

TELUS' Anti-Bribery and Corruption Policy



Presented by
The TELUS Data & Trust Office

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I. Introduction and Purpose

At 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.

Risks from bribery and other forms of corruption are a concern for companies both in Canada and abroad who can be confronted with demands for bribes, challenged by competitors acting corruptly, or faced with employees violating their companies' codes of conduct. TELUS is a signatory to the United Nations Global Compact through which TELUS has committed to work against bribery and corruption around the world.

At TELUS, we are committed to complying with all applicable laws and regulations. This includes compliance with 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* (collectively, "Anti-Corruption Laws").

Depending on your location and other factors, other Anti-Corruption Laws may apply under the circumstances. You are expected to comply with the principles set out in this anti-bribery and corruption policy (the "**Policy**") in respect of all the jurisdictions where TELUS operates, even where compliance with this Policy prohibits conduct that may otherwise be permitted by the local law of a particular jurisdiction. The Policy includes addenda for the major jurisdictions in which TELUS operates. If you are in doubt as to the application of Anti-Corruption Laws, please contact your leader (supporting manager) or the Data & Trust Office at 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 the **TELUS International (CDA) Inc. Board of Directors** and is reviewed annually to ensure it is kept current and relevant for all TELUS Representatives.

II. Scope of this Policy

This Policy applies to TELUS Corporation and its wholly-owned or controlled subsidiaries, as well as entities over which TELUS Corporation has a controlling interest (50% or more voting interest) ("**TELUS**"). 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.

This Policy applies broadly across TELUS, including employees, officers and directors of TELUS (collectively referred to as "**TELUS team members**").

All TELUS team members must comply with this policy and are required to act consistently with this policy when acting on TELUS' behalf.

Third parties acting on behalf of TELUS 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. For the purposes of this policy, “third parties” or “third party agents” include 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.

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.

Where applicable, this Policy shall be read in conjunction with the relevant Country Specific Annex attached to it, which shall supplement this Policy as regards the matters expressly referenced therein.

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 may not under any circumstance solicit, accept or make a payment or other benefit, 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. Situations where judgment might be influenced by, or appear to be influenced by, such behaviour must be avoided.

To ensure compliance with Anti-Corruption Laws in all applicable jurisdictions, no TELUS team member shall directly or indirectly undertake 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.

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:

- the use of TELUS’ funds, assets, or personnel for any unlawful, improper, or unethical purpose is strictly prohibited;

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

Political Contributions:

- no political contributions are to be made to a political party, campaign or candidate in any country where TELUS operates for the purpose of securing favours or preferential treatment;
- no political contributions are to be made in countries other than Canada;
- no political contributions are to be made by any TELUS subsidiary or by TELUS International;
- all political contributions made by or on behalf of TELUS must be made through the Regulatory and Government Affairs team and must be approved and recorded in accordance with the process and guidelines established by TELUS;

Charitable Donations:

- you will 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; and

Gifts and Entertainment:

- you will not pay for or receive any business entertainment or travel expenses or give any gifts or benefits to government officials or other persons which may contravene 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 its suppliers to perform their obligations in accordance with ethical standards consistent with those 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 make accurate and complete entries of all payment or benefit activities outlined in this Policy, including gifts and hospitality, in TELUS' official books and records and follow TELUS' accounting procedures and internal controls.

IV. Guidance on Improper Payment or Benefit Activities

1. Payment Recipients

Anti-Corruption Laws prohibit Improper Payment or Benefit Activities to government officials as well as to private entities and individuals. This Policy applies to your interactions with the public sector and the private sector.

Particular care should still be taken when dealing with, entering into agreements with, or hiring government officials. Under Anti-Corruption Laws, a government official includes 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 or other benefit:

- that is intended to influence the judgment or conduct of a person in a position of power, authority or trust;
- for the purposes of:
 - a. securing:
 - i. the improper performance or non-performance of an activity; or
 - ii. an improper business advantage; or
 - b. rewarding a person for a business advantage that has already been given.

A bribe is not limited to money and can include anything of value. Anything of value means anything that has value to the recipient and can also include 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.

A kickback is also a form of bribery. A kickback is 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.

In addition to items such as cash and gifts, a bribe can also include the offering, solicitation, provision or acceptance of:

- phony jobs or "consulting" relationships where salary or consulting fee payments are made but no service or work was actually performed;
- kickbacks 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.

Certain activities, however, if carried out reasonably and within TELUS policies and guidelines, such as meals and hospitality, are acceptable practices. Please refer to the other sections of this Policy for further guidance.

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 favorable 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 offence, 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 TFI US 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. 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. A simple way to determine whether a payment being requested is lawful is to request an official receipt by the government office.

Examples include a TELUS team member being asked for a facilitation payment in order to obtain routine permits to do business, to process work orders, to obtain mail or telephone services, or to expedite shipments through customs, or a TELUS team member asking a third party to make a payment to carry out an activity which does not require a fee to be paid, such as booking an appointment.

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 requests are legitimate or if they are facilitation payment requests.** No facilitation payment should be made to individuals in connection with a process which is that individual’s job to perform

unless the local law provides clearly for a payment to be made and such payments are appropriately documented.

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

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.

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.

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.

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.

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.

No political contributions are permitted in countries other than Canada.

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

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

5. Charitable Donations and Sponsorships

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

TELUS recognizes, however, that charitable donations and sponsorship may also be used as a form of bribery and corruption. They could be employed as a conduit for corrupt payments, e.g. a company

representative or government official in negotiations with a business may disclose that they are on the board of a charitable organization and request that a donation be made to a particular charity or a charity could be connected to a political party or a person with a decision making function.

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.

It is not a conflict of interest to authorize, offer or accept hospitality or entertainment or to offer a discount or gift certificate for TELUS products and services, provided it 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.

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 persons receiving the gift feel a sense of obligation created by accepting the gift.

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\$250.00 (two hundred and fifty Canadian dollars) or the close equivalent in other currencies and include:

- 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.

While the TELUS Code of Ethics and Conduct states that something less than CDN\$250.00 (two hundred and fifty Canadian dollars) 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\$250.00 (two hundred and fifty Canadian dollars) to actually be considered a bribe. A bribe does not have a specific minimum value. Any gift, benefit or payment intended to influence the judgment or conduct of a person in a position of power, authority or trust to try to obtain a business advantage is a bribe. 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\$25.00 (twenty-five Canadian dollars) 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\$250.00 (two hundred and fifty Canadian dollars).

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.**

***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 Third Parties

In some cases, TELUS may be held liable for the actions of third parties who act for and on behalf of TELUS in the conduct of business dealings with public or private organizations or public officials. 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.

TELUS strives to award business to suppliers who are in compliance with all applicable laws in their business operations, including in their relationships with their employees, their communities and TELUS.

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.

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 may not obtain or create false or misleading documents or accounting, financial, or electronic records to obscure or disguise the true nature of the transaction or for any other purpose and no one may permit or direct other TELUS team members to do so.

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 manager. All payments or benefits made or received must comply with TELUS policies, including the TELUS Code of Ethics and Conduct and the TELUS Employee Expense Policy and be properly reported.

All payment records must also comply with the requirements of the TELUS Records Retention Policy and Schedule accessible online to all TELUS team members.

VII. Training and Education

TELUS' integrity training on the TELUS Code of Ethics and Conduct is provided to all TELUS team members on an annual basis and it 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 expectation of ethical conduct and 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 on the expectations that TELUS has that its suppliers will perform their obligations in accordance with ethical standards consistent with those set out in the TELUS Supplier Code of Conduct.

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.

VIII. 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 take 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 management 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 management 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 defence 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.

IX. 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.

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; or
- the TELUS Ethics Office via the internet at telus.ethicspoint.com or by telephone at [1-888-265-4112](tel:1-888-265-4112) in North America (see website for international dialing instructions). Reports may be made anonymously to the TELUS Ethics Office.

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.

X. Compliance with this Policy

Failure to strictly comply with this Policy will subject 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 you and TELUS at risk for civil liability or criminal prosecution under Canadian or foreign laws. It could also cause TELUS to be **"blacklisted"** 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.

XI. 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 the Anti-Bribery and Corruption. Please write to us at the [Compliance Office](#).

Last Reviewed: September 30, 2020

Appendix “A”: Red Flags for Improper Payment or Benefit Activities

TELUS Representatives shall not deliberately ignore or “**turn a blind eye**” to 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 license 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 carrying on business in a region that has a reputation for corruption;
- TELUS is carrying on 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; and
- multiple intermediaries to provide the required services.

Appendix “B”: Country Specific Addenda to TELUS Anti-Bribery and Corruption Policy

Barbados

With respect to any activity to be carried out by TELUS in Barbados or by team members of TELUS or which would otherwise fall under the competence of the Barbadian authorities, the TELUS Anti-Bribery and Corruption Policy dated [Date] (the “Policy”) is completed as follows:

I. The fourth paragraph in Section I shall read as follows:

At TELUS, we are committed to complying with all applicable laws and regulations. This includes compliance with all applicable anti-bribery and anti-corruption laws, rules and regulations of every jurisdiction in which we operate, including the *Criminal Code of Canada*, Canada’s *Corruption of Foreign Public Officials Act*, the U.S. *Foreign Corrupt Practices Act*, the U.K. *Bribery Act*, and the *Barbados Prevention of Corruption Act* (collectively, “Anti-Corruption Laws”).

II. The following new paragraph is added to the end of subsection IV 2., which shall read as follows:

Illegal "Corruption" or "act of corruption" includes the following:

- (a) any act or omission by a public official in the discharge of his duties, for the purpose of illicitly obtaining benefits for himself or for a third party;
- (b) participation as a principal, co-principal, instigator, accomplice or accessory after the fact, or in any other manner, in the commission or attempted commission of, or in any collaboration or conspiracy to commit any of the acts referred to in this definition;
- (c) the fraudulent use or concealment of property derived from any of the acts referred to in this definition;
- (d) the offering or granting, directly or indirectly, to a public official of any article of monetary value, or other benefit, such as a gift, favour, promise or advantage for himself or for another person or entity, in exchange for any act or omission in the performance of his public functions;
- (e) the solicitation or acceptance, directly or indirectly, by a public official of any article of monetary value, or other benefit, such as a gift, favour, promise or advantage for himself or for another person or entity, in exchange for an act or omission in the performance of his public functions.

Bulgaria

With respect to any activity to be carried out by TELUS in Bulgaria or by Bulgarian team members of TELUS or which would otherwise fall under the competence of Bulgarian authorities, the TELUS Anti-Bribery and Corruption Policy dated [date] (the “Policy”) is completed as follows:

I. The definition of “Bribe” in sub-section 2, Section IV shall read as follows:

“A **bribe** is a:

- A gift (things or payment) or other undue benefit
- that is intended to influence the judgment or conduct of a person who is temporary or permanently, for a consideration or not, appointed at a governmental position or entrusted to manage or safe-keep the property of state undertakings, cooperation, public organizations, as well as a notary or public prosecutor

- *that is offered, promised, given, claimed or accepted for the personal benefit of the recipient or for the benefit of another party*
- *for the purposes of:*
 - a. *securing:*
 - i. *performing, not performing, speeding up or delaying the performance of an action which falls within their professional duties; or*
 - ii. *the performance of an action contrary to their professional duties; or*
 - iii. *improper performance of an activity; or*
 - iv. *an influence peddling / influence buying; or*
 - b. *rewarding a person for having performed or not performed, having speeded up or delayed the performance of an action which falls within their professional duties.”*

II. Sub-section 6, Section IV of the Policy shall be supplemented with the following provisions:

“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 is never decisive.

Gifts may only serve for the usual purposes of maintaining the good customer relations and 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/receiving being prohibited).

Providing or receiving of gifts must always be properly documented and registered in the relevant corporate books.

The receipt of a gift must be properly recognized in terms of any related tax liabilities.

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.”

III. All other provisions of the Policy which were not expressly or impliedly modified hereby shall remain unchanged and in force.

El Salvador

With respect to any activity to be carried out by TELUS in El Salvador or which would otherwise fall under the competence of Salvadoran authorities, the TELUS Anti-Bribery and Corruption Policy dated [Date] (the “Policy”) is completed as follows:

I. The fourth paragraph in Section I shall read as follows:

At TELUS, we are committed to complying with all applicable laws and regulations. This includes compliance with all applicable anti-bribery and anti-corruption laws, rules and regulations of every jurisdiction in which we operate, including the *Criminal Code of Canada*, Canada’s *Corruption of Foreign Public Officials Act*, the U.S. *Foreign Corrupt Practices Act*, the U.K. *Bribery Act*, and the *Salvadoran Penal Code* (collectively, “Anti-Corruption Laws”).

France

With respect to any activity to be carried out by TELUS in France or by French team members of TELUS or which would otherwise fall under the competence of French authorities, the TELUS Anti-Bribery and Corruption Policy dated [date] (the “Policy”) is completed as follows:

I. The definition of “Bribe” in sub-section 2, Section IV shall read as follows:

“A bribe is a:

- *A payment or other undue benefit of any kind*
- *that is intended to influence the judgment or conduct of any person in a position of power, authority or trust*
- *that is claimed or accepted, directly or indirectly, for the personal benefit of the recipient or for the benefit of another party*
- *for the purposes of:*
 - a. *securing:*
 - i. *performing, not performing, speeding up or delaying the performance of an action which falls within their professional duties; or*
 - ii. *the performance of an action contrary to their professional duties; or*
 - iii. *improper performance of an activity or*
 - iv. *an undue advantage of any kind, or*
 - b. *rewarding a person for an undue advantage that has already been given.”*

II. Sub-section 6, Section IV of the Policy shall be supplemented with the following provisions:

“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 is never decisive.

Gifts may only serve for the usual purposes of maintaining the good customer relations and 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/receiving being prohibited).

Providing or receiving of gifts must always be properly documented and registered in the relevant corporate books.

The receipt of a gift must be properly recognized in terms of any related tax liabilities.”

III. All other provisions of the Policy which were not expressly or impliedly modified hereby shall remain unchanged and in force.

Germany

With respect to any activity to be carried out by TELUS in Germany or by German team members of TELUS or which would otherwise fall under the competence of German authorities, the TELUS Anti-Bribery and Corruption Policy dated [date] (the “Policy”) is completed as follows:

I. The definition of “Bribe” in Section IV, sub-section 2 shall read as follows:

“A bribe is present,

- if a person has failed or will fail to comply with his or her official duties by performing or will perform an official act on behalf of a public official, a person entrusted with special public service tasks or a soldier of the armed forces or a third party in exchange for that person or third party.

- if a judge, member of a court of the European Union or arbitrator is offered an advantage for that judge, member of a court of the European Union or a third party in exchange for, is promised or is granted the right to perform a judicial act

1. and thereby violated his judicial duties, or

2. in the future and thereby violate his judicial duties.

- If the offender offers, promises or grants the benefit in return for a future act, if he tries to determine the other person that he:

1. violates his duties during the act or,
2. insofar as the action is at his discretion, can be influenced by the advantage in the exercise of discretion.“

Bribery also occurs when a person in the course of business gives a bribe to an employee or agent of an enterprise

1. offers, promises or gives an advantage to that person or to a third party in return for the fact that, when purchasing goods or services, he unfairly prefers him or another person in domestic or foreign competition; or
2. offers, promises or gives, without the consent of the undertaking, an advantage to that undertaking or to any third party in return for, or in return for, performing or refraining from performing any act in relation to the purchase of goods or services and thereby infringes its obligations to the undertaking.

II. Sub-section 6, Section IV of the Policy shall be supplemented with the following provisions:

“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 is never decisive.

Gifts may only serve for the usual purposes of maintaining the good customer relations and 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.

There is no fixed sum in Germany on the basis of which the admissibility of a gift can be derived. The size of the gift must be socially adequate overall. It must not be disproportionate. Gifts of up to €40 are usually considered permissible. Higher costs are however already problematic.

The handover of a gift must always be carried out transparently (secretive or disguised gift giving/receiving being prohibited).

Providing or receiving of gifts should always be properly documented and registered in the relevant corporate books.

The receipt of a gift must be properly recognized in terms of any related tax liabilities.”

III. All other provisions of the Policy which were not expressly or impliedly modified hereby shall remain unchanged and in force.

Guatemala

With respect to any activity to be carried out by TELUS in Guatemala or which would otherwise fall under the competence of Guatemalan authorities, the TELUS Anti-Bribery and Corruption Policy dated [Date] (the “Policy”) is completed as follows:

I. The fourth paragraph in Section I shall read as follows:

At TELUS, we are committed to complying with all applicable laws and regulations. This includes compliance with all applicable anti-bribery and anti-corruption laws, rules and regulations of every jurisdiction in which we operate, including the *Criminal Code of Canada*, Canada’s *Corruption of Foreign Public Officials Act*, the U.S. *Foreign Corrupt Practices Act*, the U.K. *Bribery Act*, the *Guatemalan Penal Code*, and the *Guatemalan Anti-Money Laundering Law, a/k/a Ley contra el lavado de dinero u otros activos DECRETO NÚMERO 67-2001* (collectively, “Anti-Corruption Laws”).

India

With respect to any activity to be carried out by TELUS in India or by team members of TELUS or which would otherwise fall under the competence of Indian authorities, the TELUS Anti-Bribery and Corruption Policy dated [Date] (the “Policy”) is completed as follows:

I. The fourth paragraph in Section I shall read as follows:

At TELUS, we are committed to complying with all applicable laws and regulations. This includes compliance with all applicable anti-bribery and anti-corruption laws, rules and regulations of every jurisdiction in which we operate, including the *Criminal Code of Canada*, *Canada’s Corruption of Foreign Public Officials Act*, the U.S. *Foreign Corrupt Practices Act*, the U.K. *Bribery Act and the Prevention of Corruption Act 1988 of India* (collectively, “Anti-Corruption Laws”).

II. The sixth paragraph in Section I shall read as follows:

The purpose of this policy is to support TELUS’ commitment to ethical business practices, to put in place in adequate procedures to ensure full compliance with Anti-Corruption Laws, as well as assist in the prevention of bribery and corruption in TELUS’ business dealings. This policy sets out the rules to follow, actions to take to prevent acts of bribery or corruption, information and guidance on how to recognize and deal with bribery and corruption, as well as what to do when encountering suspicious circumstances.

III. The second paragraph of subsection IV 1. I shall read as follows:

Particular care should still be taken when dealing with, entering into agreements with, or hiring government officials. Under Anti-Corruption Laws, a government official includes employees or officers of:

- governments (including regional and local departments, councils and agencies);
- enterprises owned or controlled by a government;
- enterprises engaged by a government to provide services;
- political parties and party officials;
- public international organizations (generally organizations composed of member states, such as the U.N.);
- government-owned utility companies;
- government-funded educational institutions;
- members of the judiciary;
- arbitrators appointed by the judiciary or the government and
- candidates for office.

IV. The first paragraph of subsection IV 2. shall read as follows:

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
- Requesting, demanding or accepting a bribe, or offering or agreeing to accept a bribe
- Assisting or facilitating the giving or offering of a bribe, request, demand or acceptance of a bribe.

A **bribe** is a:

- A payment or other benefit (monetary or otherwise).
- that is intended to influence the judgment or conduct of a person in a position of power, authority or trust
- for the purposes of:
 - a. securing:
 - i. the improper performance of an activity or
 - ii. an improper business advantage, or
 - b. rewarding a person for a business advantage that has already been given.

Ireland

With respect to any activity to be carried out by TELUS in Ireland or by Irish team members of TELUS or which would otherwise fall under the competence of Irish authorities, the TELUS Anti-Bribery and Corruption Policy dated [date] (the “Policy”) is completed as follows:

I. The definition of “Bribe” in sub-section 2, Section IV shall be interpreted as follows:

“A **bribe** is a:

- A gift, consideration or advantage;
- that is corruptly offered or given by a person either directly or indirectly, by himself or herself or with another person;
- that is intended to:
 - induce another person to exert an improper influence over an act of an official in relation to the office, employment, position or business of the official or
 - act as an inducement to, or reward for, or otherwise on account of, any person doing an act in relation to his or her office, employment, position or business;
- “corruptly” includes acting with an improper purpose personally or by influencing another person, whether—(a) by means of making a false or misleading statement, (b) by means of withholding, concealing, altering or destroying a document or other information, or (c) by other means.

II. All other provisions of the Policy which were not expressly or impliedly modified hereby shall remain unchanged and in force.

People’s Republic of China

With respect to any activity to be carried out by TELUS in the People’s Republic of China (for the purpose of the Policy, excluding Hong Kong, Macao and Taiwan, the “PRC”) or by PRC-based workers of TELUS or which would otherwise fall under the competence of the PRC authorities, the TELUS Anti-Bribery and Corruption Policy dated [date] (the “Policy”) is completed as follows:

I. The definition of “Bribe” in sub-section 2, Section IV shall read as follows:

“A **bribe** is a:

- A undue payment or other undue benefit
- that is intended to influence the judgment or conduct of a person in a position of power, authority or trust
- for the purposes of:
 - a. securing:

- i. *improper benefits (including benefits in violation of relevant laws, regulations, rules or policies and assistance or convenience provided by the bribe-accepting party violating relevant laws, regulations, rules or policies); or*
 - ii. *improper business opportunities or competitive advantages, or*
- b. *rewarding a person for such improper benefits, business opportunities or competitive advantages that have already been given.”*

II. Paragraph 7 of Sub-section 6, Section IV of the Policy shall be supplemented with the following provisions:

“When performing official duties in the PRC, PRC officials are prohibited from receiving any gifts (including presents, gift money, gift coupons and items for which the recipient is charged a token fee) which may influence the impartial performance of their official duties. All other acceptable gifts received by PRC officials, other than those of low value, shall be duly registered with relevant governmental department/authorities.”

III. All other provisions of the Policy which were not expressly or impliedly modified hereby shall remain unchanged and in force.

Romania

With respect to any activity to be carried out by TELUS in Romania or by Romanian team members of TELUS or which would otherwise fall under the competence of Romanian authorities, the TELUS Anti-Bribery and Corruption Policy dated [date] (the “Policy”) is completed as follows:

I. The definition of “Bribe” in sub-section 2, Section IV shall read as follows:

“A **bribe** is a:

- *A payment or other undue benefit*
- *that is intended to influence the judgment or conduct of a person in a position of power, authority or trust*
- *that is claimed or accepted, directly or indirectly, for the personal benefit of the recipient or for the benefit of another party*
- *for the purposes of:*
 - a. *securing:*
 - i. *performing, not performing, speeding up or delaying the performance of an action which falls within their professional duties; or*
 - ii. *the performance of an action contrary to their professional duties; or*
 - iii. *improper performance of an activity or*
 - iv. *an improper business advantage, or*
 - b. *rewarding a person for a business advantage that has already been given.”*

II. Sub-section 6, Section IV of the Policy shall be supplemented with the following provisions:

“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 is never decisive.

Gifts may only serve for the usual purposes of maintaining the good customer relations and 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/receiving being prohibited).

Providing or receiving of gifts must always be properly documented and registered in the relevant corporate books.

The receipt of a gift must be properly recognized in terms of any related tax liabilities.”

- III. All other provisions of the Policy which were not expressly or impliedly modified hereby shall remain unchanged and in force.

Singapore

With respect to any activity to be carried out by TELUS in Singapore or by team members of TELUS or which would otherwise fall under the competence of the Singapore authorities, the TELUS Anti-Bribery and Corruption Policy dated [Date] (the “**Policy**”) is completed as follows:

- I. The fourth paragraph in Section I shall read as follows:

At TELUS, we are committed to complying with all applicable laws and regulations. This includes compliance with all applicable anti-bribery and anti-corruption laws, rules and regulations of every jurisdiction in which we operate, including the *Criminal Code of Canada*, Canada’s *Corruption of Foreign Public Officials Act*, the U.S. *Foreign Corrupt Practices Act*, the U.K. *Bribery Act*, *Prevention of Corruption Act, Chapter 241 of Singapore (the “PCA”)*, and the *Penal Code, Chapter 224 of Singapore* (collectively, “Anti-Corruption Laws”).

- II. The following new paragraph is added to the end of subsection IV 2., which shall read as follows:

A person is guilty of a corruption offense when he, by himself, or in conjunction with any other person:

- (a) corruptly solicits or receives, or agrees to receive for himself, or for any other person; or
- (b) corruptly gives, promises, or offers to any person whether for the benefit of that person or of another person,

any gratification as an inducement to or reward for, or otherwise on account of any person to do or forbear to do anything in respect of any matter or transaction whatsoever, actual or proposed.

“Gratification” includes monies, gifts, loans, fees, rewards, commissions, valuable security and properties, and can also cover any other service, favour or advantage of any description whatsoever.

United Kingdom

With respect to any activity to be carried out by TELUS in the UK or by UK team members of TELUS or which would otherwise fall under the competence of the UK authorities, the TELUS Anti-Bribery and Corruption Policy dated [date] (the “**Policy**”) is completed as follows:

- I. Section V (‘Dealing with third parties’) shall be amended as follows:

In some cases, TELUS may be held liable for the actions of Third Parties who act for and on behalf of TELUS in the conduct of business dealings with public or private organizations or public officials. 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.

You must not make a payment to a Third Party if you know or suspect that the person may use or offer all or a portion of the payment directly or indirectly as a Bribe.

TELUS undertakes to ensure that Third Parties engaged on its behalf are legitimate service providers. Before engaging any such party, appropriate due diligence checks must be carried out. 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 Section IX of this policy ('Guidance and Reporting') before entering into any arrangements with the Third Party.

- II. All other provisions of the Policy which were not expressly or impliedly modified hereby shall remain unchanged and in force.

United States of America

With respect to any activity to be carried out by TELUS in U.S. or by U.S. team members of TELUS or which would otherwise fall under the competence of U.S. authorities, the TELUS Anti-Bribery and Corruption Policy dated [Date] (the "Policy") is completed as follows:

- I. The second paragraph in Section I shall read as follows:

Bribery and corruption is one of the primary obstacles to economic development. It undermines the rule of law, weakens trust in public institutions and challenges democratic principles. Bribery and corruption can exist in any society, which creates a need for continued vigilance by regulators, law enforcement agencies and industry leaders.

- II. The fourth paragraph in Section I shall read as follows:

At TELUS, we are committed to complying with all applicable laws and regulations. This includes compliance with all applicable anti-bribery and anti-corruption laws, rules and regulations of every jurisdiction in which we operate, including, but not limited to, 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 (collectively, "Anti-Corruption Laws").

- III. The fifth paragraph in Section I shall read as follows:

Depending on your location and other factors, other anti-corruption laws may apply under the circumstances. You are expected to comply with the principles set out in this policy in respect of all the jurisdictions where we operate, even where compliance with this policy prohibits conduct that may otherwise be permitted by the local law of a particular jurisdiction. If you are in doubt as to the application of any anti-corruption laws, please contact your leader (supporting manager) or the Data & Trust Office at compliance.office@telus.com.

- IV. The sixth paragraph in Section I shall read as follows:

The purpose of this policy is to support TELUS' commitment to ethical business practices and to full compliance with anti-corruption laws, as well as assist in the prevention of bribery and corruption in TELUS' business dealings. This policy sets out the rules to follow, actions to take to prevent acts of bribery or corruption, information and guidance on how to recognize and deal with bribery and corruption, as well as what to do when encountering suspicious circumstances.

- V. The title of Section II shall read as follows:

II. SCOPE AND APPLICATION OF THIS POLICY

- VI. The fourth paragraph In Section II shall read as follows:

Third parties and other intermediaries acting on behalf of TELUS 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. For the purposes of this policy, "third parties" or "third party agents" include 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 or intermediaries and their employees or individuals to which TELUS may outsource its services, processes or any business activity.

VII. Section II should be shall be supplemented with the following provisions, after the fifth paragraph:

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 prevail.

Where applicable, this Policy shall be read in conjunction with the relevant Country Specific Annex attached to it, which shall supplement this Policy as regards the matters expressly referenced therein.

VIII. The third paragraph in Section III shall read as follows:

To ensure compliance with Anti-Corruption Laws in all applicable jurisdictions, no TELUS Team Member or other TELUS Representative shall directly or indirectly undertake any Improper Payment or Benefit Activity with respect to foreign or domestic officials, employees of government owned enterprises, or any individual or company conducting business in the private sector.

IX. The paragraph entitled “Dealing with third parties” in Section III shall read as follows:

- *TELUS expects the suppliers and other third parties with whom TELUS does business to perform their obligations in accordance with ethical standards consistent with those 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.*

X. The definition of “Bribe” in sub-section 2, Section IV shall read as follows:

A bribe is a:

- *A payment, advantage, or other benefit*
- *solicited or not*
- *that is intended to influence the judgment or conduct of a person in a position of power, authority or trust*
- *for the purposes of:*
 - a. *securing:*
 - i. *the improper performance of an activity or*
 - ii. *an improper business advantage, or*
 - b. *rewarding a person for a business advantage that has already been given.*

XI. Examples of other benefits in sub-section 2, Section IV shall read as follows:

In addition to items such as cash and gifts, a bribe can also include the provision or acceptance of:

- *Phony jobs or “consulting” relationships where salary or consulting fee payments are made but no service or work was actually performed*
- *Kickbacks or proceeds from inflating invoice charges*
- *Excessive Entertainment, as outlined in section [p. 13] of this policy.*
- *Travel without legitimate business reasons or involving substantial 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 for an individual or relative*

- Offer of scholarships to an individual or
- Sponsorship of supplier or customer events or teams.

XII. The third paragraph in sub-section 4, Section IV, as follows, shall be formally moved at the beginning of Section IV:

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.*

XIII. The fourth paragraph in sub-section 4, Section IV shall be formally moved in the following paragraph, which shall read as follows:

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. 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.

XIV. The second paragraph in sub-section 4, Section IV, as follows, shall be formally moved at the end of Section IV:

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.

XV. The sixth and seventh paragraph in sub-section 4, Section IV, as follows, shall be informally introduced as footnotes no. 1 and no. 2:

1. *No political contributions are to be made by any TELUS subsidiary or by TELUS International.*
2. *No political contributions are permitted in countries other than Canada.*

XVI. Sixth paragraph in sub-section 6, Section IV shall read as follows:

While the TELUS Code of Ethics & Conduct states that something less than \$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 \$250 to actually be considered a bribe. A bribe does not have a minimum value. Any gift, benefit or payment intended to influence the judgment or conduct of a person in a position of power, authority or trust to try to obtain a business advantage is a bribe. As in the definition of a 'facilitation payment' in Section 3 in this policy and the example provided below, bribe amounts can often be relatively small.

XVII. Seventh paragraph in sub-section 6, Section IV shall read as follows:

Keep in mind that in many cases, public officials, both in Canada and abroad, have to comply with special rules limiting or precluding 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 below \$250.

XVIII. The title of Section V shall read as follows:

V. DEALING WITH INTERMEDIARIES AND OTHER THIRD PARTIES

XIX. The first paragraph in Section V shall read as follows:

In some cases, TELUS may be held liable for the actions of 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. 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.

XX. The first paragraph in Section X shall read as follows:

Failure to act in accordance with this policy will subject TELUS Team Members to disciplinary action by TELUS up to and including dismissal. In addition, it may also create a risk of serious harm to TELUS' brand and reputation, and may put both you and TELUS at risk for civil liability or criminal prosecution under Canadian or foreign laws. It could also cause TELUS to be "blacklisted" and prevented from bidding on government-related contracts, resulting in lost business opportunities.

All other provisions of the Policy which were not expressly or impliedly modified hereby shall remain unchanged and in force.