual that are not mandatory on foreign private issuers; and

(b) The Committee will consider the requirements and/or guidelines of the Company's director policies as outlined in Appendix B (including, for example, the term limit and attendance policies and director change in circumstances).

2.2 The process outlined below illustrates the steps the Committee should follow in establishing the criteria a new director must meet:

(a) The Committee will consider the Company's current corporate and strategic objectives and determine what knowledge and experience new directors should have to best enhance the Company's corporate and strategic objectives;

(b) The Committee will conduct a skills assessment of the current Board by reviewing the background, experience and skills of each director, including diversity considerations;

(c) The Committee, on an annual basis, or any other time as the Committee may determine, shall take into consideration the review conducted in 2.2(a) and 2.2(b), and conduct a skills gap analysis to prioritize the criteria for new directors which will complement the current Board and assist in addressing any gap in background, experience or skills; and

(d) The Committee, on an annual basis, or any other time as the Committee may determine, shall take into consideration the review conducted in 2.2(c), and review an ‘evergreen list’ of potential Board candidates to determine the availability and suitability of such candidates.

1. CEO REVIEW PROCESS

1.1 The following documents constitute the parameters against which a review of the performance of the CEO takes place:

(a) the position description for the CEO, which is found in Appendix C;

(b) the strategic plan;

(c) the annual corporate priorities, budget and business plan;

(d) the corporate scorecard;

(e) the performance, progression and development of the ELT, including the robustness of the succession plan process; and

(f) any specific strategic initiatives and goals agreed to with the Board but not included in the above material.

1.2 The People, Culture and Compensation Committee ("PCCC") will evaluate the performance of the CEO (as an executive and as a director on the Board) using the relevant parameters outlined above and the performance management tools that are in place to evaluate the performance of the Company's employees, and in particular, the Amazing People Performance Development (APPD) framework, measuring the CEO's results against goals (WHAT you do) and values (HOW you do it), while taking into account other strategic considerations. In addition, the PCCC also assesses the CEO's retention value (to determine the LTI grant level).

1.3 Every director will be encouraged to provide their own assessment of the CEO's performance (as an executive and as a director on the Board). The Chair of the PCCC will provide a format for director input with respect to the CEO. The directors' assessment of the CEO will be consolidated by the Chair of the PCCC with the assistance of the external compensation consultant, if necessary, and presented to the PCCC. The Chair of the PCCC will subsequently discuss the assessment with the CEO.

1.4 The Chair of the PCCC will report to the directors the results of their discussions with the CEO.

2. CHAIR REVIEW PROCESS

2.1 The following documents constitute the parameters against which a review of the Chair takes place:

(a) the position description for the Chair, which is found in Appendix C; and

(b) any specific goals agreed to with the Board but not included in the Chair's position description.

2.2 The Corporate Governance Committee will review the Chair's performance through its Director Evaluation Process. See Appendix L – Board and Director Evaluation Process.

2.3 The directors' assessment of the Chair will be consolidated by the chair of the Corporate Governance Committee, with the Chief Legal and Governance Officer's assistance, and presented to the Corporate Governance Committee.

2.4 All directors will have an opportunity to comment on the above assessment and the report will be discussed with the Chair.

2.5 The chair of the Corporate Governance Committee will report to the directors the results of their discussions with the Chair.

1. GENERAL

1.1 The Corporate Governance Committee (the "Committee") will approve questionnaires to evaluate the performance of the Board, each committee and all the individual directors (in their role as directors, chairs of committees and as Chair or Lead Director, if there is one). The Committee may, in its discretion, choose to approve and proceed with all of the questionnaires on an annual basis or may adopt a multi-year evaluation plan. Additionally, the Committee may choose to have the evaluation process coordinated by the Chief Legal and Governance Officer or a third party.

1.2 The Chair will provide input and support to the Committee for the Board, committee and director evaluation process as specified in this Appendix or as appropriate.

2. BOARD AND COMMITTEE EVALUATION PROCESS

2.1 The Committee will approve questionnaires to be completed by each director to evaluate the performance of the Board as a whole, each committee and chair of each committee.

2.2 The objectives of the evaluation process are to assist the Board to:

a) assess the overall performance of the Board, each committee and committee chair;

b) evaluate the mechanisms in place for the Board and each committee to operate effectively and make decisions in the best interests of the Company;

c) enhance and maintain best corporate practices; and

d) meet regulatory requirements regarding corporate governance.

2.3 The Chief Legal and Governance Officer will collate the results of the questionnaires and forward them to the Chair, with attribution to originating directors. A director may, however, elect to have all or part of their comments without attribution. However, the feedback to the Committee and the Board will be given without attribution.

2.4 The Committee will also approve a questionnaire (the "Management Assessment") to be completed by those members of senior management who have regular interaction with the Board or its committees.

2.5 The objectives of the Management Assessment are to assess the overall effectiveness of the Board, its committees and committee chair from the perspective of management and to evaluate the extent to which the Board and management support one another and how that may be enhanced.

2.6 The Chief Legal and Governance Officer will collate the results of the Management Assessment and forward them to the Chair. All results will remain confidential without attribution to the respondents.

2.7 The Chair will conduct separate interviews with each director to discuss the results and issues raised in the Board and committee evaluations. These interviews may be conducted every other year if a multi-year evaluation plan is adopted. The Chair will report on the key themes and recommendations raised in the questionnaires and interviews at a Committee meeting and at a Board meeting. The Chair and/or the chair of the relevant committee will lead a discussion at meetings of the relevant committee on the findings relating to the committee during an *in camera* session. The Chair will report on key feedback in relation to committee chair performance at an *in camera* session of the relevant committee meeting (held in the absence of the relevant committee chair) and discuss this feedback session with the relevant committee chair. Following such meetings, the Chair will create a set of Board goals and objectives that provide an action plan to address matters raised during the evaluation process. The Committee will monitor progress on such action plan in collaboration with the Chair and the CEO.

3. DIRECTOR EVALUATION PROCESS

3.1 The Committee will approve a questionnaire to be completed by each director to evaluate the performance of individual directors. The questionnaire will ask directors to evaluate both themselves and their colleagues as directors.

3.2 The Committee will also annually approve a skills self-assessment questionnaire to be completed by each director to assess their own skills as a member of the Board.

3.3 The objectives of the questionnaires described in subsections 3.1 and 3.2 are to assist the Board:

a) to improve the overall performance of the Board by assisting individual directors to build on their strengths;

b) to identify gaps in skills and educational opportunities for the Board and individual directors in the coming year; and

c) in succession planning and director recruitment efforts.

3.4 The Chief Legal and Governance Officer will collate the results and forward them, except the results relating to the Chair, to the Chair with attribution (unless otherwise stated). The results relating to the Chair will be part of their evaluation (section 4 hereof). The Chief Legal and Governance Officer will also collate and forward the results of the director skills matrix referred to in section 3.2 above to the Chair. The feedback to the Committee, individual directors and the Board will be given without attribution.

3.5 As part of the interviews referred to in section 2.7, the Chair will discuss the results with each director of their individual evaluation, proposed development plans and any other issues brought forward by the directors related to the functioning of the Board. The Chair will report on the key themes raised in the director evaluations and interviews at meetings of the Committee and the Board (as appropriate). Following such meetings, the Chair will provide support to individual directors in their development plans and monitor progress.

4. CHAIR EVALUATION PROCESS

4.1 The Committee will approve questionnaires to be completed by each director to evaluate the performance of the Chair or the Lead Director (if there is one). The chair of the Committee will assist with the Chair evaluation process, as specified in this Appendix.

4.2 The objectives of these questionnaires are to assess the overall performance and effectiveness of the Chair with respect to the Chair's position description and any specific board-related goals.

4.3 The Chief Legal and Governance Officer will collate the results related to the Chair evaluation and forward them to the chair of the Committee. All responses will be attributed to the originating directors, unless a director has elected to have all or part of their comments without attribution. However, the feedback to the Chair, the Committee, and the Board will be given without attribution.

4.4 The chair of the Committee will report on the key themes raised in the Chair evaluation at an *in camera* session of the Committee (as appropriate) and of the independent directors of the Board held in the absence of the Chair. Following such meetings, the chair of the Committee will meet with the Chair to discuss the results of the evaluation and any proposed actions or development items.

APPENDIX M – MAJORITY VOTING POLICY

In an uncontested election of directors of TELUS Corporation (the "Company"), each director should be elected by the vote of a majority of the shares represented in person or by proxy at any shareholder's meeting for the election of directors. Accordingly, if any nominee for director receives a greater number of votes "withheld" from their election than votes "for" such election, that director shall promptly tender their resignation to the Chair of the Board of Directors following the meeting. In this policy, an "uncontested election" means an election where the number of nominees for director equals the number of directors to be elected.

The Corporate Governance Committee (the "Committee") shall consider the offer of resignation and recommend to the Board whether or not to accept it. Any director who tenders their resignation may not participate in the deliberations of either the Committee or the Board. In its deliberations, the Committee will consider any stated reasons why shareholders "withheld" votes from the election of that director, the length of service and the qualifications of the director, the director's contributions to the Company, the effect such resignation may have on the Company's ability to comply with any applicable governance rules and policies and the dynamics of the Board, and any other factors that the Committee considers relevant.

The Board shall act on the Committee's recommendation within 90 days following the applicable meeting and announce its decision via press release, after considering the factors considered by the Committee and any other factors that the Board considers relevant. The Board shall accept the resignation except in situations where extenuating circumstances would warrant the director to continue to serve on the Board. However, if the Board declines to accept the resignation, it should include in the press release the reasons for its decision.

If a resignation is accepted, the Board may, in accordance with the *Business Corporations Act* (British Columbia) and the Company's articles, appoint a new director to fill any vacancy created by the resignation or reduce the size of the Board. If a director does not tender their resignation in accordance with this policy, the Board will not re-nominate that director at the next election.

TELUS is committed to fostering a diverse and inclusive culture across the organization. It believes that by leveraging different perspectives and ideas, it will enjoy the benefits of improved decision-making and greater productivity and innovation. A commitment to diversity means recognizing that each person is unique and understanding our individual differences. Diversity has many dimensions, which can include ethnicity, race, gender, physical ability, religion, sexual orientation, gender identification and age. Diversity can also extend to work experience, geographic background, socio-economic background and diversity of political thought.

The objective of the Board's diversity policy is to ensure that the Board possesses the diverse qualifications, skills and expertise that are relevant to our business and that will allow the Board to fulfil its mandate.

The Corporate Governance Committee ("Committee"), which is responsible for assessing board composition, identifying suitable candidates and recommending director nominees to the Board, considers candidates on merit based on a balance of skills, background, experience and knowledge. In these processes, the Committee will consider multiple aspects of diversity.

In addition, when recruiting new candidates for director, the Committee may engage qualified independent external advisors to conduct a search for candidates beyond the networks of existing Board members. Search protocols will require that the pool of identified candidates meet the Board's skills and diversity criteria. In the Board's evergreen list of potential director nominees, the Board will ensure that such list includes a diverse group of candidates including balanced gender diversity.

In furtherance of the Board's commitment to diversity, on an annual basis, the Board will assess, and TELUS will report to security holders, on the diversity of its Board members and the Committee will recommend to the Board for adoption measurable objectives for achieving Board diversity and inclusiveness in accordance with this policy.

TELUS recognizes that all aspects of diversity are important. However, for Board composition purposes it has chosen for now to adopt targets focused on gender diversity and representation of members of visible minorities and Indigenous Peoples. Annually TELUS will report to security holders, the number and percentage of women directors and the number and percentage of directors who self-identify as being members of visible minorities and Indigenous Peoples.

At the date of approval of this policy, the Board has confirmed the importance of seeking the following board composition:

- At least two directors who represent a visible minority or are Indigenous;
- Women and men each represent at least 33⅓ per cent of independent directors;
- Directors with extensive experience in geographic areas where the Company has or anticipates significant business interests;
- Directors of various ages; and
- Directors with differing backgrounds and experience.

The Committee will report to the Board regarding their assessment of: (i) the measures taken to ensure that this policy has been effectively implemented, (ii) the annual and cumulative progress in achieving the measurable objectives referred to above, and (iii) the effectiveness of this policy as a whole in promoting diversity at TELUS and recommend as required amendments to the Board for approval. At any given time, the Board may seek to improve one or more aspects of its diversity and measure progress accordingly.

The Board of Directors (the "Board") of TELUS Corporation (the "Company" or "TELUS") believes in the importance of open and constructive dialogue with our shareholders. To facilitate such engagement, this policy outlines how the Board may communicate with shareholders, how shareholders can communicate with the Board, and provides an overview of how management interacts with shareholders. The Corporate Governance Committee (the "CGC") will oversee this policy as it relates to Board engagement and communications with shareholders. The CGC will review this policy annually and recommend any changes to the Board for its approval.

TELUS has sound disclosure practices to ensure all shareholders receive timely, factual and accurate information. A statement of TELUS' policy on corporate disclosure and confidentiality of information (the "Corporate Disclosure Policy") is available online at: https://www.telus.com/en/about/investor- relations/corporate-governance.

1. SHAREHOLDER COMMUNICATIONS WITH THE BOARD

How the Board communicates with shareholders

The Board believes that regular and constructive communications is an important part of creating an open, candid and productive dialogue. The Board will annually communicate information about the Board and individual directors, the Company's corporate governance and executive compensation practices through the Company's management information circular.

The Board encourages shareholder participation at TELUS' annual shareholder meetings as well as through informal meetings throughout the year as required. The Board encourages shareholders to participate in the Company's annual meeting as it provides a valuable opportunity to discuss the Company, its corporate governance and other important matters. Simultaneous translation of the meeting into French or English will be available. The Company may hold the annual shareholder meeting in a virtual format in order to maximize the ability of shareholders to attend. Virtual meetings will provide registered shareholders and duly appointed proxyholders with the same opportunity to attend, ask questions and vote at the meeting from any location as they would have if attending an in-person meeting. A recording of the annual shareholder meeting will also be available through the Company's corporate website.

The Chair and/or the Chair of the Corporate Governance Committee meets with institutional shareholders throughout the year if needed to discuss governance matters. Additionally, the Chair of the People, Culture and Compensation Committee meets with institutional shareholders to discuss executive compensation as required. If any such meetings are held throughout the year, the directors who have met with such shareholder will report back to the Board on their discussions with shareholders.

How shareholders can communicate with the Board

In between annual meetings, TELUS supports an open and transparent process for shareholders to contact the Board, including the chairs of our Board committees, through the office of our Chief Legal and Governance Officer or at the email listed below.

The topics that are appropriate for the Board to address are:

- Board structure and composition (including independence)
- Board or director performance
- Material strategic decisions or corporate strategy
- Oversight of risk
- Board and CEO succession planning process
- Corporate governance practices and disclosure
- General board oversight, including committee mandates
- Executive compensation and related overall corporate performance

The Chief Legal and Governance Officer has been designated by the Board as its agent to receive and review communications and meeting requests addressed to the Board. The Chief Legal and Governance Officer will determine whether the communication received is a proper communication to the Board or should be addressed by management. For example, questions or concerns regarding the Company's general business operations, financial results, strategic direction and similar matters are most appropriately addressed by management and Investor Relations. On the other hand, if management receives any questions that the Board should be made aware of, the information will be passed on to the Chief Legal and Governance Officer to consider.

The Board will endeavor to respond to all appropriate correspondence in a timely manner. On a quarterly basis, the Chief Legal and Governance Officer reports to the CGC on all communications sent to the Board and reviews and considers responses in relation to corporate governance matters.

Shareholders or other stakeholders of the Company may communicate with the Board by mail (marking the envelope "Confidential") or email as follows:

Mailing address
TELUS Board of Directors
(c/o Chief Legal and Governance Officer) TELUS Corporation
510 West Georgia Street, 23rd Floor
Vancouver, BC V6B 0M3 CANADA

Email address
board@telus.com

Meeting with TELUS directors

Shareholders may ask to meet with the Chair or the chair of a committee or an individual director. The Chair will consider this request, in consultation with the Chief Legal and Governance Officer, and having regard to TELUS' Corporate Disclosure Policy. Such a request should:

- Indicate if the person is a TELUS shareholder or shareholder representative, and the number of Common Shares held;
- Identify any non-TELUS shareholder or representative who will attend the meeting; and
- Describe the topics the person wants to discuss.

If a meeting request is approved, the Chair (or the Chief Legal and Governance Officer) will confirm the meeting details with the person and will ask the appropriate directors to attend the meeting, as well as any members of management as necessary. Any such meeting will be focused on the pre-determined topics identified in the meeting's agenda and will be subject to compliance with all applicable laws, including applicable selective disclosure rules and the Company's Corporate Disclosure Policy.

2. SHAREHOLDER COMMUNICATIONS WITH TELUS MANAGEMENT

How management communicates with shareholders

Management communicates with shareholders in many ways. The primary form of communication is through the Investor Relations team, which communicates with shareholders on a daily basis. TELUS also communicates with shareholders through its annual and quarterly reports, management information circular, annual information form, sustainability report, news releases, the investor relations and corporate governance website and through presentations at industry and investor conferences. Management also holds conference calls for quarterly earnings releases and major corporate developments as soon as practical after they are publicly released. Conference calls are webcast in real time and the webcasts, slides (if used), transcripts (if available) and audio replays are accessible at https://www.telus.com/en/about/investor- relations.

At annual shareholder meetings, shareholders may submit questions for the question and answer portion of the meeting, and, where applicable, shareholders and guests may ask questions to management or specific executives during the informal meet and greet portion of the meeting. Questions may also be sent by email to ir@telus.com before, during or after the shareholder meeting and management, or in some cases, a specific executive, will endeavor to respond by email as promptly as possible.

TELUS' external auditor, Deloitte LLP, also attends and can answer questions about the audit and preparation and content of the auditor's report.

The CEO, Executive Vice-President & Chief Financial Officer and the Directors of Investor Relations are the Company's primary spokespeople to the shareholders and investment community and they meet frequently with investor representatives to discuss strategy, and financial and business performance.

How shareholders can communicate with management

Shareholders can contact the Chief Executive Officer by mail or email at:

Mailing address
President & Chief Executive Officer
TELUS Corporation
510 West Georgia Street, 23rd Floor
Vancouver, BC V6B OM3 CANADA

Email address
ceo@telus.com

Shareholders can also contact the Investor Relations Department for any questions about the Company at:

Mailing address	Email address & Phone Number
Investor Relations Department TELUS Corporation 510 West Georgia Street, 8th Floor Vancouver, BC V6B OM3 CANADA	ir@telus.com 1-800-667-4871 (Toll free) 1-604-643-4113 (outside North America)

For any shareholder administrative issues, shareholders can contact the Treasury department.

Mailing address	Email address & Phone Number
Treasury Department TELUS Corporation 510 West Georgia Street, 8th Floor Vancouver, BC V6B OM3 CANADA	ir@telus.com 1-800-667-4871 (Toll free) 604-695-3734 604-899-9228 (Fax)

Questions or comments on accounting, auditing, and internal controls

Shareholders can anonymously and confidentially raise issues concerning accounting, auditing and internal controls over financial reporting or auditing matters with our Audit Committee by calling the TELUS Ethics Line, which is run by a third-party intake provider, EthicsPoint. A summary of such complaints received through the Ethics Line is reported on a quarterly basis to the Audit Committee. All complaints relating to accounting and internal accounting controls are forwarded to the Chief Legal and Governance Officer.

Phone Number	Website
1-888-265-4112	https://secure.ethicspoint.eu/domain/media/en/gui/16533/index.html