



Code of Ethics and Conduct



Last updated January 2026

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A message from the Executive Leadership Team

Team,

Ethical conduct is the foundation upon which our award-winning culture is built at TELUS. Each of us – across every corner of the organization and around the world – has a shared commitment and plays an important role in fostering a work environment where integrity and transparency can thrive. This not only applies to our team members globally, but to anyone representing or acting on behalf of TELUS, including contractors, partners, suppliers, vendors and members of our Board of Directors.

At the heart of this commitment to integrity and transparency is our Code of Ethics & Conduct (the Code), which informs the actions of our entire TELUS team and ensures we are all guided by the same values and are interacting with our stakeholders in a manner that is fair, ethical and authentic. The Code is more than a document – it represents our team’s unwavering

commitment to doing what is right, day in and day out, through every decision we make. It contains material examples on how we can win the hearts and minds of our customers around the world by being accountable and acting responsibly in specific situations, including: competing lawfully and ethically; maintaining a respectful and safe workplace; safeguarding company assets and information; avoiding and reporting conflicts of interest; and protecting our customers’ data, privacy and security – to name just a few.

We periodically update our Code as part of our commitment to continuous learning and to reflect our ever-changing society. Our refreshed Code reinforces the expectations of our team members as they relate to fraud, ethical sales practices and sharing concerns. Importantly, we encourage a “speak up” culture among

our team members, knowing they have full support and protection from retaliation, as well as a “listen up” culture among our leaders. Please familiarize yourself with our updated Code and the ethical standards expected of all of our TELUS team members.

On behalf of our entire TELUS leadership team, thank you for your steadfast dedication to acting with personal and professional integrity, each and every day. By upholding our Code of Ethics & Conduct, you are contributing immeasurably to our globally leading culture and helping us deliver on our brand promise of making the future friendly for our customers, our company, our communities, and the many stakeholders we serve.

With appreciation,

The TELUS Executive Leadership Team



Andrea Wood
Executive Vice-president,
Chief Legal & Governance Officer



Victor Dodig
President and CEO



Gopi Chandde
Executive Vice-president and
Chief Financial Officer



Hesham Fahmy
Chief Information Officer



Jill Schnarr
Chief Communications
& Brand Officer



Navin Arora
Executive Vice-president and
Group President, Global Platform
Businesses



Nazim Benhadid
Chief Technology Officer



Sandy McIntosh
Executive Vice-president, People
& Culture and
Chief Human Resources Officer



Dave Fuller
EVP and Group President,
Communications

Living our values

The TELUS team works together to deliver future friendly services, and our values guide the way:



We passionately put our customers and communities first



We embrace change and innovate courageously



We grow together through spirited teamwork

Our foundation and purpose

Why do we have a Code?

TELUS' Code of Ethics & Conduct (the "Code") outlines the expected behaviours to meet TELUS' ethical and conduct standards. The Code sets the tone for workplace behaviour, and guides the recognition and response to ethical and compliance issues.

The Code applies to the directors, officers and employees (referred to as "team members" or "TELUS team members") of the TELUS group of companies (i.e. TELUS Corporation and all of its subsidiaries and affiliates other than TELUS Digital, which has its own Code of Ethics & Conduct) that are directly or indirectly controlled or managed by TELUS.

All team members must review the Code annually and complete the required annual Integrity training. Suppliers and contractors are subject to the [Supplier Code of Conduct](#).

The Code serves as a guide to acting with integrity, created in combination with our values. It is reviewed every two years and revised as needed. The Code cannot address every ethical scenario we might face, especially as TELUS operates in countries with differing laws. Team members must use good judgment and seek guidance from their leader or the Ethics

Office when unsure. Compliance with the Code is a condition of employment of all TELUS team members and any violation of this Code or any applicable law may be subject to disciplinary action, up to and including dismissal with just cause.

TELUS reserves the right to revoke or amend any term of the Code as needed and will notify team members of any amendments to the Code prior to the changes becoming effective.

The Code is available on the TELUS intranets (Habitat, Panorama, TAC One) or under [go/ethics](#), and is publicly available at [about.telus.com/governance/ethics.html](#)



Roles and responsibilities

All team members

Ethical behaviour is an individual responsibility and we are all required to act in a manner consistent with high ethical standards. Individually and collectively, our personal integrity supports the honest use of TELUS resources such as time, funds, property and assets in dealings with co-workers and others and in delivering on our Customers First priorities. Business needs must take priority in the allocation of our time at work. Company time and resources, irrespective of where we work (our declared “Work Style”) are to be used for business purposes, unless otherwise authorized by the appropriate leadership. All team members are expected to comply with the laws governing our businesses, promptly raise issues or concerns about any suspected or known misconduct and maintain an ethical work environment. These standards require that all team members understand and apply the guidelines in this Code to everyday actions and decisions. Failing to read or attest to the standards does not excuse us from these responsibilities and the absence of a guideline covering a particular situation does not relieve any of us from the responsibility to act ethically and within the law.

Failure to act in accordance with the guidelines outlined in this Code may have consequences for individual team members, may create potential harm to TELUS’ reputation and brand, and may put TELUS at risk for civil or criminal liability. Individual consequences may include disciplinary action, up to and including dismissal for just cause, as well as civil and criminal penalties. Therefore, please regard the requirement to understand and to act in accordance with the Code as a very serious obligation.

If ever unsure, seek advice from your leader or the Ethics Office.

TELUS leaders

As a leader, you must ensure that activities within your area of responsibility are carried out in accordance with the Code and all applicable corporate policies. While each of us has a duty to follow the Code, our leaders have an even greater responsibility as they serve as advocates for the Code with their team members.

It is not just an expectation; it is an obligation. Our leaders are expected to:

- be familiar with the Code as well as procedures and resources available to handle ethical inquiries, complaints or violations;
- promote, model and drive a culture of integrity while maintaining a climate in which honest, ethical and legal business conduct is the norm;
- ensure that annual Integrity training, as well as any other mandatory training, is completed by all team members and that violations of the Code are addressed consistently and team members are held accountable for their behaviour at work;
- identify risks of non-compliance with this Code within their area of responsibility and take appropriate steps to address such risks;
- create and maintain a work environment where team members feel psychologically safe and comfortable speaking up and having open discussions without the fear of retaliation;
- communicate regularly with their team and emphasize the importance of ethical conduct, and demonstrate visibly and actively – through words and behaviour – their personal commitment to the Code and its policies; and

- use our performance development process, including compensation considerations, to evaluate and recognize team members not only on the business objectives achieved, but also on how they are achieved.

Ethics Office

The [Ethics Office](#) provides team members with a resource regarding ethical and conduct matters. This office oversees the Code, conducts investigations, provides advice on ethical issues and conduct matters, and develops and administers training for TELUS globally on expected standards of business conduct. The office reports on its activities, including on breaches of the Code, to the President and Chief Executive Officer, the Chief Financial Officer and to the People, Culture and Compensation Committee and the Audit Committee of the Board on a quarterly basis.

All team members have an obligation to raise issues or concerns with their leader or the Ethics Office about any suspected or known misconduct.

Integrity Work Group

An Integrity Work Group supports the [Ethics Office](#) in overseeing the Code, evaluating complaints or breaches and reporting on a quarterly basis to senior leadership and the People, Culture and Compensation Committee and the Audit Committee of the TELUS Board. Members of the Integrity Work Group include representatives from Risk Management, People & Culture, Legal Services, the Data & Trust Office, Security Office and TELUS Digital.

Questions or concerns?
Contact telus.ethicspoint.com



Financial reporting and disclosure responsibilities

Team members with roles relating to internal controls over financial reporting and disclosure control

Team members who have roles related to internal controls over financial reporting and disclosure controls have the responsibility to make full, fair, accurate, timely and understandable disclosure in reports and documents that TELUS files with, or submits to, securities commissions and in other public communications made by TELUS.

Members of the TELUS Board of Directors

TELUS Board members have the responsibility to notify the Chief Legal and Governance Officer of any potential or perceived conflicts of interest or change in circumstances as outlined in the Board Policy Manual (Terms of Reference for Directors).

Team members who serve or represent TELUS as directors on the boards of other organizations

In addition to the above responsibilities, TELUS team members who serve or represent TELUS on the boards of other organizations have the responsibility to notify their leader, or contact the TELUS Ethics Office, to discuss any potential or perceived conflict of interest or other Code issues that may arise during the course of their service on the other organization's board. In providing such notice, team members are expected to exercise care to ensure that they act in compliance with their fiduciary and other obligations to the other organization, for example, by not disclosing that organization's confidential information to TELUS, without prior written approval of that organization.

Business records and internal accounting controls

Accurate and reliable records are essential to enable us to meet our business, legal and financial obligations. We strive to ensure all records and other data (whether for external or internal use), are factual, complete, timely and understandable. This includes accurately reporting all hours worked, vacation hours taken, invoices, benefit claims and travel and expense reimbursement reports. Inaccurate or unsubstantiated records may be treated as fraud.

Departures or waivers from the Code

It is not intended that there be **any** departure (i.e. waiver) from the provisions of this Code. In the unlikely event that a significant departure or waiver is considered:

- for an executive leadership team (“ELT”) member or a member of the Board, it must receive prior written approval by the Board or its Board member delegate and must be disclosed, subject to the Policy on Corporate Disclosure and Confidentiality of Information; and
- for any other team members, prior written approval must be received by the Chief Legal and Governance Officer together with the Vice-President, Risk Management & Chief Internal Auditor and must be reported to the Audit Committee of the Board at its next meeting.

Questions or concerns?

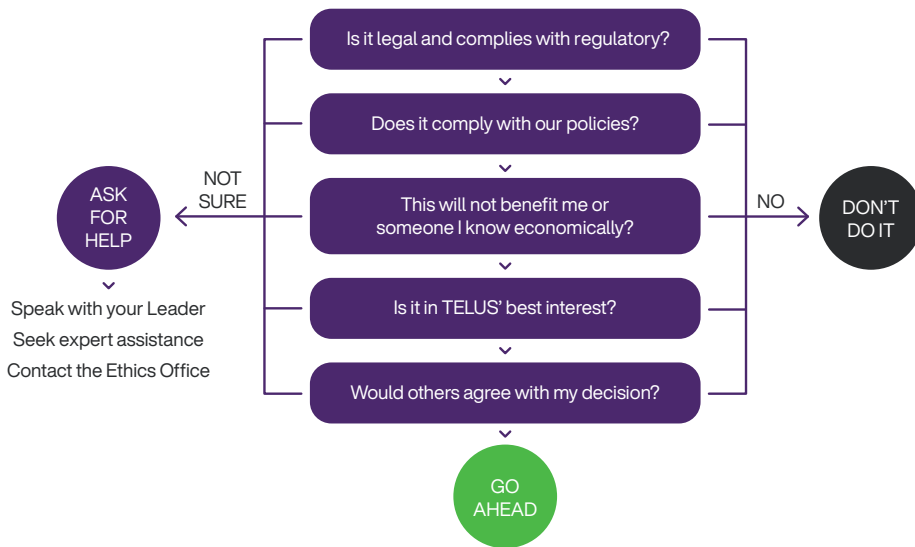
Contact telus.ethicspoint.com



Ethical decision-making and reporting issues and concerns

Each of us is responsible for ensuring our behaviour is ethical and for taking steps to resolve ethical dilemmas. The guidelines in this Code are provided to assist with ethical decision-making.

If you have an ethical issue and require help, follow the process below, stopping at the point at which your situation has been resolved.



1. Questions to ask yourself

Gather information and determine if the situation you face is an ethical issue. The questions below may help clarify your situation and ethical action.

- What is my immediate feeling about this?
- Does this comply with all TELUS policies, procedures and values?
- Is this legal in the country I do business in?
- Does it comply with regulatory requirements in the country I do business in?
- Is this an expectation of my job?
- How would others, including our customers, perceive this action?
- Would I or TELUS be embarrassed if this situation were discussed in the media?
- Would I be putting TELUS or myself at unnecessary risk?
- What impact would this have on my or TELUS' reputation?
- Is this directing revenue or customers away from TELUS or otherwise negatively affecting TELUS' interests?
- Does this affect my judgment or ability to act in the best interests of TELUS?
- Does this benefit me or a person somehow related to me economically?
- Does this impact TELUS economically or cost TELUS money?

We rely on all team members to use good judgment to guide behaviour and to ask questions in situations where the proper course of action may be unclear.

2. Talk with your leader

Often your leader is in the best position to help you work through the issue. Your leader is responsible for supporting open discussion, working through the ethical questions and other issues you have that touch on the Code, and guiding your access to further assistance as required. In situations where you are uncomfortable talking with your leader, or your leader is unable to help, you are encouraged to approach the next level of leadership or seek expert assistance as detailed in the next section.

3. Seek expert assistance

If you have tried the above steps but still have questions, assistance is available through designated subject matter experts in People & Culture, Legal Services, the Data & Trust Office, the TELUS Security Office, the [Ethics Office](#), Regulatory Affairs and Corporate Accounting & Financial Reporting.

4. Speaking up – how to raise questions or concerns

Failure to follow the Code and report misconduct in a timely manner may negatively impact TELUS' ability to evaluate, investigate or resolve the alleged misconduct resulting in potential harm to TELUS, our stakeholders and our reputation. For these reasons, you are obligated to speak up promptly if you become aware of a potential or suspected violation of the Code.

You may contact the TELUS EthicsLine to request ethical guidance or make a good-faith report about harassment, misconduct or a perceived violation of this Code, another TELUS policy or procedure, a law, questionable business practices, potential fraud or concerns or complaints with respect to any accounting, accounting controls or auditing matter. Making a report in good faith means your report is honest and sincere. It involves conscientiously reporting without any ulterior motives or personal vendettas. **You may choose to remain anonymous where allowed to the extent permitted by the law in your jurisdiction.**

The EthicsLine is operated by an independent company and is staffed 24 hours a day, seven days a week, by live operators who are fluent in multiple languages. EthicsLine operators document and forward reports to the Ethics Office for review and handling following each call or web contact.

- **Phone toll free: 1-888-265-4112** in North America
- **Web:** telus.ethicspoint.com or TELUS' [intranet](#)

Each of us is responsible for ensuring our behaviour is ethical and for taking steps to resolve ethical dilemmas.

How the Ethics Office handles inquiries

The [Ethics Office](#) assist team members in ethical decision-making by providing guidance concerning the Code. The Ethics Office may also refer to other subject matter experts within TELUS for assistance.

How the Ethics Office handles complaints

Assessment of complaint

The [Ethics Office](#) assess the nature of the complaint. The complaint will be reviewed under the direction of Legal Services in appropriate cases.

Investigation

All complaints to the [Ethics Office](#) are taken seriously. Investigations are completed in partnership with TELUS Security, the Data & Trust Office or other teams where appropriate, in a timely manner. If substantiated, the complaint will be resolved through appropriate corrective action and/or discipline. If you make a complaint and choose to identify yourself, you will be notified when the Ethics Office has completed its review. Every effort will be made to maintain the privacy and confidentiality for those who contact the Ethics Office or who are accused of a breach of this Code (although disclosure may be necessary in some cases to effectively conduct an investigation, take corrective action or support legal proceedings or otherwise as required by law).

At times, team members may be required to assist with internal or external investigations of alleged misconduct. We each have a responsibility to cooperate with these investigations and must never interfere with an investigation by altering or destroying related documents or evidence. Deliberately or recklessly making false complaints may result in disciplinary action, up to and including dismissal for just cause. If an initial assessment by the Ethics Office gives reason to believe a team member may have breached this Code, the team member will be informed of the complaint, provided the opportunity to respond and, where appropriate, contribute to the correction of the breach.

Non-retaliation/whistleblower protection

Retaliation or retribution against a team member for contacting the Ethics Office or for assisting or participating in an investigation of a complaint violates our ethical principles and will not be tolerated. If you feel you have been retaliated against, contact People & Culture or the Ethics Office immediately.

Reporting of breaches

Any breach of the Code will be reported to senior leadership with recommendations for action. Ethical issues reported to the [Ethics Office](#) will be summarized quarterly and reported to the People, Culture and Compensation Committee and the Audit Committee of the Board, together with the results of investigations, recommendations and action.

File documentation

Records of the report and investigation, including contents of meetings, interviews, results of investigations and other relevant material, will be maintained by the Ethics Office in a separate file,

We rely on all team members to use good judgment to guide behaviour and to ask questions in situations where the proper course of action may be unclear.

and managed in accordance with [TELUS' Privacy Commitments](#) and the [Data Lifecycle Management Policy](#). Disclosure of information internally will be strictly limited to a need-to-know basis.

5. Last-resort resolution

If an ethical issue remains unresolved, the Integrity Work Group is available to discuss and resolve any ethical issue brought forward. Every ethical issue referred to the Integrity Work Group will be reviewed and a decision will be made as to the merits of the issue or determination that no further action be taken.

Questions or concerns?
Contact telus.ethicspoint.com



Conflict of interest

What it means

As team members, we must avoid situations or relationships that conflict with the interests of the company, our specific job duties and general employee obligations to TELUS. A conflict arises whenever we allow, or appear to allow, personal interests or relationships to impair our judgment and ability to make work-related decisions with integrity and honesty.

Why it matters

By thinking of ourselves first, we may act in a way that is damaging, or potentially damaging, to TELUS. We may also harm our personal reputation. In such circumstances, team members must take action to eliminate the conflict of interest or the perception or appearance of a conflict of interest.

How we do it

We make business decisions based on what is in the best interest of TELUS and not our individual interests. Team members must disclose actual or potential conflicts of interest to their leader or the Ethics Office. Each situation must be considered individually and regularly reviewed on the parties involved, level of access to business information, decision-making authority, job duties/responsibilities, position within the organization and potential impact on others. If team members find themselves in a conflict or are unsure of whether a situation would be deemed a conflict of interest, they are required to complete a [Conflict of Interest Disclosure Form](#) available on TELUS' intranet that will be submitted to the [Ethics Office](#). Remember, having a conflict of interest is not necessarily a Code violation, but failing to disclose it is.

The following are common situations team members may encounter, which could present a conflict of interest.

Family members and personal relationships

A conflict of interest may occur when a team member has the ability to influence, enhance or promote the interests of a family member or other close personal connections by virtue of their role at TELUS.

Situations may arise where broader familial relationships, friendships and other close personal associations (e.g., people residing in the same household as the TELUS team member) cause real or perceived conflicts of interest or the possibility of real or perceived improper influence. Team members are expected to be mindful of these concerns and demonstrate good business judgment in the best interest of TELUS and in keeping with the spirit and intent of this Code. If unsure of a real or perceived conflict of interest, team members are expected to reach out to their leader or to the Ethics Office to obtain additional clarification.

TELUS Board members must disclose any family or personal relationship with TELUS team members or with TELUS job applicants to the Chair of the Corporate Governance Committee of the Board in order that the Committee may determine whether the relationship impacts the Board member's independence.

Board members, executives and senior leaders have a duty to disclose whether they have a relationship with TELUS' external auditor. For more information, see the [Auditor Independence Policy](#).

Personal gain

Conflict of interest may occur when a team member or family member gains a personal benefit from:

- a) a business relationship with TELUS, or
- b) an outside business with which TELUS has a relationship, such as a partner, vendor, supplier, customer, competitor, contractor, consultant, agent or dealer.

This personal benefit may arise from employment with, or an ownership interest in, or a role as a director, officer or employee of, an entity that is engaged in a business relationship with TELUS.

This guideline does not prohibit team members from holding **publicly traded** shares of an entity with which TELUS has a business relationship or a competitor, provided that the team member does not have a significant investment in the entity and does not acquire the shares based on material, undisclosed or confidential information obtained as a result of employment with TELUS or by being a member of the Board of Directors of a TELUS company.

To prevent conflicts of interest, team members may not:

- compete with TELUS or direct revenue or customers away from TELUS;
- be involved in any negotiations or transactions on behalf of TELUS with partners, suppliers, vendors, customers, contractors, consultants, agents or outside parties where the team member has a personal, commercial or financial interest

in the outcome of the negotiations, or transactions unrelated to their role at TELUS;

- participate in a decision to hire, transfer or promote a family member, relative, a close friend or someone with whom they have a romantic or sexual relationship, or be in a position of direct or indirect influence over any of the above mentioned who is an employee or contractor of TELUS;
- supervise a family member nor have direct or indirect authority over employment or contract-related decisions that impact a family member, relative or close friend or someone with whom they have a romantic or sexual relationship with, such as pay, performance ratings, work assignments, discipline, training or termination;
- access or make adjustments to their own accounts or services of family members, friends, co-workers or acquaintances without authorization from their leader; and
- be employed by, or contracted to more than one company within the TELUS group of companies, including an independent TELUS dealer, at the same time.

Team members must disclose actual or potential conflicts of interest to their leader or the Ethics Office.

Outside employment and other non-TELUS activities

Team members are free to engage in outside activities, including business activities on their own time. However, these activities must not conflict, or have the potential to conflict, with TELUS' best interests or with our obligations to TELUS, including our ability to perform our job. As a general guideline, team members may not work for, or be engaged in activities for, enterprises that are competitors or suppliers of TELUS. A conflict may arise by virtue of a role that we have with another company or organization, for example as a director, officer or employee of an entity that enters into a business relationship with TELUS, even where there is no personal benefit or gain to us from the outside relationship. A conflict may also arise if, for example, we use assets such as time, our corporate phone or laptop, or tools paid for or developed by TELUS, when engaged in such outside business activities. If you are considering starting your own business, accepting a second job or joining a board of directors, you are required to advise your leader or the Ethics Office, who will review the circumstances to ensure there is no conflict of interest. Of note, a second job cannot run simultaneously with your expected working hours at TELUS.

It is a conflict of interest, irrespective of where we work (i.e., our declared "work style") to have outside interests or responsibilities that demand so much time and energy that they interfere with our ability to complete our TELUS work. It is also a conflict of interest to use TELUS time and resources to manage such events, even if on a voluntary basis. This could include any personal, community and charitable activities that require time and effort during normal working hours, except for situations where the individual is acting in a representative capacity at the request of TELUS with the explicit and written permission of their leader.

Circumstances change, and a conflict may arise even where your leader or the Ethics Office has previously approved a relationship with an outside party. It is your responsibility to be attentive to these potential conflicts and to report any changes to your leader or the Ethics Office as they arise. In order to fulfill your obligations under this Code, you may need to step down from the outside role or make other arrangements acceptable to TELUS.

Future TELUS business

Over time, TELUS may expand into new businesses or change its product lines or services. Team members are responsible for re-examining their individual situations on a regular basis to avoid becoming involved in a conflict of interest situation where no such conflict previously existed.

Putting conflict of interest concepts into practice

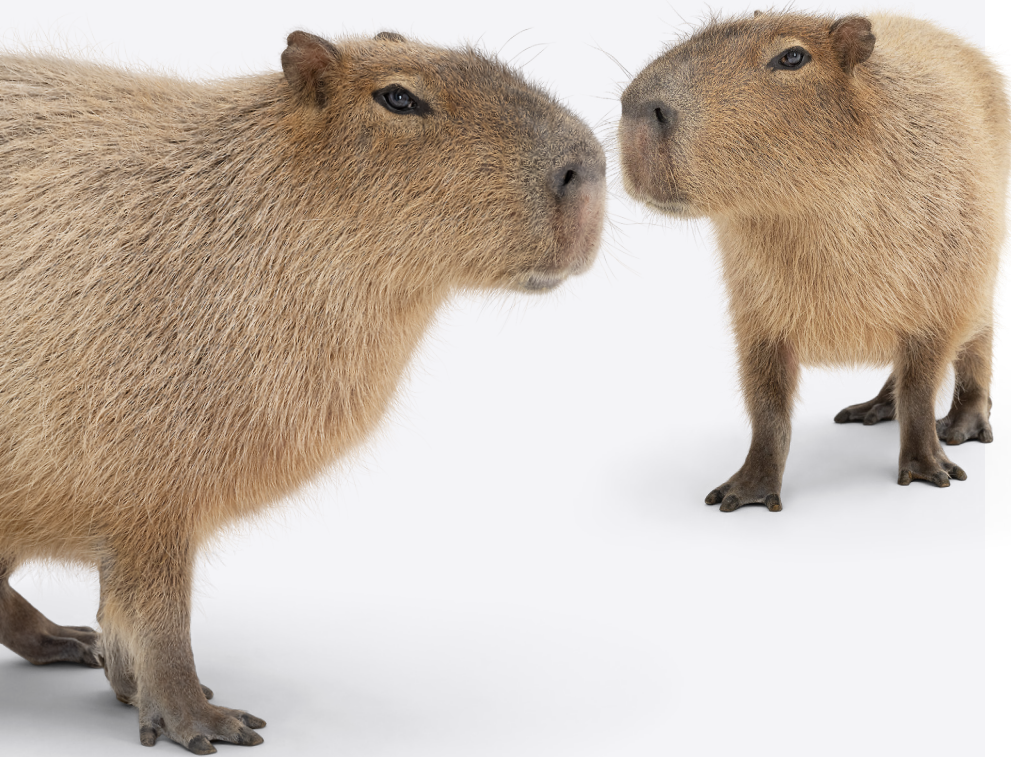
To determine if you have a conflict of interest that should be disclosed, ask yourself these questions:

- Do my outside interests influence, or appear to influence, my ability to make sound business decisions for TELUS?
- Do I stand to improperly benefit from my involvement in this situation?
- Does a friend or relative of mine stand to improperly benefit?
- Could my participation in this activity interfere with my ability to do my job at TELUS?
- Is the situation causing me to put my own interests ahead of TELUS' interests?
- If the situation became public knowledge, could it negatively reflect on me or TELUS?

If you answered "yes" to any of the above questions, discuss the situation with your leader or the Ethics Office.

Questions or concerns?

Contact telus.ethicspoint.com



Ethical sales, fraud and legal matters

Ethical sales practices

Team members share a commitment to delivering on our Customers First priority, which includes being consistently mindful of our professional conduct and ethical sales practices. We need to ensure when selling to a customer that we provide the customer with clear and accurate information that will allow them to make informed decisions about products and services that best meet their needs. We do not pressure customers toward sales that are not aligned with their requirements and we do not modify their account without their explicit consent, understanding and permission. Team members who are involved in selling or attempting to sell to existing and potential customers in the private or public sector share a commitment to conduct business lawfully and with integrity, which includes never colluding with others to commit fraudulent sales, and ensuring honest submission of claims for commission purposes.

Fraud and improper activity

As team members, we will not engage directly or indirectly in fraud, including account falsification, abusive sales practices, expense fraud, collaboration to commit fraud, time fraud, or any other fraudulent practices or reporting. If you are approached by anyone who you feel is or may be suggesting engagement in fraudulent activities, or if you are aware of situations that may involve fraud, you must report the incident to your leader or contact the [Ethics Office](#).

Examples of fraudulent or improper activity

- Altering sales agreements, submitting false sales claims, use of ineligible sales codes or creating fictitious accounts to meet objectives or earn sales incentive payments
- Adding or modifying products or services on a customer's account without their knowledge, understanding or authorization (includes charges or credits)
- Presenting false medical information for sick leave or disability benefits or participating in any activities, including travel, or a secondary job that are inconsistent with your medical restrictions and limitations
- Falsely reporting time worked to earn more pay or to avoid discipline for being late or absent from work
- Submitting fraudulent benefits claims to TELUS' service providers
- Failing to exercise due diligence to properly authenticate potential purchasers
- Working a second job simultaneously to your TELUS job or while on sick leave without authorization from your leader
- Misuse of your corporate credit card for personal transactions
- Tampering with the network or systems to bypass billing

Involvement in a legal matter

If you are involved in a legal matter, whether of a civil, criminal or regulatory nature, that has the potential to affect your ability to perform your job or impact the reputation or interests of TELUS, you must immediately inform your leader.

Duty to report suspected illegal activity

If a team member comes across a suspected illegal activity or material (e.g. child pornography) in the course of their work, they should report it immediately to the TELUS Security Office, which will determine the appropriate course of action, such as reporting to the appropriate authorities.

Team members are committed to delivering on our Customers First priority, which includes being consistently mindful, professional and ethical.

Money laundering and terrorist financing

Money laundering is attempting to conceal or convert the true origins of funds or assets originating from criminal activity to assets that appear legitimate. We conduct business only with partners, suppliers and customers involved in legitimate business activities with funds derived from legitimate sources. Everyone at TELUS must obey laws prohibiting money laundering and report any suspicious activity or behaviour to the Ethics Office.

Questions or concerns?
Contact telus.ethicspoint.com



Gifts, benefits and hospitality

TELUS team members shall not authorize, offer or accept, directly or indirectly, gifts or benefits that are intended to influence, or appear to influence, to or from any organization or person having business dealings with TELUS, other than as described below. These guidelines and the [Anti-Bribery and Corruption Policy](#) apply at all times and do not change during traditional giving events or seasons.

Accepting or offering substantial gifts from/to contractors, suppliers, vendors and/or community partners could be seen as presumptively fraudulent because of the potential to create undue influence. Gifts of cash or cash equivalent (such as a gift card) are not to be authorized, offered or accepted, regardless of the amount. If ever unsure of an offering, please contact your leader or the [Ethics Office](#).

Generally, team members can offer or accept a gift or entertainment as long as it:

- Is not within an active or open negotiation (such as a request for proposals, request for information or request for a quote).
- Does not make the recipient feel obligated or give the appearance of an obligation
- Is not intended to influence the recipient's objectivity
- Is a reasonable complement to the business relationship and not lavish or excessive
- Does not violate local law or the recipient's company's policies
- Is unsolicited
- Is infrequent

Gifts and benefits that are acceptable for TELUS team members to authorize, offer or accept in the normal course of business (and to engender goodwill and positive working relationships) are typically less than \$250 Canadian or the close equivalent in other currencies and include:

- attendance at local sporting or cultural events;
- business lunches or dinners;
- transportation to or from the customer's or supplier's place of business;
- hospitality suites; or
- small seasonal holiday gifts or prizes to be used in office draws and raffles.

If you are not sure whether a gift or benefit is acceptable, ask yourself:

- Would the gift be considered customary given the nature of your role with TELUS?
- If the gift or benefit were reported in the media or to the TELUS President and CEO, would the perception be neutral or positive?

If the answers to these questions are “yes,” based on your good faith assessment, you may accept the gift.

If the answers to these questions are “no”, you are expected to politely decline the gifts or entertainment. If that would be difficult or embarrassing to the provider, you may be able to accept the gift, but are expected to ask your leader or contact the [Ethics Office](#) who will work with you to either donate the item to an approved charity, or to distribute the item among your peers.

TELUS team members may attend leader-approved third-party paid seminars, conferences or vendor events if there is a clear benefit to TELUS. To avoid conflicts of interest, it is recommended that TELUS fund incremental expenses, and any prizes received are considered gifts subject to TELUS' gift and benefit guidelines listed above.

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 are therefore required to obtain explicit written permission from their leader before accepting any gifts or benefits from suppliers or potential suppliers.

Where the value of any gift or benefit is \$250 or greater, the leader must also provide a copy of their authorization of that particular gift or benefit to the [Ethics Office](#), including a description of the gift or benefit, approximate value, the name of the party conferring the gift or benefit and the reason.

Generally, team members can offer or accept a gift or entertainment as long as it is infrequent.

Questions or concerns?
Contact telus.ethicspoint.com



Safeguarding assets and information

We take appropriate care to protect TELUS assets against undue risks, exposures and liabilities.

Company information

Unless specifically published for external use, all company records, information, intellectual property, reports, data, plans, processes and methods, including information posted on internal websites, are considered TELUS information and must not be disclosed without proper authorization. Access must be limited to those team members with a legitimate business reason to know the information. Team members are expected to refer to the [Data Classification and Handling Standard](#) in the Security Library for further details on classification and the [Security Policies](#) for further details on the safeguarding of TELUS' information assets.

Team members and past team members must not use or disclose TELUS trade secrets, competitive information or other confidential and/or proprietary information to benefit themselves or others or for the purpose of competing with TELUS. In situations where TELUS would be willing to share confidential information, Legal Services can assist in preparing a confidentiality agreement or licence agreement to protect TELUS. Team members departing TELUS must not copy, download, forward or share TELUS' strategy or information, irrespective of document classification.

To protect the safety and integrity of our networks, only [approved software](#) and [generative AI tools](#) are to be used on TELUS equipment. Team members are prohibited from knowingly installing or using software, applications or code that could damage TELUS' information assets. All team members are responsible for taking reasonable measures to ensure that software and data is clear of malicious code and safe for use in TELUS' electronic data processing environment.

Team members are encouraged to refer to the [Security Library](#) that outlines the security policies, standards, best practices and guidelines to adhere to in their day-to-day operations in order to keep TELUS secure.

Safeguarding assets

TELUS assets can take many forms and we are responsible to protect them at all times, against loss, theft, damage, vandalism, neglect, unauthorized use and unauthorized disposal. Assets include, but are not limited to:

- **Informational assets** include data related to our business, like a database of customer names and contact details.
- **Financial assets** include money and other financial instruments.
- **Tangible or physical assets** include material things that enable us to do our jobs, like computers, mobile phones, supplies, tools, company vehicles, TELUS facilities, information and office supplies.
- **Infrastructure assets** include network elements such as routers, switches, modems, firewalls, virtual private networks, load balancers, IoT devices, wireless access points, customer premise equipment, wireless controllers, network-attached storage, security appliances and power equipment.
- **Intangible assets** include non-physical things like ideas, trademarks, patents, time and our reputation.

Team members are the first line of defence in protecting TELUS assets and information and are expected to take reasonable measures to safeguard access credentials such as passwords, identification cards, keys, and hand-held user authentication devices. It is also important that we do not share our TELUS-provided devices or their access credentials and MFA tokens, or connect insecure devices to our networks. To protect our sites and offices, we do not leave access doors open, unattended or allow others to enter the premises without proper credentials.

Personal use of communication devices

Communications equipment and devices (TELUS' or our own) are used for both business and personal purposes. Electronic communication may occur via a wide range of devices including, but not limited to, computers, telephones, smartphones and webcams. This can take the form of emails, texting, internet searches, photographs, videos, audio files, blogs, social networking, peer-to-peer file transfers and physical exchange of media, such as USB storage devices.

As we communicate in any of these ways, we may identify ourselves as TELUS team members either by naming TELUS or by virtue of email or IP addresses.

While we permit team members to use TELUS-provided communications equipment and devices for personal purposes, such use should be limited, should not interfere with our duties or negatively impact TELUS in any way. We expect any such personal use to take place on personal time, or during reasonable permitted breaks from work, subject to your leader's approval and the needs of the business.

Team members must comply with all TELUS policies when using TELUS-provided communication devices for personal use, and should refer to the [Security Acceptable Use Policy](#) for further information.

Proprietary rights and intellectual property

We respect the proprietary rights and assets of others, including tangible properties and intangible assets such as those protected by intellectual property rights. We respect licences and conditions of use that apply to the intellectual property of others. Copyright materials are not copied in whole or in part, or used in violation of any law or agreement with vendors, licensors or any other party.

We work together to protect our intellectual property just as we protect other TELUS assets and information as noted above.

Intellectual property rights serve as a cornerstone for TELUS' market identity, differentiating our products and services from competitors while bolstering brand recognition. These rights also protect the valuable intangible assets generated or acquired by the TELUS team. Our intellectual property portfolio encompasses a range of assets, including brands and logos (trademarks); software, artwork and marketing material (copyright), as well as inventions and business innovations (patents).

All intellectual property created by TELUS team members and contractors remains the exclusive property of TELUS and such ownership rights are documented. Company information, including all internal records, is confidential and requires proper authorization for disclosure, except when explicitly designated for external use or public distribution.

Team members are encouraged to contact [Legal Services](#) for further information about intellectual property matters or the [Brand Office](#) for information on use of our brand. Additionally, team members who are served with any TELUS legal matters are required to contact [Legal Services](#).

Questions or concerns?
Contact telus.ethicspoint.com



Social media

Social media includes any digital communication channels that allow individuals to create and share content and post comments. We encourage communication among our team members, customers and partners through social media. However, as a TELUS team member, you must comply with our social media guidelines ([go/socialmedia](#)), use good judgment and be polite, respectful and mindful of the content created, shared and posted, remembering that the internet is a public place.

As a TELUS team member, you should adhere to the following:

- When posting about TELUS, always disclose that you are a TELUS team member and when applicable, use the #TeamTELUS hashtag to help identify yourself.
- Any new social media handles that you create must be personal only and not include the TELUS name or branding in the handle. Only the Social Media team is authorized to approve and or create new, official social media accounts for the business.
- Do not rate or review TELUS products and services on platforms like the App Store or post reviews on aggregate sites to artificially boost a product's score. Doing so can result in legal ramifications for TELUS.
- Do not disclose information that is confidential to TELUS or provided in confidence to TELUS, including upcoming promotions, device launches, internal communications or financial information including quarterly or annual results and forward-looking information, until the information has been made public by TELUS.
- Sharing information about services or offers on your personal accounts is acceptable; however, do not claim that you can provide better customer offers than what is available in-store or online and always disclose your association with TELUS.

- Although team members are encouraged to share offers or promotions on social media, you cannot gather personal information, such as phone numbers, email addresses or any contact information for the purpose of generating sales.
- Show respect toward other people and organizations and avoid defamatory (false statements that damage a person's reputation), discriminatory, disparaging (a statement that shows disrespect or low opinion), harassing or sexual messages. We do not tolerate any form of bullying by team members on social media.
- If you disclose TELUS as your employer on social media, be cognizant that your online presence will be connected to the brand and the content you like, post or author could be considered offensive to others. Although these are your personal accounts, your actions online could be perceived negatively toward TELUS as a result.
- Do not use AI tools or other modification software to create your own brand images for social media. That said, we encourage team members to post on social media using approved assets, or share advocacy content from TELUS Hive, or engage with the content published on official TELUS social media channels.

For additional information regarding our team member policies, you can visit the social media guidelines at [go/socialmedia](https://www.telus.com/en/socialmedia).

We encourage communication
among our team members,
customers and partners through
social media.

Questions or concerns?
Contact [telus.ethicspoint.com](https://www.telus.com/en/ethicspoint)



Our commitments to team members

Respectful workplace and human rights

TELUS has a longstanding commitment to creating an inclusive workplace and leveraging the diversity of thought that exists within our teams, with the goal of fostering a global sense of belonging at work. At TELUS, we:

- demonstrate healthy communication and value the strength of our team's diverse backgrounds, identities and perspectives;
- listen to learn, seek different opinions and are respectful of others even when we don't agree with them;
- take responsibility for supporting our inclusive culture, along with the total well-being of our team members;
- are mindful of what we say and do, and pay attention to what's happening around us;
- take action when we observe unhealthy conflict or unacceptable behaviour; and
- intervene or seek support so that concerns are addressed early and negative impacts are minimized.

TELUS' Respectful Workplace Policies outline our cultural expectations of all team members, as well as behaviours that are unacceptable in our workplace (including discrimination and harassment). The policies apply to behaviours that have the potential to negatively impact the workplace or team member relationships. This may include behaviour that occurs during or outside of working hours, and in any location where work-related or team member interactions take place, whether physical or virtual, including on social media.

While customers, suppliers and other stakeholders are not directly subject to our internal policies, TELUS expects respectful and non-discriminatory behaviour from them, as we do from our own team.

When team members experience or become aware of unacceptable behaviour, including as a bystander, they have a responsibility to report it to their leader, People & Culture, and/or the EthicsLine. TELUS will address the behaviour confidentially and in a timely manner, in accordance with applicable legislation and policies, to restore a physically and psychologically safe workplace.

A failure to meet these expectations may result in disciplinary action, up to and including dismissal. Team members are encouraged to contact their leader or People & Culture if they have any questions about their rights or responsibilities. Details are provided in the Respectful Workplace Policy available on your intranet.

Valuing diversity and inclusion

TELUS' commitment to diversity and inclusion (D&I) is at the core of our culture, embedded in our values and central to our leadership in social capitalism. We recognize that in all areas of our business, different perspectives, experiences and backgrounds bring innovative ways of thinking that help us drive better decision-making, insights and solutions. We are all responsible for helping maintain a workplace where everyone

feels valued and encouraged to contribute – an environment where all of us have an equal opportunity to succeed. Team members can visit the [Go/Diversity](#) site for further details.

Our commitment to D&I includes the provision of workplace accommodation related to protected human rights grounds in accordance with the law to allow everyone access to meaningful work. Canadian team members can find more details in the [Workplace Accommodation Policy](#).

TELUS is committed to creating
an inclusive workplace and
leveraging the diversity of thought
that exists within our teams with
the goal of fostering a universal
sense of belonging at work.

Health and safety

We are committed to providing a safe and healthy workplace for all, with the primary objective of preventing occupational accidents and injuries. This commitment includes promoting and protecting the safety of our team members, contractors, customers and members of the public across all our locations and operations. The Board of Directors and Executive Leadership Team foster this commitment to health and safety, which is subsequently cascaded throughout the organization.

By prioritizing safety, we not only protect lives and health but also safeguard our assets, ensure business continuity and maintain public trust.

Team members must exercise reasonable care to protect their own health and safety, as well as that of others who may be affected by their actions in the workplace. This responsibility includes, but is not limited to, adhering to established safety procedures, using mandated protective equipment, and promptly reporting all safety concerns, workplace hazards, incidents and occupational injuries to one's immediate leader to facilitate swift and appropriate action.

Our safety vision, "Think Safe, Work Safe, Home Safe," guides our actions, ensuring that everyone approaches their work thoughtfully, performs it safely and returns home without injury at the end of each day. To prevent workplace accidents and injuries, we adhere to the following guiding principles.

- **Effective hazard identification and control:** We systematically recognize potential risks in our work environments and implement measures to eliminate or mitigate these risks.
- **Strict compliance with applicable occupational health and safety regulations:** We meet or exceed all legal requirements and industry standards for workplace safety.
- **Vigilant oversight:** We maintain continuous monitoring, conduct inspections or audits, and implement other proactive management practices to foster a culture of prevention throughout our organization.

Team members must be fit for work, or able to safely and effectively perform assigned duties without any limitation, at all times during working hours and when operating company vehicles or equipment. While various factors can affect fitness for work, including illness or fatigue, TELUS specifically addresses impairment through alcohol and drug use (including prescription and over-the-counter medication) in the [Alcohol and Drug Policy](#). A team member who is impaired and fails to meet this fitness-for-work standard violates the Policy and such matters must be immediately addressed to prevent serious risk of injury to the team member, co-workers and members of the public.

Team members are expected to immediately report any observations of a potential violation of this Policy. Consumption of alcohol at TELUS functions and in business settings must be managed in accordance with the [Alcohol and Drug Policy](#).

Voluntary employment

All team members' work is voluntary, and team members may choose to terminate their employment at any time, subject to required notice. TELUS does not use child labour in any part of our business operations and complies with statutory and local requirements for the minimum age of employment.

All team members are expected to act professionally and respectfully, and intervene or seek support to minimize and resolve unacceptable behaviour impacting the workplace.

Questions or concerns?
Contact telus.ethicspoint.com



Privacy, data and trust at TELUS

At TELUS, we prioritize trust, respect, and security in our data practices. Our commitment goes beyond legal obligations, considering ethical, cultural and social norms, particularly regarding personal information.

Every team member at TELUS has an obligation to:

- Put privacy first when handling personal information.
- Act in a trustworthy manner and innovate responsibly to maintain trust in TELUS' data practices.
- Follow [Data Lifecycle Management](#) requirements, adhering to the Data Retention Schedule and implementing appropriate security safeguards for the data they are responsible for.
- Live up to the privacy commitments we make to our customers and team members. For example:
 - Only accessing and using data for legitimate business purposes.
 - Not recording conversations or activating recording devices in the workplace, and not taking photographs or videos in the workplace without prior consent or authorization. (this includes smart glasses and cell phones).

While we respect the privacy and autonomy of our team members in their personal lives, their actions, both in the workplace and outside it, have the potential to negatively impact TELUS' reputation.

Responsible artificial intelligence (AI)

We embrace the transformative potential of artificial intelligence (AI) with a commitment to responsible and human-centric implementation. Our approach puts people first, recognizing AI is a tool to enhance human capabilities, while also creating positive business and social impacts. Team members using or deploying AI must adhere to our Responsible AI Framework, Guidance on Generative AI and TELUS AI

Policy, ensuring that we maintain a strong focus on transparency and accountability, reflecting our dedication to ethical innovation and stakeholder trust.

Where to find out more about privacy, responsible AI, data and trust at TELUS

For more information about the privacy commitments that guide us, how we build trust and innovate responsibly, please refer to the applicable policies and guidance, including:

- [TELUS Trust Model: Privacy First](#) - where you can find the TELUS Privacy Code, TELUS Privacy Commitment, privacy information for TELUS Business, TELUS Health and TELUS Agriculture and Consumer Goods, and information about the [TELUS Trust Model](#)
- [TELUS Team Member Privacy Commitment](#)
- [TELUS AI Policy](#)
- [Responsible AI Framework](#)
- [Guidance on Generative AI](#)
- [Data Lifecycle Management Policy](#)

Protection of third-party information

We do not improperly seek corporate trade secrets or confidential information belonging to others. If we receive unsolicited information that appears to include another party's corporate trade secrets or confidential information without the owner's consent, we will immediately inform our leader and not copy, distribute or use it until we have obtained guidance from our leadership and/or Legal Services. Team members or contractors who have worked for a partner, supplier, customer or competitor will not be requested to provide confidential information about that party. This does not preclude gathering information with the owner's consent or from the public domain. Team members are encouraged to refer to the [TELUS Code of Conduct for Business Sales Activities](#) for further details.

TELUS respects and protects the security and integrity of confidential information, whether the information belongs to TELUS, other team members, contractors, suppliers, community partners, customers or competitors.

Team members are permitted to access data under TELUS' control, only where they have a legitimate business need to do so and may only use that data for that specific business purpose.

Questions or concerns?
Contact telus.ethicspoint.com

Travel and expenses, Charter of the French language and domestic and foreign laws

Travel and expenses

TELUS funds are provided for legitimate business purposes. Team members must adhere to TELUS policies regarding allowable expenses, expense limits, the use of corporate credit cards, preferred travel vendors, management approvals, receipts and expense reports. All expenses must be recorded truthfully, accurately and promptly. See the [Travel & Expense Policy](#) for more information about the rules and guidelines regarding allowable and permitted expenses.

If you are going to work from outside your home country, you must have security and leadership approvals in advance to ensure assets are protected at all times. In addition, all TELUS team members planning to log in to the TELUS internal network using the TELUS Virtual Private Network (VPN) from outside of Canada must comply with the [TELUS Security Remote Login Policy](#).

Charter of the French language

Team members are required to understand and comply with the Charter of the French Language that sets out certain obligations relating to the use of the French language in Quebec and guides the Policy on TELUS and the Charter of the French language. TELUS is committed to fostering a French working environment in Quebec and to serve customers in the language of their choice, to respect their needs and fundamental rights.

Domestic and foreign laws

It is the responsibility of leaders to ensure that members of their team are aware of their responsibilities to comply with all laws that relate to their work and to seek advice from Legal Services, People & Culture, Regulatory Affairs or Taxation if they are unsure, especially for transactions that cross international borders or involve foreign laws.

Questions or concerns?

Contact telus.ethicspoint.com

Community engagement and social responsibility

We are committed to supporting the communities where our team members live and work. Through initiatives such as TELUS Days of Giving, we encourage team members to give back to their local communities by volunteering and participating in charitable activities.

While representing TELUS and contributing to our communities, we must:

- Adhere to TELUS' values and uphold the standards in this Code.
- Ensure that these outside activities do not interfere with our job performance or create a conflict of interest.
- Obtain guidance and approval through the Community Investment team and follow established guidelines in the [Corporate Sponsorship and Donation Policy](#) before donating TELUS funds or making contributions in TELUS' name.
- Make it clear that the views expressed through our participation in community activities are our own personal views, not those of TELUS.

Political activities and charitable donations

As private citizens, team members may engage in personal political activities but must not associate TELUS with these activities without prior authorization. For corporate charitable donations, follow the guidelines provided by Corporate Citizenship and Community Investment, ensuring compliance with the [Corporate Sponsorship and Donation Policy](#) and applicable laws and policies.

Environment, social and governance (ESG)

TELUS demonstrates its values and social purpose through adherence to legal and regulatory standards, alongside its initiatives and goals concerning various environmental and social matters, including climate change and human rights.

Recognizing our societal impact, we endeavor to incorporate environmental and social factors into our governance and risk management frameworks. Team members are encouraged to factor environmental and social impacts into their decisions, strategic planning and operational practices.

Detailed information on our [Environmental Policy](#), our [ISO 14001:2015](#) certified Environmental Management System and other environmental compliance and information resources can be found on TELUS' intranet at [go/environment](#). Detailed information on our sustainability and ESG strategies and progress can be found in our [Sustainability and ESG Report](#).

Questions or concerns?
Contact telus.ethicspoint.com



Competing ethically, lawfully and fairly

We consciously apply high standards of courtesy, professionalism, fairness and honesty when dealing with partners, suppliers, customers and competitors. We will report unethical practices by team members or any other party to our leader or the TELUS EthicsLine.

Improper payments

We strictly prohibit all forms of bribery, including facilitation payments, kickbacks and any gifts or benefits that are illegal or improper. Team members are prohibited from participating in these types of activities in any way, either directly or indirectly through an agent or third party. Local customs do not provide an exemption from this requirement. Team members must understand and comply the relevant national and international laws regarding bribery and corruption applicable to TELUS, which have significant potential civil and criminal penalties for violations.

Further guidance on identifying and avoiding facilitation payments, bribes and other forms of improper payment or benefit activities is provided in the [Anti-Bribery and Corruption Policy](#).

Fair competition

TELUS is committed to full compliance with competition (anti-trust) laws and fair business practices. Our corporate governance practices facilitate a culture of compliance across all jurisdictions where TELUS operates. Team members in high-risk roles (such as sales, marketing, pricing, senior leadership) are required to exercise extra caution in activities such as:

- Establishing terms and conditions, as well as pricing and promotional strategies for TELUS products and services;
- Developing advertising materials for TELUS products and services;
- Negotiating, communicating or interacting with competitors;
- Handling or using data about competitors;
- Participating in trade associations that include competitors as participants; or
- Selecting or negotiating with vendors.

For these and related activities, team members are required to consult Legal Services for advice and report any suspected violations. Refer to the [TELUS Competition Law page](#) and the [Competition Law Guidelines](#) for further details.

Report unethical practices by any other party to your leader or the TELUS EthicsLine.

Dealing with governments

When dealing with governments, TELUS maintains high ethical standards and transparency. Team members must be aware of legal and policy requirements regarding lobbying, gifts, conflicts of interest, bribery, corruption and procurement processes. Consult the [TELUS Code of Conduct for Business Sales Activities](#) and the [Anti-Bribery and Corruption Policy](#) for more information.

Questions or concerns?
Contact telus.ethicspoint.com

TELUS buying policy, due diligence and dealing with suppliers

Ethical business practices and Supplier Code of Conduct

TELUS strives to ensure all business dealings with suppliers are ethical and transparent. Suppliers must meet or exceed the requirements outlined in the Supplier Code of Conduct, and ensure their affiliates, suppliers, employees and contractors perform obligations for TELUS consistent with these standards. This commitment extends throughout the entire supply chain.

Supplier selection criteria and compliance

TELUS awards business to suppliers who demonstrate compliance with applicable laws in their business operations, including relationships with employees, communities and TELUS itself. Selection criteria are objective and fair, based on:

- Business need
- Price and service quality
- Reputation for ethical conduct
- Health, safety and environmental considerations
- Overall business conduct

TELUS policies and supplier alignment

Suppliers must demonstrate values and standards aligned with applicable TELUS policies. The company actively works to ensure suppliers are made aware of all TELUS policies relevant to their engaged work. This alignment ensures consistency in business practices and ethical standards across all operations.

Supplier-funded incentive programs

Any incentive programs funded by suppliers, particularly those offered to the sales teams, require specific oversight. These programs must receive advance approval from the business leader, who is independent from the eligible team members to prevent conflicts of interest, as well as notice to the ethics office.

[TELUS Buying Policy and Supplier Due Diligence](#)

Team members involved in purchasing must:

- Exercise and adhere to internal controls
- Ensure transactions align with business objectives
- Secure the best value for money spent
- Comply with the TELUS Buying Policy
- Conduct risk assessments at the beginning or renewal of supply arrangements
- Perform mandatory due diligence proportionate to identified risks

This comprehensive approach ensures proper oversight and risk management in supplier relationships, while maintaining TELUS' high standards for business conduct.

Visit [go/marketplace](#) for more information.

Questions or concerns?
Contact telus.ethicspoint.com



telus.com/CodeOfEthics