

# Anti-Bribery and Corruption Policy



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# i. Introduction and purpose

At TELUS (the “**Company**” or “**TELUS**”), we take pride in being a global leader in ethical business practices. How we work is just as important as what we do. Our goal is to demonstrate the highest level of ethics and integrity in all of our dealings with customers, suppliers, governments and other stakeholders. This is a corporate priority and a shared responsibility for all TELUS team members (as the term is defined below) as each one of our actions and decisions affects TELUS and its reputation.

Bribery and corruption are among the primary obstacles to economic development. They undermine the rule of law, weaken trust in public institutions and challenge democratic principles. Bribery and corruption can exist in any society, rich or poor, which creates the need for continued vigilance by regulators, law enforcement agencies and industry leaders.

As a signatory to the United Nations Global Compact, TELUS has committed to work against bribery and corruption around the world. Accordingly, TELUS is committed to complying with all laws and regulations that apply to our business operations anywhere in the world, including all applicable anti-bribery and anti-corruption laws, rules and regulations of every jurisdiction in which TELUS operates, including the *Criminal Code of Canada*, *Canada’s Corruption of Foreign Public Officials Act*, *the U.S. Foreign Corrupt Practices Act* and *the U.K. Bribery Act*, and all other applicable national and local laws and regulations regarding the prevention of bribery and corruption (collectively, “**Anti-Corruption Laws**”).

As a result, you are expected to comply with the principles set out in this anti-bribery and corruption policy (the “**Policy**”) in respect to all the jurisdictions where TELUS operates, even where compliance with this Policy prohibits conduct that may otherwise be permitted by the local law, rule, or regulation of a particular jurisdiction. If you are in doubt as to the application of Anti-Corruption Laws, please contact your leader (supporting leader) or the Data & Trust Office at [compliance.office@telus.com](mailto:compliance.office@telus.com).

The purpose of this Policy is to support TELUS’ commitment to ethical business practices, its commitment to full compliance with anti-corruption laws and to assist in the prevention of bribery and corruption in TELUS’ business dealings. This Policy sets out the rules to follow, measures to take to prevent bribery and corruption, information and guidance on how to recognize and deal with bribery and corruption and what to do when encountering suspicious circumstances. Its goal is to ensure that all TELUS team members have a clear and consistent understanding of their responsibility for following and upholding the Policy.

This Policy has been approved by the **TELUS Corporation Board of Directors** (the “**TELUS Board**”) and is reviewed annually to ensure it is kept current and relevant for all TELUS representatives.

## ii. Scope and application of this policy

This Policy applies broadly across TELUS, including to all employees, officers and directors of (i) the Company, and (ii) its wholly owned subsidiaries (collectively referred to as “**TELUS Team Members**”). It also applies to majority-controlled subsidiaries that do not have their own anti-bribery and corruption policy. All TELUS team members must comply with this Policy and are required to act consistently with this Policy when acting on TELUS’ behalf. Entities not under TELUS’ control are encouraged to adopt similar policies and procedures to prevent bribery and corruption. Until such time as an equivalent policy is adopted by that entity, this Policy may be used in an advisory capacity.

Third parties and other intermediaries acting on behalf of TELUS, including consultants, contractors, suppliers, agents, sponsors, joint venture partners, advisors, and any other party and their respective employees who are working on behalf of TELUS or in TELUS’ name, whether as agents or independent contractors, and further includes third-party business associates, intermediaries or individuals to which TELUS may outsource its services, processes or any business activity, including their respective subcontractors and employees (the “**Third Parties**”) are required to perform their obligations in accordance with ethical standards consistent with those set out in the TELUS Supplier Code of Conduct and this Policy. They are expected to comply with all applicable laws regarding bribery and corruption and refrain from engaging in any form of corruption.

This Policy supplements other related TELUS policies, including the TELUS Code of Ethics and Conduct, the TELUS Code of Conduct for Business Sales Activities and the TELUS Supplier Code of Conduct.

In the event of any inconsistency between this Policy and any other document (including any work instruction, standard operating procedure or form), the terms of this Policy will prevail.



### iii. Position statement

This Policy has been created to reinforce TELUS' long-standing commitment to integrity in business and its zero-tolerance approach to bribery and corruption. As laid out in the TELUS Code of Ethics and Conduct, TELUS team members are expected to act honestly, comply with the laws and regulations governing TELUS' business, and demonstrate the highest level of ethics and integrity in all dealings with customers and suppliers.

Unlawful or unethical behaviours of any nature, including soliciting, accepting or paying bribes or other illicit payments or benefits, for any unlawful, improper or unethical purpose (collectively "**Improper Payment or Benefit Activities**") are strictly prohibited. TELUS team members shall not pay, offer, promise or authorize payment, directly or indirectly, of any gift or thing of value to any person, which may be considered an improper payment or benefit activity as described in this Policy or any other TELUS policy or in TELUS' Code of Ethics and Conduct, including for the purpose of (i) improperly influencing any act or decision of such person; (ii) inducing such person to, or rewarding such person for, doing or omitting to do any act in violation of their professional duties or performing improperly any of their professional duties, or (iii) securing any improper advantage or to obtain or retain business. TELUS team members also may not under any circumstance solicit or accept a bribe, kickback or other payment, benefit or advantage in exchange for, or as a reward for, improperly performing any of their professional duties.

**To ensure compliance with anti-corruption laws in all applicable jurisdictions, TELUS team members are prohibited from directly or indirectly undertaking any improper payment or benefit activity with any person, including, without limitation, foreign or domestic officials, employees of government owned enterprises, or any individual or company conducting business in the private sector.** TELUS team members must avoid any situation where their or another person's judgment might be influenced by, or appear to be influenced by, behaviour that may be considered an improper payment or benefit activity.

All TELUS team members must abide by the following key tenets of this Policy in all of their dealings in connection with TELUS' behalf:

#### a. Improper payment or benefit activities

##### Use of TELUS' assets:

- You may not use TELUS' funds, assets, or personnel for any unlawful, improper, or unethical purpose;

##### Bribery:

- You may not offer, promise or give directly or indirectly any bribe to any person;
- You may not offer or give or promise anything of value to a government official or other person with the intent to obtain or retain any business or any other business advantage;
- You may not receive a bribe from any third party, such as a kick-back or other similar payment;

##### Facilitation payments:

- You may not make any payments to government officials, including low-dollar payments to low-level government employees, to expedite or secure performance of a routine governmental action;

- You may not request or accept payments for activities carried out by you on behalf of TELUS for which no payment is required;

#### **Political contributions:**

- You may not make political contributions to a political party, campaign or candidate in any country where TELUS operates for the purpose of securing favours or preferential treatment;
- You may not make political contributions in countries other than Canada;
- You may not make political contributions on behalf of any TELUS subsidiary;
- Any political contributions to be made by or on behalf of TELUS must be first approved by the Public Policy team and then recorded in accordance with the process and guidelines established by TELUS;

#### **Charitable donations:**

- You may not make charitable donations or sponsorships with the intention of influencing someone to act improperly or as a reward for having acted improperly;
- All charitable contributions made by or on behalf of TELUS must be approved and recorded in accordance with the TELUS established approval process and guidelines, which include compliance with all applicable laws and this Policy;

#### **Gifts and entertainment:**

- You may not pay for or receive any business entertainment or travel expenses, gift or other benefit, to or from any person, if the purpose of the expenses, gift or other benefit is to improperly influence the recipient's performance of their duties, to induce or reward any decision related to TELUS' business, or which may otherwise contravene in any way the expectations outlined in this Policy, the TELUS' Code of Ethics and Conduct, and any applicable rules and regulations.

## **b. Dealing with third parties**

TELUS expects all its suppliers and other third parties with whom TELUS does business to perform their obligations in accordance with ethical standards set out in the TELUS Supplier Code of Conduct, including complying with all applicable laws regarding bribery and corruption and refraining from engaging in any form of corruption.

## **c. Books and records**

You must record all payments, transactions and benefit activities, including gifts and hospitality, in TELUS' official books and records, and all such records must be complete, accurate, recorded in a timely manner and in compliance with TELUS' accounting procedures and internal controls.



# iv. Guidance on improper payment or benefit activities

## 1. Payment recipients

Many of the anti-corruption laws that apply to TELUS' business prohibit improper payment or benefit activities to any person, including both domestic and foreign government officials as well as to entities and individuals in the private sector. Accordingly, this Policy applies to your interactions with any entities or individuals in the public or private sector, and you must not undertake any improper payment or benefit activity with any person whatsoever.

Particular care should be taken when dealing with, entering into agreements with, or hiring government officials. Under anti-corruption laws, a government official includes an individual appointed or elected to a political office as well as candidates for political office and all employees or officers of:

- Governments (including regional and local departments, councils and agencies);
- Enterprises owned or controlled by a government;
- Political parties and party officials;
- Public international organizations (generally organizations composed of member states, such as the U.N.);
- Government-owned utility companies; and
- Candidates for office.

In addition, anyone acting on behalf of the individuals or entities mentioned above should be treated as a government official under this Policy.

## 2. Bribery

**The direct or indirect giving, offering, demanding or accepting of bribes to or from any person, government or entity is strictly prohibited. Local customs do not, under any circumstances, allow for an exception to this requirement.**

**Bribery** is a form of corruption and consists of:

- Authorizing a bribe;
- Giving or offering a bribe, or agreeing to give or offer a bribe, or
- Requesting, demanding or accepting a bribe, or offering or agreeing to accept a bribe.

A **bribe** is a payment, gift, consideration, advantage or other benefit of any kind (monetary or otherwise), whether it is solicited or not:

- That is intended to influence the judgment or conduct of a person in a position of power, authority or trust;
- Or the purposes of:
  - a. Securing
    - i. The improper performance, non-performance or speeding up or delaying the performance of an activity;

- ii. The performance of an action contrary to a professional duty;
  - iii. An improper business advantage (including improper preferential treatment);
- b. Rewarding a person for (1) the improper performance, non-performance or speeding up or delaying the performance of an activity, or (2) for a business advantage that has already been given.

For example, making payments for any of the following purposes would be considered a bribe and therefore violate this Policy:

- To avoid a fine or tax;
- To influence an official's decision to issue a licence or permit;
- To secure a favorable ruling;
- To influence the award of a government contract;
- To ensure a legislator supports preferential legislation; or
- To convince a government inspector to ignore safety regulations.

A bribe does not have to take the form of cash or gifts and can include anything that has value to the recipient, including things that benefit the recipient's family members or friends. For example, paying for travel expenses of a public official's relative would be of value to that official.

Other activities that may be considered bribes include offering, soliciting, providing or accepting:

- Phony jobs or "consulting" relationships where salary or consulting fee payments are made but no service or work was actually performed;
- Kickbacks (negotiated bribery in which an agreed upon commission or payment is paid to the bribe-taker in exchange for services rendered, such as ensuring that a particular contract is awarded to the organization that pays the kickback) or proceeds from inflating invoice charges;
- Inappropriate or excessive business entertainment;
- Travel without legitimate business reasons or involving excessive leisure time;
- Provision of free services or services below cost;
- Inappropriate donations to a political party or a charity;
- Payment or reimbursement of expenses;
- Offer of employment to an individual or relative;
- Offer of scholarships to an individual; or
- Sponsorship of supplier or customer events or teams.



Improper payments or things of value are not always obvious. For additional examples of improper payment or benefit activities and **red flags** see **Appendix A** to this Policy.

**Example:** You work within the Procurement and Supply Chain Management area within TELUS. A contract with a major supplier to TELUS is coming up for renewal and the supplier offers you the use of a company-owned condo at an upscale ski resort for the weekend. Should you accept? The answer is "no". This offer could easily be interpreted as an attempt to improperly influence you to make a favourable decision regarding the contract renewal.

**Example:** You are researching a potential client relationship with a government agency and meeting with its procurement managers. They have not yet invited TELUS to bid on anything, but you are aware that the agency is working on a major procurement that could be very attractive. The procurement director mentions over coffee that his son has just graduated from college and is looking for employment, ideally in the telecommunications industry. He hints that any help you might be able to provide will be remembered when the agency launches its procurement project. Can you do anything for his son? The answer is “no”. Merely offering to assist the official’s son in order to obtain a business advantage is a potential criminal offense, even if you do not actually provide any assistance. You should promptly report the conversation to the Data & Trust Office or file a report through the TELUS Ethics Office.

### 3. Facilitation payments

Facilitation payments are another specific form of bribery and corruption.

Facilitation payments are typically small, unofficial payments demanded in exchange for providing or “expediting” routine, non-discretionary government or other services or actions to which one person is legally entitled without having to make such payments. Examples include a TELUS Team Member paying someone to issue routine permits to do business, to process work orders, to provide mail or telephone services, to expedite shipments through customs, or to carry out any other activity which does not require a fee to be paid, such as booking an appointment.

Facilitation payments are bribes and are strictly prohibited, even where they may not be illegal in a particular jurisdiction and even where the amount involved is quite small. By contrast, paying government taxes, fees and other legally required charges are not considered facilitation payments.

You must avoid and prevent any activity that might lead to or create the perception that an illegal payment will be made or accepted by TELUS. **It can sometimes be difficult to determine if routine governmental or business fee requests are legitimate or if they are improper requests for facilitation payments.** Generally, you should never make a payment to an individual to perform a task or function that is part of their regular job duties unless the local law provides clearly for a payment to be made (for example, through a published fee schedule), and such payments are appropriately documented. One simple way to help determine whether a payment being requested is lawful is to request an official receipt by the government office (note, however, that provision of a receipt does not guarantee that the request is lawful, but merely provides additional evidence that it is).

**Example:** You will be working outside of Canada and need to get a work visa quickly. The person processing your request at the embassy has said they can speed up the process for a small fee in cash. Is this okay? The answer is “yes”, if it is an official fee that the embassy charges for published “fast-track” services. However, if it is a payment made directly to the person processing the request, and such payment is not a legal requirement, then it is a bribe and prohibited. You must first ask for a receipt or other official documentation as proof that the fee is legitimate. If the person won’t provide any official documentation for the payment and you are uncertain whether it is legitimate, you should first consult with your leader or the Data & Trust Office.

## 4. Political contributions

TELUS team members must be aware that political contributions may be used as a form of bribery or corruption. A political contribution could be considered a bribe if it is given or received:

- With the intention of influencing someone to act improperly; or
- As a reward for having acted improperly.

As a responsible corporate citizen, TELUS may occasionally make contributions to a political party, campaign or candidate in Canada, as a means of supporting the democratic process, but only where legally permitted and not to secure favours or preferential treatment.

All political contributions made by or on behalf of TELUS, whether direct or indirect, in the form of money or in-kind, must be made in accordance with the TELUS Political Contributions Policy and with all applicable laws, rules and regulations. Approval must be obtained through the Regulatory and Government Affairs team and recorded in accordance with the approval process and guidelines established by TELUS for political contributions in the TELUS Political Contributions Policy. Without appropriate prior approval, TELUS team members will not make use of corporate assets, including funds, goods, property and/or services for the purpose of contributing to a political party, a campaign for elected office, a nomination process for a political party, a local political constituency and/or any individual seeking election at any level of government in any jurisdiction.

No political contributions are permitted in countries other than Canada.

No political contributions are to be made by any TELUS subsidiary.

As part of its commitment to public transparency, TELUS discloses its political contributions in its annual sustainability report.

As private citizens, TELUS team members are free to make personal contributions to causes, candidates or political parties of their choice. However, unless expressly approved by TELUS, TELUS team members will not associate TELUS with their personal political activities. TELUS will not reimburse personal political donations in any form.

## 5. Charitable donations and sponsorships

TELUS believes strongly in contributing to the communities where it does business. TELUS' community investment program provides cash donations, sponsorships and gifts-in-kind to charitable and not-for-profit community organizations serving local communities.

We recognize, however, that charitable donations and sponsorships may also be used as a form of bribery and corruption. For example, a company representative or government official in negotiations with TELUS may disclose that they are on the board of a charitable organization and request that a donation be made to that organization or a charity could be connected to a person with a decision-making function over TELUS' business or a political party whose interests align with ours.

As a result, TELUS team members must ensure that all charitable donations and sponsorships are not violating this Policy. No charitable donations or sponsorships may be made with the intention of influencing someone to act improperly or as a reward for having acted improperly.

All charitable contributions made by or on behalf of TELUS must be approved by the Community Investment team and recorded in accordance with the established approval process and guidelines, which include compliance with all applicable laws, this Policy and other related policies including the TELUS Corporate Donation Policy and the TELUS Corporate Sponsorship Policy.

As part of our commitment to public transparency, TELUS discloses its charitable donations and sponsorships in our annual Sustainability Report.

**Example:** You are a senior leader involved in a bid for a new government contract. Part way through the tender process, you are asked by a government minister to make a charitable donation. How should you respond? If the minister is in a position to make a decision regarding TELUS' bid for the government contract, you should not make the donation since it may be perceived to be a bribe to influence the minister's decision regarding the award of the contract. You should instead clarify whether the donation request is tied to the tender process. If not, then ask the minister to forward a written request to TELUS, so that TELUS can make a decision in accordance with TELUS' policies on charitable donations.

## 6. Gifts and entertainment

TELUS team members shall not authorize, offer or accept, directly or indirectly, gifts or benefits to or from any organization or person having business dealings with TELUS other than as described in the TELUS Code of Ethics and Conduct.

Reasonable gifts and entertainment are courtesies intended to engender goodwill and positive working relationships among business partners. TELUS does not, however, want to use improper means to obtain business or gain any special advantage in a business relationship or to create a situation where TELUS representatives or the people receiving the gift feel a sense of obligation created by accepting the gift.

**As a result, no team member should offer, give or receive any gift or other benefit, to or from any person, if the purpose of the gift is to improperly influence the recipient's performance of their duties or to induce or reward any decision related to TELUS' business. Any gift or entertainment that could compromise, or appear to compromise, yours or the recipient's ability to make objective and fair business decisions is expressly prohibited.**

Within these guidelines, TELUS team members may authorize, offer or accept hospitality or entertainment, or may offer a discount or a gift certificate for TELUS products and services, provided the hospitality, entertainment, discount or gift certificate is reasonable and is within the limits of responsible and generally accepted business practices. However, TELUS team members should not authorize, offer or accept gifts or benefits that are intended to influence, or appear to influence, a particular decision in connection with TELUS' business.

Business meals and entertainment provided by external parties must be unsolicited, infrequent with any particular business or person, in good taste and undertaken for legitimate business reasons, including engendering goodwill. If the provider of the meal or entertainment is not in attendance, it is considered a gift and can only be of nominal value.

As outlined in the TELUS Code of Ethics and Conduct, acceptable gifts and benefits for TELUS team

members to authorize, offer or accept in the normal course of business are typically less than CDN\$250 or an amount of comparable cultural value in other countries (which in some places may be significantly less, based on the average cost of living):

- Transportation to or from the customer's or supplier's place of business;
- Hospitality suites;
- Attendance at local sporting or cultural events;
- Business lunches or dinners; and
- Small seasonal holiday gifts or prizes to be used in office draws and raffles.

In assessing the nature of a gift, the fact that the gift was paid from corporate or private funds of the provider of the gift does not decisively establish that the gift is permissible. Gifts may only serve for the usual purposes of maintaining good customer relations; they must never be provided for the purposes of influencing the customer's business decisions or obtaining any other undue advantage in business relationships, which would not be obtained otherwise.

The handover of a gift must always be carried out transparently. Secretive or disguised gift giving or receiving is prohibited.

The provision or receipt of gifts must always be properly documented and registered in TELUS' formal books and records, and the receipt of a gift must be properly recognized in terms of any related tax liabilities.

While the TELUS Code of Ethics and Conduct states that something less than CDN\$250 may be considered an acceptable value for a gift or benefit, this does not mean that a gift, benefit or payment must be valued at over CDN\$250 to actually be considered a bribe. A bribe does not have a specific minimum value. As noted above, anything of value, be it a gift, benefit, payment or something else, can be a bribe if it is intended to inappropriately influence the judgment or conduct of a person. Also, as in the definition of a facilitation payment in improper payment or benefit activities above and the example provided below, bribe amounts can often be relatively small. In the Philippines, for example, the peso equivalent of CDN\$25 is a significant sum.

Keep in mind that in many cases, public officials, both in Canada and abroad, have to comply with special rules limiting or prohibiting them from receiving gifts or hospitality, as well as invitations to company events. For Canadian officials at the federal, provincial and municipal levels, whether elected officials or civil servants, these limits may be well below CDN\$250.

TELUS team members with supplier selection, negotiation, purchasing or contract management roles within TELUS are subject to more stringent professional purchasing requirements regarding gifts and benefits and maintaining appropriate relationships with suppliers and **should therefore not accept any gifts or benefits from suppliers or potential suppliers without the explicit and written permission of their leader and with a copy to the TELUS Ethics Office at [ethics@telus.com](mailto:ethics@telus.com)**. In addition, if you, as a TELUS team member, have been blackmailed by an official to propose, promise or give a bribe, you should immediately report this to the competent officials.

**Example:** You are a member of the sales team and a new request for proposals has just been announced by the procurement manager of one of your large customers. You know the

procurement manager is a big sports fan. Can you offer him a pair of major league sports event tickets as a courtesy? The answer is “no”. Reasonable gifts and hospitality intended merely to engender goodwill are permissible. They are not permitted if there is an expectation or understanding that the recipient will do something for TELUS in return. When a customer is in a procurement process, reasonable persons (including law enforcement and courts) may draw an inference that the gift was given in the expectation of obtaining an advantage for TELUS in the procurement process.



## v. Dealing with intermediaries or third parties

Under many anti-corruption laws, TELUS may be held liable for the actions of suppliers, intermediaries or other third parties who act for and on behalf of TELUS in the conduct of business dealings with public or private organizations or public officials. As a result, this Policy's prohibition against all improper payment or benefit activities also applies to indirect payments, contributions or gifts made or received in any manner on behalf of TELUS by such third parties. The principles of this Policy also apply to indirect payments, contributions or gifts made or received in any manner on behalf of TELUS by such third parties. Further, TELUS team members must not make a payment to a third party if they know or suspect that the person may use or offer all or a portion of the payment directly or indirectly as a bribe.

TELUS strives to award business to suppliers and other third parties who share our values and standards, and who comply with all laws applicable to their business operations, including in their relationships with their employees, their communities and TELUS. In addition, TELUS expects its suppliers to demonstrate values and standards similar to those in the applicable TELUS policies. Suppliers are expected to perform their obligations in accordance with ethical standards consistent with those set out in the TELUS Supplier Code of Conduct, including complying with anti-corruption laws and refraining from engaging in any form of bribery and corruption.

To that end, before engaging any supplier or other third party, TELUS team members must carry out appropriate due diligence checks. This will include a corruption risk assessment of factors including the country in which the business is to be conducted, the third party's potential business partners and the nature of the proposed project or transaction. All paperwork and records documenting the due diligence checks and risk assessment must be retained in compliance with the TELUS Records Retention Policy and Schedule available online.

When dealing with third parties, some red flags to watch out for as indicators of potential violations of anti-bribery or anti-corruption laws can be found in the list at the appendix to this policy.

If you are in any doubt whatsoever about the legitimacy of a proposed third party, you should discuss your concerns in accordance with the guidance and reporting section of this Policy before entering into any arrangements with the third party.

## vi. Books and records

Bribes are often concealed as apparently legitimate payments such as commissions and consulting fees. It is unacceptable and illegal to mischaracterize financial transactions.

TELUS team members must record all payments and other transactions in the company's books, records and accounts in a timely manner and in reasonable detail. No undisclosed or unrecorded accounts may be established for any purpose. TELUS team members also may not obtain or create false or misleading documents or accounting, financial or electronic records for any purpose, including to obscure or disguise the true nature of the transaction, and no one may permit or direct other TELUS team members to do so.

In addition, TELUS team members must not attempt to circumvent or evade TELUS' internal accounting controls for any purpose whatsoever. All payments on behalf of TELUS must be appropriately authorized and supported with appropriate documentation. These requirements apply to all transactions regardless of financial materiality.

No payment by TELUS to any third parties, or from third parties to TELUS, may be made in cash except as outlined in the TELUS Employee Expense Policy. Gifts and hospitality received must be appropriately disclosed and reported to your leader.

In general, all payments or benefits made or received by TELUS must comply with TELUS policies, including the TELUS Code of Ethics and Conduct, the TELUS Employee Expense Policy and the TELUS Records Retention Policy and Schedule accessible online to all TELUS team members.



## vii. Training and education

TELUS provides integrity training on the TELUS Code of Ethics and Conduct to all TELUS team members, and team members are required to complete the training. The training highlights TELUS' zero-tolerance approach to bribery and corruption.

More in-depth training on bribery and corruption is provided in TELUS' training courses on its Code of Conduct for Business Sales Activities, and its Anti-Bribery and Corruption Program to select TELUS team members. Those courses are delivered to TELUS team members who are members of departments identified as higher risk for a potential violation of anti-corruption laws, who have dealings in high-risk jurisdictions or who have potential for direct or indirect contact with government officials. The training covers the processes and controls intended to mitigate the risk of a potential violation of Anti-corruption laws and expectations of ethical conduct, and also includes topics and scenarios that promote a deeper understanding of the material covered.

Training is also provided to TELUS team members on the TELUS Supplier Code of Conduct, which highlights the expectations that TELUS' suppliers will perform their obligations in accordance with ethical standards consistent with those set out in the TELUS Supplier Code of Conduct.



## viii. Policy access

This Policy is posted on both the internal and external TELUS websites for the education and reference of all TELUS team members. As indicated in the Guidance and Reporting section of this Policy, TELUS team members are encouraged to reach out to the Data & Trust Office for guidance on anti-bribery and anti-corruption matters.



## ix. Accountability

At TELUS, we all share the accountability and responsibility for this Policy against bribery and corruption. Each of us is responsible for preventing, detecting and avoiding any activity that may lead to, or suggest, a breach of this Policy and for reporting any violation or suspected violation of this Policy.

The Chief Executive Officer and the Executive Leadership Team set the tone at the top, providing leadership and support for the Policy and taking responsibility for its effectiveness within their business units.

Consequently, all TELUS leaders have the additional responsibility to:

- Promote and maintain a climate in which honest, ethical and legal business conduct is the norm;
- Encourage open discussion and resolution of all business concerns, and
- Maintain, without compromise, ethical standards in achieving goals and objectives, no matter how important the goal or objective may be.

Business leadership is responsible for the implementation of this Policy and internal controls related to this Policy within their business units, including communication and training activities to ensure that those reporting to them are made aware of and understand this Policy. Business leadership is also responsible for monitoring activities to ensure that the internal controls put in place to manage bribery and corruption risk within each business unit are operating effectively.

The Data & Trust Office, as the second line of defense against bribery and corruption and as the owner of the anti-bribery and corruption compliance program, is responsible for the establishment, implementation and effectiveness of the anti-bribery and corruption compliance program, including the development of this policy, procedures, guidance and job aids, as well as training, monitoring and reporting of the anti-bribery and corruption compliance program at the enterprise level and at the level of specific business units. Furthermore, the Data & Trust Office is responsible for ensuring that regular risk assessments of the operation and the effectiveness of the anti-bribery and corruption compliance program are conducted, internally or through a third party, on a periodic basis of not less than once every two years or when there is a significant change in TELUS' business portfolio. The risk assessment should inform the recommendations for specific anti-bribery and corruption compliance audits which may be required.

Internal Audit, as the third line of defense against bribery and corruption, conducts independent assurance reviews across all aspects of TELUS' business, which may include periodic or requested audits on the requirements and compliance programs associated with this Policy. Internal Audit reports their findings to the Audit Committee of the TELUS Board. The fourth line of defense against bribery and corruption is the TELUS Ethics Office. The TELUS Ethics Office is responsible for TELUS' independent, third-party supported, whistleblower line as well as for initiating or engaging in investigations of suspected or reported violations of TELUS Code of Ethics and Conduct, which includes violations of this Policy. The TELUS Ethics Office is supported by TELUS Integrity Work Group, which includes representatives from internal TELUS business units such as: Risk Management, People and Culture, Legal Services, the Data & Trust Office, TELUS International and the TELUS Security Office. Confirmed breaches and reported violations of TELUS' policies, including this Policy, are reported to the Audit Committee and the Human Resources and Compensation Committee of the TELUS Board on a quarterly basis. This Policy is reviewed and approved by the TELUS Board and oversight of the Policy has been delegated to the Audit Committee of the TELUS Board, which monitors the effectiveness of and TELUS' compliance with the Policy.

## x. Guidance and reporting

Ethical and social norms can vary widely by geography and across cultures. While this Policy provides some examples of bribery and corruption to help TELUS team members identify what actions and circumstances are to be avoided, such examples are not to be considered a complete list of forbidden conduct.

All TELUS team members are encouraged to report any conduct that they believe may violate this Policy or any applicable Anti-Corruption Law to their leader (supporting manager), the Data & Trust Office, or the TELUS Ethics Office (which provides for anonymous reporting). If you need guidance on the Policy or if you want to make a good-faith report about misconduct or a perceived violation of this Policy, you may contact:

- Your leader (supporting manager);
- The Data & Trust Office at [compliance.office@telus.com](mailto:compliance.office@telus.com); or
- The TELUS Ethics Office at [telus.ethicspoint.com](http://telus.ethicspoint.com) or at 1-888-265-4112 in North America (see website for international dialing instructions). Reports may be made anonymously to the TELUS Ethics Office.

TELUS prohibits retaliation of any kind against any TELUS team member who, in good faith, reports a red flag or possible violation of this Policy.

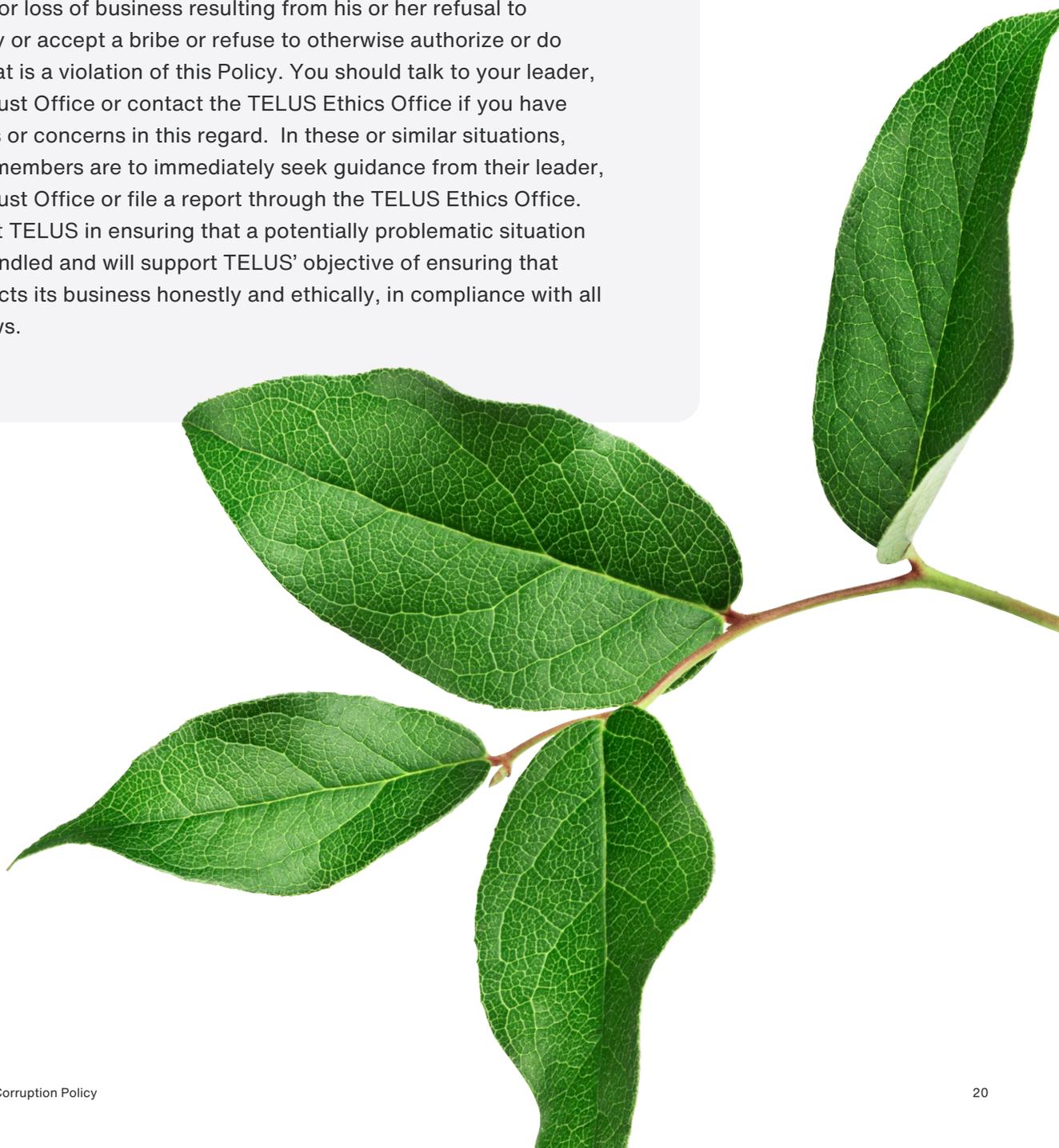
The Data & Trust Office also encourages you to contact them with any general questions you may have on anti-bribery and anti-corruption matters or if you need guidance on how to handle a particular situation. In this way, all of us can work together to address issues and avoid potentially problematic situations for both you and TELUS.



## xi. Compliance with this policy

Failure to strictly comply with this Policy will subject applicable TELUS team members to disciplinary action by TELUS that may include dismissal, termination of contract and other legal measures. It may also create a risk of serious harm to TELUS' brand and reputation and may put both the applicable team member and TELUS at risk for civil liability or criminal prosecution under Canadian or foreign laws. It could also cause TELUS to be **"excluded"** and prevented from bidding on government-related contracts, resulting in lost business opportunities.

No TELUS team member or other TELUS representative on behalf of TELUS shall be disciplined or otherwise penalized, formally or informally, for any delay or loss of business resulting from his or her refusal to authorize, pay or accept a bribe or refuse to otherwise authorize or do something that is a violation of this Policy. You should talk to your leader, the Data & Trust Office or contact the TELUS Ethics Office if you have any questions or concerns in this regard. In these or similar situations, TELUS team members are to immediately seek guidance from their leader, the Data & Trust Office or file a report through the TELUS Ethics Office. This will assist TELUS in ensuring that a potentially problematic situation is properly handled and will support TELUS' objective of ensuring that TELUS conducts its business honestly and ethically, in compliance with all applicable laws.



## xii. Policy review

This Policy will be reviewed annually by the Chief Compliance Officer, who will recommend any material amendments to the Audit Committee of the TELUS Board for further recommendation to the TELUS Board for approval. Amendments of a non-material nature may be approved by the Chief Legal Officer and the Chief Data & Trust Officer.



# Questions?

We look forward to answering any questions you may have on this Anti-Bribery and Corruption Policy. Please write to us at the [Compliance Office](#).



# Appendix “A”: Red flags for improper payment or benefit activities

TELUS representatives shall not deliberately ignore facts that may give rise to a suspicion of an improper payment or benefit, or other violation of this Policy or any other TELUS policy. Ignoring suspicious facts can lead to liability for you and/or TELUS under applicable anti-corruption laws. Any questionable circumstances or activities must be promptly reported to your leader, the Data & Trust Office or to the TELUS Ethics Office.

## Red flag payments

The most likely scenario is that you will be asked to make a payment to a government official to get something done for TELUS. You should never make an improper payment or benefit activity even if it is advantageous for TELUS.

A request for a payment that exceeds the normal or customary fee charged for a service is known as a **red flag** or warning sign that such payment might violate the Policy.

The following is a list of examples of Improper Payments or Benefit Activities. By definition, all Improper payment or benefit activities are illegal and violate this Policy. This list is for illustrative purposes only and is not exhaustive.

Making payments:

- To avoid a fine or tax;
- To influence an official's decision to issue a licence or permit;
- To secure a favourable ruling;
- To influence the award of a government contract;
- To a legislator to support preferential legislation; or
- To a government inspector to ignore safety regulations

are considered improper payments or benefit activities and therefore are illegal.

## Red flag situations

In conducting business, TELUS representatives must be aware of and pay special attention to the following situations, which are red flags that create greater risk of non-compliance with this policy and anti-corruption laws:

- TELUS is conducting business in a region that has a reputation for corruption;
- TELUS is conducting business in a particular industry that has a history of bribery and corruption problems;
- A third party refuses to certify compliance with anti-bribery requirements or refuses to be audited;
- A third party does not appear to be qualified to perform the duties for which the third party is engaged to assist TELUS;

- A third party has close family, personal or business ties with a government or corporate official or employee, or works for TELUS and the government or other company at the same time;
- You receive requests for payments that are substantially above the normal rate for work in a particular region or situation, or for payments to be paid in another country, to another person, or in cash or untraceable funds;
- There is heavy reliance by the third party on political or government contacts as opposed to knowledgeable staff and the proper investment of time to promote the interests of TELUS;
- You receive requests by a third party for reimbursement of vague, undocumented (without receipts) or extraordinary expenses;
- A TELUS representative undertakes to do something for or on behalf of TELUS, but claims that no one needs to know the specifics or details of how that objective will be attained;
- Use of an agent or consultant with a poor reputation or with links to government officials or politicians;
- Unusually large commission payments or commission payments where the agent or consultant does not appear to have provided significant services;
- Unexplained preference for certain contractors or suppliers;
- Requests made by third parties or governmental officials that contributions be made to charitable organizations;
- Multiple intermediaries to provide the required services.