

TELUS Code of Ethics and Conduct

January 2020



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All TELUS team members:

At TELUS, we are committed to creating a culture of ethical behaviour with our team members, suppliers, vendors, community partners and Board of Directors. We value integrity and transparency, which ultimately shape the decisions we make as an organization, guided by our clearly defined Code of Ethics & Conduct. Our Code addresses a wide range of critical topics, including but not limited to: avoiding conflict of interest; accepting *gifts* and *benefits*; protecting our brand, reputation, **assets**, information and *intellectual property*; and safeguarding our *customers'* data, security and privacy.

Integrity is an essential component of both our *Customers First* priority and our incredible culture. Our team members are our most authentic and passionate brand ambassadors and, as such, we ask that you familiarize yourself with our Code to ensure that your everyday decisions and actions are informed by its policies, procedures and standards. Developing and sustaining an ethical culture is a shared responsibility and our leaders set the standard for our entire team to emulate.

As the leader in social capitalism, we are passionate about creating a friendlier future by improving the lives of our fellow citizens. We have an ethical responsibility as corporate citizens to make every decision with the highest degree of integrity, and are committed to leveraging our world-leading technology to create remarkable human and social outcomes in our communities. When we adhere to our Code of Ethics & Conduct, and act with personal and professional integrity and transparency, we further differentiate ourselves in our highly

competitive industry and demonstrate how much our team truly cares about our *customers* and our communities.

Thank you for following our Code of Ethics & Conduct to ensure we continue to create meaningful, positive outcomes for our team members, our *customers*, our shareholders and our communities.

With appreciation,



Sandy McIntosh

Executive Vice-President People and Culture
and Chief Human Resources Officer



Doug French

Executive Vice-President and
Chief Financial Officer



Tony Geheran

Executive Vice-President, and
Chief Customer Officer



Darren Entwistle

President and Chief Executive Officer

TELUS Values

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

We embrace change and initiate opportunity.

We have a passion for growth.

We believe in spirited teamwork.

We have the courage to innovate.

Why do we have a Code?

TELUS' Code of Ethics & Conduct (the Code) outlines the behaviours that we must exhibit in order to meet and uphold TELUS' ethical and conduct standards. The Code is intended to set the tone for how we work at TELUS and to help us recognize ethical and compliance issues before they arise and guide how we deal with those issues should they arise.

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, including the TELUS International group of companies) that are directly or indirectly controlled or managed by TELUS. In this Code, we refer to all of these entities collectively as "TELUS". Team members are required to review this Code at least annually to remain familiar with its terms and to adhere to them. Suppliers and *contractors* are subject to the [Supplier Code of Conduct](#).

To assist team members in remaining familiar with the Code, they are required to complete the Integrity training course each year. Team members must also complete any other required compliance courses in a timely manner.



The Code cannot address every possible ethical scenario we may face, so it's up to team members to use good judgment and seek guidance when they have questions, are unsure about the right course of action, or see something that doesn't appear to be right. The Code is reviewed annually and revised as necessary.

The Code constitutes a term of the employment contract of all TELUS team members and any violation of this Code or any applicable law will be subject to disciplinary action, up to and including dismissal.

TELUS reserves the right to revoke or amend any term of the Code if required through the needs of the business. TELUS will notify team members of any amendments to the Code before the changes come into effect.

The Code is available on the TELUS intranet (Habitat) under [go/Ethics](#), and is publicly available at about.telus.com/governance/ethics.html.

Responsibilities

All TELUS Team Members

Ethical behavior is an individual responsibility and maintaining high ethical standards is the expectation of all of us. All team members are expected to behave in an honest and professional manner with all of their dealings, comply with the laws governing our businesses, and maintain an ethical work environment. All team members have an obligation to raise issues or concerns about any suspected or known misconduct with their leader or the Ethics Office. 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.



At TELUS, we not only do things right, but we should strive to do the right things.

All business activities should be able to stand up to any possible public scrutiny and further investigation if required.

The guidelines in this Code are based upon generally accepted standards of ethical business conduct and applicable laws. The absence of a guideline covering a particular situation does not relieve any of us from the responsibility of acting ethically and within the law.

Leaders

In addition to the aforementioned responsibilities, TELUS managers (referred to as leaders) have a responsibility to:

- Be familiar with the Code as well as the procedures and resources available to handle ethical inquires, complaints or violations
- Demonstrate leadership by promoting and maintaining a climate in which honest, ethical and legal business conduct is the norm
- Ensure that annual Integrity training is completed by all team members and that violations of the Code are appropriately addressed
- Identify risks of non-compliance with this Code within their area of responsibility and take appropriate steps to address such risks
- Maintain a work environment that encourages open discussion and resolution of all ethical and conduct concerns without the fear of *retaliation*
- Maintain, without compromise, our ethical and other conduct standards in achieving goals, objectives and *Customers First* priority
- Use our performance review process to evaluate team members not only on the business objectives achieved, but also on how they are achieved

- Recognize team members whose behaviour and actions demonstrate strong ethical decision-making and adherence to conduct standards
- Ensure the [Work Styles Policy and Guidelines](#) are followed for those participating in the program.

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

In addition to the above responsibilities, team members who have roles related to *internal controls* over financial reporting and disclosure controls have, as outlined in the [Policy on Corporate Disclosure and Confidentiality of Information](#), the responsibility to give full, fair, accurate, timely and understandable disclosure in reports and documents that TELUS files with, or submits to, securities commissions as well as any other public communications made by TELUS.

Members of the TELUS Board of Directors

TELUS Board members have the responsibility to notify the Chair of the Board of any potential or perceived conflict of interest or other Code issues which arise during the course of their board service.

Team members and Board members who represent TELUS as directors on the boards of other organizations

In addition to the above responsibilities, TELUS team members and Board members who represent TELUS on the boards of other organizations have the responsibility to notify the Chair of the Board (if they are a board member) or the TELUS [Ethics Office](#) (if they are a team member) of any potential or perceived conflict of interest or other Code issues which arise during the course of their service on the other organization's board. In providing such notice, Board members and team members should exercise due care to ensure that they act in compliance with their *fiduciary* and other obligations to the other organization

and, for example, do not disclose that organization's confidential information to TELUS, without prior written approval of that organization.

Ethics Office

The [Ethics Office](#) is established to provide 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' expected standards of business conduct. The office reports on its activities, including on breaches of the Code, to the President and Chief Executive Officer and financial officers (unless implicated) and to the Human Resources and Compensation Committee and the *Audit* Committee of the board on a quarterly basis.

Integrity Work Group

An Integrity Work Group supports the [Ethics Office](#) in overseeing the Code and quarterly reporting to senior leadership, the Human Resources 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, TELUS International and the TELUS Security Office.

Exceptions

In situations where the right ethical behaviour is unclear, or where there may be the appearance of a contravention of these guidelines, we support each other in seeking advice and clarification. If you are unsure as to the proper course of action to take in a particular situation, you should first discuss the situation with your leader or the applicable department identified in this Code. Team members should retain all documentation and save a written record of the guidance provided by their leader or members of other departments and any decision

made in the event there is a future investigation with respect to a possible violation of the Code.

If you become aware of a possible violation of the Code, you are required to report it to the [Ethics Office](#). For more information, please refer to the TELUS EthicsLine section. Members of the TELUS Board may also advise the Chair of the Board of potential violations. The Chair will refer the matter to the Ethics Office for investigation, resolution and reporting. Possible violation of applicable laws will be directed to Legal Services for review and investigation.

Failure to act in accordance with the guidelines outlined in this Code may have consequences for the 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, and possible 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.



Waivers

It is not anticipated that there be any waivers to this Code. In the unlikely event that a waiver is considered and granted for an executive leadership team (“ELT”) member or a member of the Board, it must be received prior with written approval by the Board or its delegate. The delegate must be a Board member. In such circumstances, any waivers granted to an ELT member or member of the Board must be disclosed, subject to the [Policy on Corporate Disclosure and Confidentiality of Information](#).

In the unlikely event that a waiver is considered for team members other than an ELT member or a member of the Board, prior written approval must be received by the Chief Legal Officer together with the Vice President Risk Management & Chief Internal Auditor and must be promptly reported to the *Audit* Committee of the Board.

Ethical Decision Making & Reporting Issues and Concerns

This Code reflects our commitment to high standards of integrity and ethical behaviour in our professional and business dealings. The Code is intended to support open and frank discussion as well as the satisfactory resolution of ethical dilemmas. We encourage “asking before acting.”

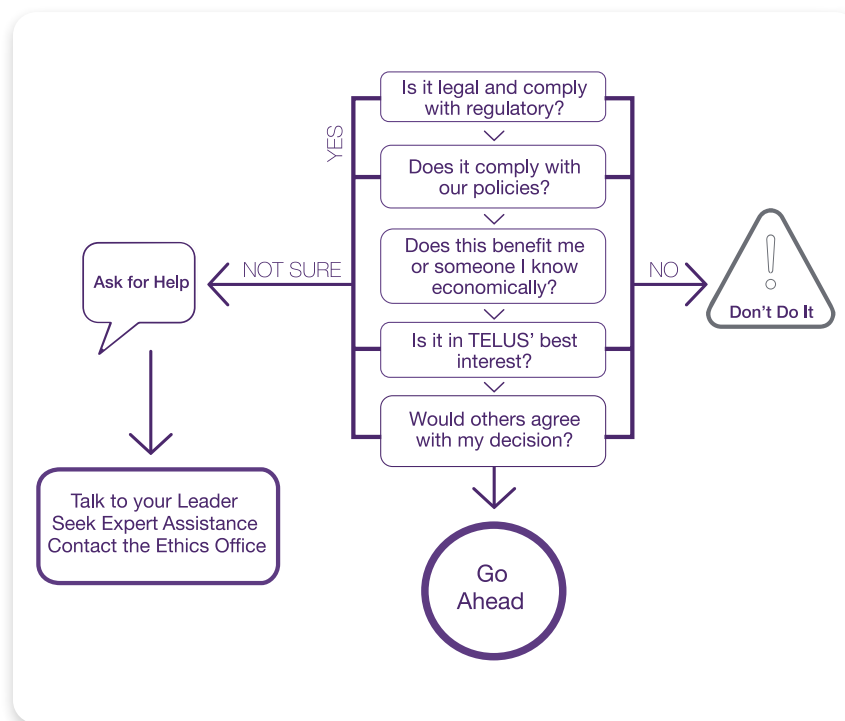
Each of us is responsible for ensuring our behaviour is ethical and for taking the proper steps to resolve ethical dilemmas. The guidelines in this Code are provided to assist with ethical decision-making. However, as business becomes

increasingly complex, the Code cannot provide guidance for every possible situation.

If you have an ethical issue with which you would like help, follow the process below, stopping at the point in which your situation has been resolved.

1. Questions to Ask Yourself

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



TIP: Use these questions to guide you to the best course of action when you are faced with a difficult decision.

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 to 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 should refer to the next level of leadership or seek expert assistance as detailed in the next section from the [Ethics Office](#).

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. Names and contact telephone numbers are listed on TELUS' internal website, under Ethics.

4. TELUS EthicsLine 1-888-265-4112

You may also 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*, concerns or complaints with respect to any *accounting*, *accounting* controls or auditing matter. **Reports may be made anonymously.**

A good-faith report alleging misconduct must be made promptly after the occurrence of a violation or perceived violation, or after a team member becomes aware of it. Failure to file a report promptly may negatively impact TELUS' ability to evaluate, investigate or resolve the alleged misconduct.

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 following each call or web contact. Where the report involves *accounting*, *accounting* controls or auditing matters, EthicsLine operators forward the report directly to the Chief Legal Officer, who will, as appropriate, review and assess the seriousness of such report with one or more of the following individuals:

- Executive Vice President and Chief Financial Officer,
- Vice President Risk Management and Chief Internal Auditor,
- Chief Data & Trust Officer
- *Audit* Committee of the TELUS Board.

The [Ethics Office](#) forwards complaints regarding potential violation of laws to Legal Services for review and handling.

- Phone toll free: **1-888-265-4112** in North America. See website for other international dialing instructions
- Web: www.telus.ethicspoint.com or TELUS' intranet

TELUS provides several confidential ways to get help with a question or concern.

How the Ethics Office handles Inquiries:

The [Ethics Office](#) will 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](#) will assess the nature of the complaint. The complaint will be reviewed under the direction of Legal Services in appropriate cases. The following matters for which other remedies exist **will not** be investigated by the Ethics Office and will be redirected as follows:

- **Labour relations issues** – Labour Relations and the immediate leader or other members of leadership
- **Employment issues** (such as promotions, remuneration, reprimands, suspensions, dismissals) – People and Culture and the immediate leader or other members of leadership
- **Respectful workplace issues** (such as harassment and discrimination) – Respectful Workplace Office
- **Customer service complaints** – *Customer Care* or Client Care
- **Privacy-related issues** – the Data and Trust Office is engaged where a matter involves *customer* or team member privacy
- **Health and Safety issues** – the Safety and Environment Team
- Others may be redirected on a one off basis as determined by the Ethics Office.

Investigation

All complaints to the [Ethics Office](#) are taken seriously and investigated, in partnership with TELUS Security 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). It is expected that all reports to the Ethics Office will be made in good faith. Deliberately or recklessly making false complaints will result in disciplinary action up to and including dismissal for just cause.

TELUS will not tolerate *retaliation* against team members who report suspected misconduct or provide information as part of an investigation.

Non-retaliation/whistleblower protection

We support and encourage our team members to come forward in order for the Ethics Office and other subject matter experts to investigate and allow for a proactive response to potential areas of concern. *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, you should contact People & Culture or the Ethics Office immediately.

Opportunity to Respond

If it has been found that a team member has breached or has likely breached this Code, the team member will be informed of the complaint in due course. He or she will be provided the opportunity to respond and, where appropriate, to contribute to the correction of the breach.

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 Human Resources and Compensation Committee as well as the *Audit* Committee of the Board, together with the results of investigations, recommendations and action. The Chief Legal Officer will report significant complaints regarding *accounting*, internal *accounting* controls or auditing matters directly to the Chair of the *Audit* Committee of the Board.

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](#) Ethics Office in a separate file, and managed in accordance with the [TELUS Privacy Policies and commitments](#) set out at telus.com/privacy and [Record Retention 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 as the body of last resort to discuss the issue and guide the resolution of any ethical issue brought forward. Every ethical issue referred to the Integrity Work Group will first be reviewed by a sub-committee of the Integrity Work Group to assess its merits and relevance. If the sub-committee determines, based upon a review of the evidence submitted, that the issue has not been reported in good faith but is frivolous and/or vexatious, or that it is made in bad faith, it may recommend to the Integrity Work Group that no further action be taken. The Integrity Work Group will review the recommendation from the sub-committee and make a

decision whether to assess the merits of the issue or determine that no further action be taken.



Guidelines

Privacy and Confidentiality of Information

TELUS has a long-standing dedication to protecting the privacy of *customers* and team members in all of our business operations. Every team member at TELUS has an obligation to put privacy first when handling personal information, and to comply with the privacy commitments we make to both our *customers* and team members. We're proud of the reputation we've built and the work we do at TELUS to protect the privacy of our *customers* and team members. For more information about how we meet and exceed our privacy obligations, see the [TELUS Privacy Code](#) and [TELUS Privacy Commitment](#).

TELUS also 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.

For example, team members are permitted to access supplier, partner, customer or team member personal information only when they have a legitimate business need to do so and may only use that personal information for that specific business purpose. Another example is that team members are not permitted to record workplace conversations or take photographs or videos in the workplace with a recording device or camera (including, but not limited to, a smartphone) without either obtaining prior consent from all parties included in the recording, photograph or video, or without prior authorization from their leader and/or other TELUS management. Team members should contact their leader or the Ethics Office for further information about recording workplace conversations.

In addition to the [TELUS Privacy Code](#) and [TELUS Privacy Commitment](#), various business areas of the Company may have additional supporting management practices in place. Refer to your leader for more information.



Case Study

PROBLEM

My friend calls me at work in the Call Centre and asks me to look up the address and phone number of a TV personality since this information is not listed in the public directory. Should I look this up and provide the information?

ACTION

No. Unless you have a legitimate business reason to look up the information, you must not even access this customer's account and should certainly not provide the requested information to your friend.

PROBLEM

My next-door neighbour is a good friend of the family of one of my former team members who now works for a different leader. My neighbour asks me how this team member is doing. I explain that he no longer works on my team and is away from the office on stress leave. Should I have discussed my former team member's status with a close family friend?

ACTION

No. It is not appropriate for you to discuss the status of your former team member even though you know your neighbour is a close family friend. Team members are reminded that it is inappropriate to disclose personal information of our team members for non-work related purposes. Of particular concern is sensitive personal information such as health or financial information and information about disciplinary action. This is contrary to our [TELUS Privacy Policies and commitments](#) set out at telus.com/privacy.

PROBLEM

Today I had a challenging experience with a customer and I could not make them happy. I have my own blog on our intranet and would like to post my experience so that I can get suggestions from my team members on how to handle similar situations. Should I post this?

ACTION

Soliciting feedback from your team members is an excellent idea; however, you should act cautiously. Even though you are posting this internally, you must protect the privacy of your customer. Review what you intend to post to ensure you are not inappropriately identifying your customer and, discuss with your leader before posting.

PROBLEM

My sister is in a marital dispute with her spouse. Is it acceptable to help her by looking up the calling and account details of her spouse?

ACTION

No. Unless you have a business reason to look up the information, you must not access this customer's account and should certainly not provide the requested information to your sister. Doing so would constitute a breach of privacy and would be considered a conflict of interest

PROBLEM

I have a friend who is starting a new business and has asked me for a list of TELUS customers who might be interested in her services. Is it ok to provide a list of potential customers?

ACTION

No. Customer information is private and should never be shared with anyone outside TELUS (or with anyone inside TELUS who does not need the information to do their job).

Personal Integrity

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 Customer 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. 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.

We are committed to using our resources
appropriately and wisely.

Fraud

We have a zero tolerance stance with regards to instances of confirmed *fraud*.

As team members, we will not engage directly or indirectly in *fraud*, including account falsification, abusive sales practices, expense *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 otherwise improper activity include:

- Altering sales agreements or creating fictitious accounts to meet objectives/earn sales incentive payments

- Adding or modifying products or services on a customer’s account without their knowledge understanding or authorization
- Presenting false medical information for sick leave or disability *benefits* or participating in any activities, including travel, 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
- Working a second job while on sick leave without authorization from your leader.

Travel and Expenses

TELUS funds may only be used for legitimate business purposes. We must follow TELUS policies regarding allowable expenses, expense limits, the use of corporate credit cards, preferred travel vendors, management approvals, receipts, expense reports and other travel-related matters and we are expected to truthfully, accurately and completely record our travel expenses. See [Employee Expense Policy](#) and the [TELUS Business Travel Policy](#) for more information about the rules and guidelines regarding reimbursable expenses.

Compliance with Domestic and Foreign Laws

We comply with all applicable laws of the countries where we conduct business. Team members should understand and comply with the laws that relate to their work. It is the responsibility of leaders to ensure that the members of their team are aware of their responsibilities in this regard 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.

Team members should be aware that many countries have laws that regulate the import and export of goods, services, software and technology for a variety of reasons, including national security and foreign policy.

Contributing to our Communities

We are committed to supporting the communities where our team members live and work. We encourage team members to support our communities by volunteering and participating in charitable activities, such as the TELUS Days of Giving.

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

- Adhere to the TELUS values and uphold the standards in this Code to ensure we always represent TELUS in an ethical manner
- Ensure that these outside activities do not interfere with our job performance or create a conflict of interest
- Obtain proper approval through the Community Investment team 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.

Competing Ethically/Lawfully/Fairly

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

Bribes and Facilitation Payments

We strictly prohibit any form of facilitation payments or other types of bribery, *gifts* and *benefits* that are illegal, improper or otherwise outside TELUS' acceptable guidelines, including *kickbacks* and extortion. Team members are prohibited from engaging, as well as offering or promising to engage, in these types of activities either directly or indirectly through an *agent* or third party. Local customs do not provide an exception to this requirement. Team members should be aware there

are national and international laws regarding bribery and corruption that apply to TELUS and have significant potential civil and criminal penalties for violations.

It is never appropriate to offer, pay, or receive *bribes* or *kickbacks*.

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](#).

Money Laundering And Terrorist Financing

TELUS does not engage in *money laundering* or terrorist financing. TELUS does not permit *money laundering*, the *funding* of terrorism and/or other criminal activities. *Money laundering* is attempting to conceal the true origins of funds originating from criminal activity. Everyone at TELUS must obey laws prohibiting *money laundering* and report any suspicious activity or behaviour to the Ethics Office.

Other Parties' Confidential Information

We do not improperly seek corporate trade secrets or confidential information belonging to others. If we receive unsolicited information that appears to be another party's corporate trade secrets or confidential information without the owner's consent, we will immediately inform our leader and will 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 should refer to the [TELUS Code of Conduct for Business Sales Activities](#) for further details.

Lawful Competition

We are fair in what we say about others' products and services and we are committed to lawful competition based upon the merits of our products and services and do not support any agreements or actions that restrict or impede fair competition in contravention of applicable law. Competition (anti-trust) law is complex, and global in reach, and its application depends on the facts of a particular case. Team members with sales, marketing and pricing responsibilities, as well as senior leadership, function in areas that tend to involve risks for violating competition laws, particularly matters that include:

- 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
- Selecting or negotiating with vendors

Team members performing these functions should consult with Legal Services to ensure they are appropriately educated and trained with respect to competition law, and that they receive appropriate advice and specific guidelines to address relevant competition law issues that are applicable to their situation. Team members are also required to report to Legal Services any contravention or suspected breach of competition law requirements. In addition, it is often essential to involve legal counsel early in the process of developing new commercial initiatives given the many uncertainties that can arise in the application of this area of law.

Dealing with Governments

TELUS values its relationships with governments at all levels. Team members dealing with governments and *government officials* must be aware of legal, regulatory and policy requirements in such areas as lobbying, *gifts* and *benefits*, conflict of interest, bribery and corruption, hiring ex-government employees and procurement processes. Team members should refer to the [TELUS Code of Conduct for Business Sales Activities](#) and the [Anti-Bribery and Corruption Policy](#) for further details.



Case Study

PROBLEM

We recently hired someone who held an executive position with one of our competitors. This person was deeply involved in planning the competitor's expansion strategy and has information that would be very valuable to us. Can we ask her to disclose confidential aspects of this information?

ACTION

No. The new team member has an obligation to protect her former company's confidential or *proprietary* information, just as you would be obliged to protect the confidential or *proprietary* information of TELUS if you were to leave the Company. You must respect the team member's personal integrity as well as her obligation to her former employer.

PROBLEM

I have become aware that a team member is disclosing third party (competitors, suppliers, *customers*, etc.) confidential information to other TELUS team members. What should I do?

ACTION

Report this to your leader and the [Ethics Line](#) immediately. TELUS' reputation could be significantly harmed by such disclosure, and this could also expose TELUS to potential legal action. Taking immediate steps to contain the confidential information is critical.

PROBLEM

I am travelling abroad later this month and need to get a work visa quickly. The person processing my request at the embassy has said that they can speed up the process if I pay a small fee in cash. Is this okay?

ACTION

It depends. If it is an official fee that the embassy charges for published "fast-track" services, payment of this fee would be O.K. However, if it is a payment to the person processing the request, then it is a bribe and prohibited. You must ask for a receipt or other official documentation as proof that the fee is legitimate. If the person will not 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 and Trust Office](#).

Political Activities

candidates or political parties of our choice. However, without the necessary prior and express TELUS approvals, TELUS cannot be associated with personal political activities, including political contributions. For more information, please see the [Anti-Bribery and Corruption Policy](#) and the additional information on political contributions therein.

Your personal political contributions and activities must be kept separate from TELUS.

Charitable Donations

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 [Anti-Bribery and Corruption Policy](#), TELUS Corporate Donation Policy and the TELUS Corporate Sponsorship Policy.

Proprietary Rights and Assets of Others

We respect the *proprietary* rights and *assets* of others. These include both tangible properties and intangible *assets* such as those protected by *intellectual property* rights. We respect licenses 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.

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 harm the reputation or interests of TELUS, you must immediately inform your leader.

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 it to the appropriate authorities.

Improper Influence on the Conduct of *Audits*

Team members, or any person acting under the direction of a team member, are prohibited from directly or indirectly taking any action to improperly influence, coerce, manipulate or mislead the Company's external or internal auditors or their representatives.

Respectful Workplace/ Human Rights

We are committed to treating all current, potential and past team members, as well as all partners, suppliers, shareholders, and *customers* with dignity, respect and fairness in a non-discriminatory and harassment-free manner.

Discrimination

TELUS is committed to a workplace that is positive, professional and inclusive. Every team member has the right to a workplace that is free of unacceptable behaviours and has the obligation to treat others in the same manner. Unacceptable behaviours include discrimination based on a prohibited

ground (race, national or ethnic origin, colour, religion, age, sex, gender identity or expression, sexual orientation, marital status, family status, genetic characteristics, disability or conviction for an offence in which a pardon has been granted or in respect of which a record suspension has been ordered) bullying, harassment and violence.

Each of us is a valued member of the team. Harassment or discrimination of any kind is not tolerated.

For the purpose of this section, TELUS' "workplace" is not limited to TELUS' business premises and is not limited to normal business hours. These terms also encompass any activities or events that happen outside of normal business hours or outside of TELUS business premises, but are linked to the TELUS workplace and the team member's involvement with TELUS.

Though the spirit of the law is the same, the human rights legislation that TELUS companies are subject to may differ slightly, depending on which TELUS company is involved and which jurisdiction it is operating in. For example, some of the grounds for discrimination and harassment may differ slightly. Details are provided in the [Respectful Workplace Policy](#) to which team members are referred for more information.

Sexual Harassment

Workplace sexual harassment is a form of discrimination and a violation of the Respectful Workplace policy. Sexual harassment includes any conduct, comment, gesture, or contact of a sexual nature that is likely to cause offence or humiliation

or that might reasonably be perceived as placing a condition of a sexual nature on any employment opportunity.

Valuing Diversity and Inclusion

We believe the diversity of our team is a significant competitive advantage and we believe diversity thrives when we respect the traditions, beliefs, lifestyles, abilities and perspectives of all members of our team. Team members are referred to the [Go/Diversity](#) site for further details.

Our commitment to inclusiveness includes the provision of workplace accommodation related to protected human rights grounds in accordance with the law to permit qualified persons to do their jobs. Examples of accommodation may include physical or technical changes to work stations and changes to work duties. Details are provided in the [Workplace Accommodation Policy](#) to which Canadian team members are referred for more information. Team members are also referred to the [Accessibility Policy](#) for more information.

Health and Safety

We are committed to having healthy and safe operations in all of our locations to protect the lives and health of our team members, to protect our **assets**, to ensure business continuity and to engender public trust. When working on *customer* premises and public thoroughfares, we safeguard the rights and safety of the *customer*, the public and ourselves.

We monitor progress towards our objective of preventing injuries, illnesses and incidents and continually assess and improve, where appropriate, our health and safety programs. We provide training to team members to help them understand and incorporate safe behaviour in their daily business activities. We have operating standards, practices, systems and resources to implement the [Health and Safety Policy](#).

We are expected to report to, and to remain fit for work, without any limitation due to the effects of alcohol, cannabis or other drugs, including prescription or over-the-counter medication, or any other mood altering substance, so that our ability to perform our job is not weakened, diminished, or adversely affected in any way. Our actions with respect to the use of drugs, alcohol, and other mood altering substances not only reflect on us as individuals, but on TELUS as a whole. Team members are referred to the [TELUS Alcohol and Drug Corporate Policy](#) for further details.

TELUS is committed to providing a safe and violence-free workplace for all team members. Workplace violence may include conduct such as bullying, cyber-bullying, teasing, abuse and other aggressive behaviours. Workplace violence is not only an employee health and safety issue, but also may be considered a criminal law issue. Consequently, workplace violence will not be tolerated and every incident will be investigated. Team members are referred to the [Violence Prevention in the Workplace: Investigation and Reporting Policy](#) for further details.

Voluntary Employment

All employees' work is voluntary, and employees may choose to terminate their employment at any time, subject to any 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.

Employment Standards

Compensation paid to employees complies with all applicable employment standards, including those relating to minimum wages. Where no statutory employment standards exist, employees are paid at least the minimum local industry standard. Deductions from wages as a disciplinary measure are not permitted.

Environment and Sustainability

TELUS' values are demonstrated by our compliance with applicable environmental legal requirements, our actions to continually improve our environmental performance and build a sustainability culture. Team members are encouraged to consider economic, social and environmental factors in their day-to-day strategic planning, decision-making and operations.

TELUS is committed to the protection of the environment and the conservation of natural resources.

Detailed information on our commitment to the environment can be found in our [Environmental Policy](#) and TELUS' intranet at go/green, where team members will find guidance on our ISO 14001:2015 certified environmental management system and other important resources. Detailed information on our sustainability strategy and progress can be found in our [Sustainability Report](#).



Case Study

PROBLEM

A co-worker and I had a disagreement in the workplace. We are Facebook friends, as are several of our peers, and I began seeing posts where they are making negative comments about me and calling me a loser. Could this be seen as cyber-bullying?

ACTION

Yes. Comments such as these are considered cyber-bullying, and are unacceptable. Cyber-bullying can be in the form of, but not limited to, offensive email, email threats, posts, comments or spreading gossip on Social Media or work chat platforms. If you are experiencing or witnessing such behavior, you should speak to the [Respectful Workplace Office](#) in People and Culture or your leader.

PROBLEM

You receive a text from your leader after working hours complimenting you on how attractive you are and asking about the qualities you look for in a companion. You are very uncomfortable with the content of the text but you worry there may be *retaliation* or a negative impact on your career if you tell your leader the text is inappropriate and unwanted. What should you do?

ACTION

The leader's actions are unacceptable and fall within the definition of workplace sexual harassment. The Respectful Workplace Policy applies to all activities both during and outside business hours that could have an adverse impact on the TELUS work environment. All team members have the right to a safe and harassment-free work environment. Regardless of the level or job title of the person engaging in harassment, you should contact the Respectful Workplace Office or the Ethics Office for guidance. *Retaliation* against a team member who makes a complaint or reports an alleged policy breach in good faith is strictly prohibited.

PROBLEM

You just left a team meeting and are having an informal conversation with a co-worker about a number of action items assigned to each of you. In referring to your openly gay director, your co-worker says, "John acted like a total princess today."

ACTION

Your co-worker's comments are unacceptable and represent a form of sexual harassment. Sexual harassment is not just confined to sexual interest but it also covers more subtle behaviours based on gender, sexual orientation, gender identity or gender expression. The comments are unwelcome, serve no legitimate business purpose and could cause harm. Although you were not the subject of the comment, all team members have an obligation to report unacceptable behaviours. You should contact the Respectful Workplace Office or the Ethics Office for guidance.

PROBLEM

We use a *contractor* to dispose of hazardous materials such as lead. I know the *contractor's* crew chief and I get the feeling that they may not be disposing of the materials correctly, at least not according to the law. Should I care about this? After all, it is not my company and they are probably saving us money.

ACTION

Yes, you should care because what the *contractor* is doing may expose TELUS to liability. In addition, improper waste disposal is inconsistent with our commitment to sustainable practices and reducing the environmental impact of our activities. If team members believe someone we work with is doing something wrong they should talk with their leader, the TELUS Environment department or call the [Ethics Line](#).

Company Assets and Information

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

Company Information

As team members of TELUS, we have access to information about TELUS that belongs to TELUS and is used by TELUS for its business. Unless specifically published for external use and public dissemination has occurred, all Company records, information, *intellectual property*, reports, data, plans, processes and methods, including information posted on internal websites, are considered TELUS information and should not be disclosed without proper authorization. Access should be limited to those team members with a legitimate business reason to know the information. Team members are referred to the [Security Policies](#) for further details on the classification and safeguarding of TELUS' information assets.

Corporate assets and information are to be used for approved business purposes.

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. In situations where we would be willing to share confidential information, Legal Services can assist in preparing a confidentiality agreement or license agreement to protect TELUS.

To protect the safety and integrity of our networks, only approved software is to be used on TELUS equipment. No team member should knowingly install or use a software program 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.

Public Disclosure

TELUS is subject to strict securities rules regarding disclosure of financial and other material information to the public. Selective disclosure of confidential information by any team member can create liabilities for TELUS and for that team member. All discussions about TELUS in a public environment should comply with the [Policy on Corporate Disclosure and Confidentiality of Information](#), to which team members should refer to for further details.

Examples of situations that may lead to inappropriate public disclosure include:

- Participating in an investment-related discussion forum, social networking site, chat room, blog or bulletin Board on the Internet. The team member must not discuss any confidential information about TELUS when participating in these activities. Refer to our [Social Media Guidelines](#).
- Discussions regarding TELUS with a member of the investment community or the media. All inquiries from these groups must be referred to those team members specifically trained and authorized to communicate on behalf of TELUS. For further information, contact Investor Relations or Corporate Communications.
- Presentations to business, educational or community groups. Team members invited to make such presentations should receive approval from Corporate Communication and Investor Relations prior to accepting the invitation. In addition, all such public speeches and presentations must be provided in advance to Investor Relations and Corporate Communications for review where requested by them.

- For presentations to internal TELUS audiences, team members should confirm with their leader if such presentations include confidential or sensitive information.

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. Restricted and confidential information should be properly identified and respected as outlined in our [Security Policies](#).

TELUS has defined processes for retaining and disposing of *records* and documents in order to comply with business needs, as well as legal and regulatory requirements. Team members are referred to the [Records Retention Policy](#) for guidance on minimum and maximum retention periods, storage of *records*, and suspension of *records* destruction due to a potential or on-going litigation matter or investigation and where to obtain further information.

It is a violation of this Code as well as other TELUS policies to create false or misleading Company *records* or documents (including, for example, contracts, orders, time sheets, benefit claims, adjustments and expense statements).

Financial Transactions

All team members are expected to understand their role and responsibility for the Company's financial transactions and *records* and follow approved procedures to protect, report, control and accurately reflect these transactions. Team members are referred to the [Signing Authority Policy](#) and other TELUS Finance policies for further details.

It is a violation of the [Employee Expense Policy](#) to misuse company-issued credit cards or make misrepresentations on expense statements.

We also do not tamper with the network or systems to bypass billing and we do not make unauthorized charges or credits to customer accounts.

Team members whose duties involve authentication and approval are responsible for the close scrutiny and timely verification of all documents upon which monies are paid or received in compliance with TELUS policies.

Safeguarding Assets

We display pride of ownership on behalf of the TELUS team as we protect TELUS facilities, information, equipment, tools, supplies, vehicles, funds, communication networks and information systems against loss, theft, damage, vandalism, neglect, unauthorized use and unauthorized disposal.

Team members are the first line of defense in protecting TELUS *assets* and information. Team members are expected to take reasonable measures to safeguard access controls such as passwords, identification cards, keys, cards and hand-held user authentication devices. It is also important that we not share our TELUS-provided computer or other communication devices or their access passwords. Team members must also ensure they do not compromise security of sites by leaving access doors open and unattended.

Intellectual Property

Our *intellectual property* is a valuable TELUS asset and we work together to protect our *intellectual property* just as we respect the *proprietary* rights of others as noted above.

Intellectual property rights enable TELUS to be known and recognized in the market place and help distinguish our products and services from those of our competitors. *Intellectual property* rights also protect the valuable intangible *assets* generated or acquired by the TELUS team.

When we create *intellectual property* individually or as part of a team – this property is owned by TELUS and we work to document the ownership of such

intellectual property. Unless specifically published for external use and public dissemination has occurred, all Company *records* are considered TELUS information and should not be disclosed without proper authorization.

Team members should 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 should contact [Legal Services](#).

Personal Use of Communication Devices

In our future friendly world, communication 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 (e.g. 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. We are responsible for all of our actions while using such devices. Team members should refer to the [Security Acceptable Use Policy](#) for further information.

TELUS uses automated tools to log team member use of its networks (e.g. voice, email, messaging, intranet and Internet) and related equipment and devices and to monitor traffic (including content) on its networks in order to detect security threats and other problems. While TELUS does not actively monitor employee email, messaging, telephone and Internet access, TELUS does reserve the right to do so. Note that improper use of TELUS' networks, equipment or devices may result in disciplinary action up to and including dismissal.



Case Study

PROBLEM

I would like to search for a new car on the Internet and compare notes with friends on a social networking site. Is this allowed from my workstation?

ACTION

It depends. Reasonable personal use of your TELUS-provided communication equipment or device to access the Internet is allowed provided it complies with our policies, is carried out during personal time or permitted breaks, does not interfere with your work or negatively impact TELUS in any way. Remember that business needs must take priority in the allocation of our time at work. not been authorized to do so. For more information, see [Social Media Guidelines](#).

Use of Social Media

Social media includes any digital communication channels that allow individuals to create and share content and post comments. Team members must comply with our [Social Media Guidelines](#), use good judgment and be polite, respectful, and mindful of the content created, shared and posted, remembering that the Internet is a public place.

We encourage communication among our team members, *customers*, and partners, through social networks and forums; however, as a TELUS team member, you should adhere to the following:

- Do not review TELUS products or services on social media, whether you've identified yourself as a team member or not. This includes posting reviews in an app store, or on social networks. Doing so can result in legal ramifications for the business or appear as biased.
- Use common sense when offering personal opinions to avoid subjecting either TELUS or yourself to legal action. To help avoid confusion, and depending on the circumstances, it may be appropriate to add the following statement to your social media bio: "The views expressed are mine alone and do not necessarily reflect the views of my employer."
- 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 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 we do allow team members to share offers or promotions, we do not allow them to create social media accounts specifically for selling TELUS products and services in an effort to generate personal sales.
- Show respect towards other persons and organizations and avoid defamatory, discriminatory, harassing or sexual messages.

- Avoid offensive content of any kind, including pornography and materials promoting violence, discrimination or hatred.
- Any new social media handles that you create must be personal only and not include the TELUS name or branding in the handle, bio or content. Only the Brand Marketing and Social Media team is authorized to create new, official accounts for the business.
- Do not display the TELUS logo or brand images in personal communications or as background images on your profile without written permission from a senior leader or the Brand Office. We do, however, encourage team members to follow, retweet, and or share approved content from the official TELUS social media handles.

For additional information regarding our team member policies, you can visit the [Social Media Guidelines](#).

Be responsible in your use of social media. Use online tools in a way that is consistent with our Social Media Guidelines.

Case Study

PROBLEM

While browsing Facebook, you come across a thread where people are discussing TELUS products and services. Some comments praise the business for its service and others are criticizing it. What should you do?

ACTION

Unless you are an authorized TELUS spokesperson in this forum, you should not be discussing TELUS products and services online. You may expose yourself and TELUS to unacceptable risk since you may inadvertently disclose confidential information by defending the Company or be viewed as speaking on behalf of TELUS when you have not been authorized to do so. For more information, see [Social Media Guidelines](#).

PROBLEM

You've just learned that TELUS is going to be offering a new rate plan in the coming weeks and want to sell it to potential *customers* online. What do you do?

ACTION

Once the new plan has launched publicly, you are welcome to post about it on your social media channels. However, you must:

- ensure the information you're sharing is accurate
- disclose your relationship with TELUS in the post copy
- not claim that the offer is exclusive to you or that you can provide a better offer
- use TELUS-branded imagery and logos (approval process required by Brand Office and/or your leader).

PROBLEM

Your manager asks you to open a new TELUS Instagram account to highlight your team's products and services and team culture. What do you do?

ACTION

Any new social media accounts for TELUS must be approved by the Social and Media Relations Team prior to being activated. If your team, however, wants to create a private internal account, they can, so long as no TELUS branding is used and TELUS is

not incorporated in the account's name. In either case, the Social and Media Relations Team needs to be notified first.

PROBLEM

Today when handling a *customer* interaction at a *customer's* home, I felt like I had a connection with the *customer* and would like to contact them to see if they are interested in meeting/talking. Is it ok for me to do this?

ACTION

No, *customer* information is private and for work purposes only. It should never be used for personal, non-work related matters, including sending them social media invites (Facebook invitations).

Conflict of Interest

What it means

As team members, our first business loyalty must be to TELUS. We must avoid situations or relationships that conflict with the interests of the Company and our duties 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.

All team members must disclose any potential or actual conflict to their leader.

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 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 own. As team members, we must disclose actual or potential conflicts of interest to our leader. Each situation must be considered individually based 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 to be a conflict of interest, they should complete a "[Conflict of Interest Disclosure Form](#)" available

on the company intranet and submit it to the [Ethics Office](#). Remember, having a conflict of interest is not necessarily a Code violation, but failing to disclose it is.

The following is intended as a guide in those areas in which conflicts of interest often arise. It is not intended to be definitive or all-inclusive, as guidelines cannot cover every situation that could give rise to a conflict of interest.

Family Members and Personal Relationships

A conflict of interest may occur when a team member has the ability to enhance or promote the interests of a *family member*.

For the purposes of this part of the Code, "*Family member*" is defined as a spouse (including a common-law spouse and/or same-sex partner), child, stepchild, parent, sibling, niece, nephew, aunt, uncle, cousin, grandparent, grandchild, in-law (including mother-in-law, father-in-law, son-in-law, daughter-in-law, sister-in-law and brother-in-law). It also includes close personal friendships and any person (other than domestic employees) residing in the same household as the TELUS team member.

Situations may arise where broader familial relationships, friendships and other close personal associations (e.g. persons residing in 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 should be sensitive to these concerns and demonstrate good business judgment in the best interest of TELUS and in keeping with the spirit and intent of this Code. Any uncertainty should be discussed with the appropriate [People and Culture business partner](#) or with the [Ethics Office](#).

TTELUS 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.

It's not possible to list every potential conflict of interest situation. If you are not sure, contact the Ethics Office.

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, supplier, customer, competitor, *contractor*, *consultant*, **agent**, or *dealer*. This personal benefit may arise from 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. This is provided that the team member does not have a significant investment in the entity and does not acquire the shares based on material undisclosed 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:

- Be involved in any negotiations or transactions on behalf of TELUS with partners, suppliers, *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*, or someone with whom they have a romantic or sexual relationship, or be in a position of direct or indirect influence over a *family member* who is an employee or *contractor* of TELUS. Team members recommending the hire of an employee or retainer of a *contractor* must disclose any current or past relationships, both professional and personal.
- Supervise a *family member* nor have direct or indirect authority over employment or contract-related decisions that impact a *family member* or someone with whom they have a romantic or sexual relationship, 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. Team members may only do so if specifically authorized by trouble ticket or customer order and authorization is gained from their leader.
- Work for, or be contracted to, an independent TELUS *dealer* or a provincially regulated TELUS entity, such as TELUS Retail Limited and TELUS at the same time.

Our commitment is to putting
our customers first.

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, including our obligations under our [Code of Conduct for Business Sales Activities](#). We need to ensure when selling to a customer, that we provide the customer options that will allow them to make informed choices on the products and services that best meet their needs. We do not direct *customers*

to sales that are not aligned with their requirements and we do not make any changes or modifications to their account without their 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.

Outside Employment and other Non-TELUS Activities

As team members, we are free to engage in outside activities, including business activities, on our 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 for TELUS. 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 to ensure there is no conflict of interest.

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.

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 has previously approved a relationship with an outside party. It is your responsibility to be attentive to these potential conflicts and to report them to your leader 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.

Information

Team members may not disclose or use for any personal reason, including personal gain, any confidential information (including competitive intelligence) obtained through employment with TELUS or by being a member of the Board of Directors of a TELUS company.

Insider Trading

As detailed in the [TELUS Insider Trading Policy](#) and summarized here, team members may not trade in shares or other securities of TELUS or any other company while in possession of undisclosed material information relative to the company whose securities are being traded. Nor may team members inform any other person, including their family, of any undisclosed material information except in very limited circumstances. Material information in respect of a company is information that could reasonably be expected to have a significant effect on the market price or value of any securities of that company. Please see the [TELUS Insider Trading Policy](#) and the [Policy on Disclosure and Confidentiality of Information](#) for more information. Failure to comply with these policies and with securities laws in this area will expose you personally, as well as TELUS, to liability.

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.



Case Study

PROBLEM

I work in a senior marketing position at TELUS and operate my own business after hours. Though I use my marketing skills, the business in no way competes with TELUS business and does not affect my ability to perform my duties at TELUS. I started small, working out of my basement, but my business is gradually generating more and more revenue. I am considering hiring a part-time manager, as I am not ready to leave my full-time employment. Once my own business can pay me as much as TELUS does, I will devote my full attention to it. I have the best of both worlds — a salary from TELUS and a blossoming business for future security. Is this a conflict of interest?

ACTION

Unless you are an authorized TELUS spokesperson in this forum, you should not be discussing TELUS products

and services online. You may expose yourself and TELUS to unacceptable risk since you may inadvertently disclose confidential information by defending the Company or be viewed as speaking on behalf of TELUS when you have not been authorized to do so. For more information, see [Social Media Guidelines](#).

PROBLEM

I recently married the owner of a local franchise selling a competitor's cellular phone service. We have agreed not to talk about our days at work. Recently, my leader advised me that I could be in a conflict of interest position. What should I do?

ACTION

You are in a situation that may leave the impression of a conflict of interest. Even though you and your new spouse have decided not to talk about your

business lives, people outside the marriage—including your employer—may perceive you to be in a conflict of interest position. You should discuss your situation further with your leader and the Ethics Office as necessary and identify the extent to which your access to TELUS' information could benefit your spouse's company and develop alternatives to avoid any appearance of a conflict of interest.

PROBLEM

I install telecommunications inside wiring for TELUS small and medium-sized business customers. With the growth of communications services, demand for my expertise is booming. Can I take advantage of this opportunity and start up an installation business on my own time?

ACTION

No. You cannot engage in any

outside activity that might take business away from TELUS. This would be considered a conflict of interest.

PROBLEM

While at lunch, I overheard a conversation between two other TELUS team members regarding TELUS' plans to make a minority investment in a software company that develops communications software. Can I buy shares in the software company or suggest to my spouse that she do so?

ACTION

No. Although you found out about TELUS' planned investment by accident, you are prohibited from buying shares by virtue of the fact that you are a member of the TELUS team. Your spouse is also prohibited, because she would be obtaining information about the proposed investment from you, a TELUS team member. However, you and your spouse will be able to buy

shares when TELUS' investment in the software company becomes publicly disclosed.

PROBLEM

As an account manager with TELUS, I am responsible for managing several *customer* accounts. I have known the owner of one of my *customer* accounts since we were kids and have always maintained a close personal relationship. I have no personal, commercial or financial interest in my *customer's* business. Is there still an appearance of conflict?

ACTION

Yes. Although you may not have a personal, commercial or financial interest in the outcome of your *customer's* business, there may still be an appearance of bias or preferential treatment towards their company. You must eliminate the perception of conflict of interest by disclosing the relationship to your leader

and removing yourself from managing this account. In addition, this same conflict of interest exists if you are managing an account that a *family member* may own/operate.

PROBLEM

I am a *customer* service manager with TELUS and my nephew is seeking employment as an engineer with TELUS. Am I able to recommend him for employment?

ACTION

Yes. To avoid a conflict of interest, you should have no involvement in the selection decision. However, you may provide a written personal reference to the appropriate People & Culture recruiter in which you mention that you are the applicant's relative.

Gifts and Benefits

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 *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) should not be authorized, offered or accepted, regardless of the amount. If ever unsure of an offering, please contact your leader or the [Ethics Office](#).

Team members should not authorize, offer or accept *gifts* or *benefits* that are intended to influence or may appear to influence business decisions.

Gifts and *benefits* that are acceptable for TELUS team members to authorize, offer or accept in the normal course of business 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
- Small seasonal holiday *gifts* or prizes to be used in office draws and raffles

Authorizing, offering or accepting *gifts*, hospitality or entertainment is not considered a conflict of interest, as long as the offerings are reasonable, within the limits of responsible and generally accepted business practices, and are intended to engender goodwill and positive working relationships among business partners. We do not want to use improper means to obtain business or gain any special advantage in a business relationship, or put ourselves or TELUS in a situation that creates a sense of obligation created by accepting a gift. For additional guidance on *gifts* and entertainment, please see the [Anti-Bribery and Corruption Policy](#).

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 was reported in the media or to the TELUS President and CEO, would the perception be neutral or positive?
- For offers of hospitality or entertainment, is the person extending the offer attending with you?

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 should 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 should 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 amongst your peers.

Team members should never use the giving of *gifts*, benefit or entertainment to place undue influence on TELUS' business partners.

It may be appropriate to attend third-party paid seminars or conferences or vendor-hosted events on behalf of TELUS if there is a clear benefit to TELUS for attending and the attendance is approved in advance by the team member's leader. To avoid a real or perceived conflict of interest, team members should consider having TELUS fund incremental expenses (e.g. airfare and hotel) and remember that prizes given out at such events are considered *gifts* and should follow the same *gifts & benefits* guidelines as outlined 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 should therefore not accept any *gifts* or *benefits* from suppliers or potential suppliers without the explicit and written permission of their leader. 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).

Team members with supplier selection, negotiation, purchasing or contract management roles include team members within the Procurement and Supply Chain Management Team as well as team members in any area of TELUS that have the ability to either make or influence decisions around matters including:

- The selection of suppliers, including service providers such as law firms, **accounting** firms, IT professionals, *consultants*, and suppliers of any type of hardware, software, equipment or other tangible items
- The negotiation of contract terms with one or more supplier(s)
- The volume of goods or services to be purchased or acquired from one or more supplier(s)
- The ongoing management of the relationship with one or more supplier(s), including decisions whether to renew or terminate any such relationship



Case Study

PROBLEM

A vendor has offered me tickets to a local hockey game. Can I accept them?

ACTION

Possibly. If the vendor is inviting you to attend the game with a representative of the vendor, this may be acceptable business entertainment providing that it is:

- Undertaken for business reasons, including engendering goodwill
- Infrequent
- Without intent of influencing business decisions
- Consistent with our Code and values

If the vendor is not attending, then the tickets would be considered a gift and must comply with the *Gifts* and *Benefits* guidelines.

PROBLEM

Part of my job involves the selection of technology suppliers. One day, a technology supplier phoned me and offered me and my family free use of his luxury vacation condominium. He says he is not using it and it would be a shame to have it sit empty. Can I accept the offer to use the supplier's condominium?

ACTION

No. The supplier has made a very generous offer, which could appear to be offered in exchange for future special treatment from you in your position with TELUS. You should decline the offer.

PROBLEM

I would like to invite a long-time customer to go for dinner. This would give me the opportunity to stay up-to-date on his company's current needs. Is it acceptable for TELUS to pay for this?

ACTION

Possibly, provided you are doing this purely for business reasons, without intent of influencing any business decisions, and staying within our Code and Values.

Dealing with suppliers

We value our relationship with suppliers (including *contractors* and *consultants*) and those acting on behalf of TELUS because they contribute to our overall success. We strive to ensure our business dealings with them are ethical and that they understand our expectations of them as outlined in our [Supplier Code of Conduct](#).

Selection and use of third parties/procurement

We expect our suppliers to meet or exceed the requirements set forth in the [Supplier Code of Conduct](#) and to cause their affiliates, suppliers, employees and *contractors* to perform obligations for TELUS consistent with the standards set out in the Supplier Code of Conduct.

- We strive to award business to suppliers who are in compliance with applicable laws in their business operations, including in their relationships with their employees, their communities and TELUS.
- We strive to select our suppliers based upon objective and fair criteria including, but not necessarily limited to, business need, price, service, quality, reputation for ethical conduct and health, safety and environmental business considerations.

Adherence to Applicable TELUS Policies

- We expect the suppliers with whom we do business to demonstrate values and standards similar to those in the applicable TELUS policies.
- We strive to ensure that our suppliers are made aware of TELUS policies that are applicable to the work for which they are being engaged.

Supplier-Funded Incentive Programs

- Supplier-funded incentive programs, often offered to our sales team by suppliers seeking to sell their products and services, must be approved in advance by an authorized program administrator who does not work with the eligible team members.

Team members must use care and good judgment in selecting and maintaining relationships with all of TELUS' business partners.



Review Guidelines and Policies

If you need further assistance, consider the following additional policies as they may apply to your situation.

[Accessibility Policy](#)

[Acceptable Use Policy](#)

[Alcohol and Drug Corporate Policy](#)

[Anti-Bribery and Corruption Policy](#)

[Attendance Policy](#)

[Code of Conduct for Business Sales Activities](#)

[Policy on Corporate Disclosure and Confidentiality of Information](#)

[Corporate Security Policies and Corporate Security Manual](#)

[Employee Expense Policy](#)

[Environmental Policy](#)

[Hiring Processes and Guidelines](#)

[Insider Trading Policy](#)

[Policy on TELUS and the Charter of the French Language](#)

[Procurement Policies](#)

[Records Retention Policy](#)

[Respectful Workplace Policy](#)

[Signing Authority Policy](#)

[Social Media Guidelines](#)

[Supplier Code of Conduct](#)

[TELUS Health and Safety Policy](#)

[TELUS Health Privacy Policy](#)

[TELUS Health Privacy Commitment](#)

[TELUS Privacy Commitment](#)

[Team Member Privacy Commitment](#)

[TELUS Business Travel Policy](#)

[Violence Prevention in the Workplace: Investigation and Reporting Policy](#)

[Workplace Accommodation Policy](#)

Glossary

Term	Section of Code	Definition
Accounting	Internal accounting controls	The measurement, processing, and communication of financial and non-financial information about economic entities such as businesses and corporations.
Agent	Personal gain	A person authorized to act on behalf of another.
Assets	Proprietary rights and assets of others	Assets are both physical (e.g. equipment, supplies, tools, funds, communications networks, information systems, real estate, vehicles, and facilities) and non-physical (e.g. software, non-public information, electronic records, intellectual property, brand, goodwill, reputation).
Audit	Improper influence on the conduct of audits	A systematic and independent examination of books, accounts, statutory records, documents and vouchers of an organization to ascertain how far the financial statements as well as non-financial disclosures present a true and fair view of the concern. It also attempts to ensure that the books of accounts are properly maintained by the concern as required by law.

Benefits	Gifts and benefits	A benefit includes intangible items such as discounts, services, loans, favours, special privileges, preferential treatment, advantages, and rights that are not available to the general public. While their value may sometimes be difficult to quantify in dollars, they may be highly valued by the intended recipient and therefore used to take advantage or influence the recipient's behaviour.
Bribes	Bribes and facilitation payments	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 securing the improper performance or non-performance of an activity; or an improper business advantage; or 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.
Consultant	Personal gain	A professional who provides expert advice in a particular area such as security, management, education, accountancy, law, human resources, marketing (and public relations), finance, health care, engineering, science or any of many other specialized fields.
Contractor	Personal gain	A person or company that performs work on a contract basis.

Customer	Privacy and confidentiality of information	Includes our direct customers, customers who are also our competitors, a third party's customers (customers of our customers), and may include team members who are also our customers.
Dealer	Personal gain	A person who sells on behalf of TELUS.
Facilitations payments	Bribes and facilitation payments	Facilitation payments are typically small, unofficial payments demanded by lower level and lower-income government officials or individuals in exchange for providing or "expediting" routine, non-discretionary government services or actions to which one is legally entitled without such payments. For example, a team member might be asked for a facilitation payment in order to obtain routine permits to do business, to process visas and work orders, to obtain mail or telephone services, or to expedite shipments through customs. Another example could be a 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.
Family member	Family members and personal relationships	A spouse (including a common-law spouse), child, stepchild, parent, sibling, niece, nephew, aunt, uncle, cousin, grandparent, grandchild, in-law (including mother-in-law, father-in-law, son-in-law, daughter-in-law, sister-in-law and brother-in-law). This also includes close personal friendships and any person (other than domestic employees) residing in the same household as the TELUS team member.

Fiduciary	Team members and Board members who represent TELUS as directors on the boards of other organizations	A person who holds a legal or ethical relationship of trust with one or more other parties.
Fraud	Guidelines	Any intentional act, omission, deception, falsification or misrepresentation designed to deceive others, resulting in the victim suffering a loss and/or the perpetrator achieving a gain.
Funding	Money laundering and terrorist financing	The act of providing financial resources, usually in the form of money, or other values such as effort or time, to finance a need, program, and project, usually by an organization or company.
Gifts	Gifts and benefits	A gift can be anything of value. Gifts may include, but are not limited to, tangible items such as cash, art, jewelry, travel or tickets to an event.

Government Official	Gifts and benefits Dealing with government	<p>A government official includes employees or officers of, or anyone acting on behalf of:</p> <ul style="list-style-type: none"> • 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 United Nations) • Government-owned utility companies • Candidates for office
Harrasment	Harrasment	<p>Harassment is a form of discrimination and a violation of the Respectful Workplace policy. Harassment includes any conduct, comment, gesture, or contact that is likely to cause offence or humiliation.</p>

Intellectual Property	Intellectual property	<p>Intellectual property includes trademarks, copyrights, patents, industrial designs, confidential information, know-how and trade secrets. Examples of assets involving intellectual property rights that we may come across in our work include, but are not limited to, written materials, logos, creative suggestions, pictures, audio and video products and computer software.</p>
Internal controls	Team members with internal controls over financial reporting and disclosure control roles	<p>A process for assuring of an organization's objectives in operational effectiveness and efficiency, reliable financial reporting, and compliance with laws, regulations and policies.</p>
Kickbacks	Bribes and Facilitation Payments	<p>A kickback is 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.</p>
Money laundering	Money laundering and terrorist financing	<p>Money laundering is attempting to conceal the true origins of funds originating from criminal activity.</p>
Proprietary	Proprietary rights of others	<p>One that possesses, owns, or holds exclusive right to something.</p>
Publicly traded	Personal gain	<p>A corporation whose ownership is dispersed among the general public in many shares of stock, which are freely traded, on a stock exchange or in over-the-counter markets.</p>

Records	Business records	Documents including, for example, contracts, orders, time sheets, benefit claims, adjustments and expense statements. Records may be in hard copy or electronic form.
Retaliation	Bribes and Facilitation Non-retaliation/ whistleblower protection	Taking an adverse employment action against a person or group because he/she/they engaged in a protected activity, including but not limited to raising a grievance, be it real or perceived.

