

# Anti-Corruption Policy

## Policy Statement

NAV CANADA (the “Company”) operates in an open, honest, and ethical manner, free from corruption or the appearance of corruption.

## Policy Application

This Policy applies to all NAV CANADA:

Officers, directors, employees, consultants, contract workers and Agents of the Company.

- Workplaces and operations.
- Subsidiaries and affiliated companies.
- Legal and business environments.

## Company Commitments

The Company commits to:

- Comply with all applicable Canadian and international laws, rules or regulations relating to bribery or corruption and ethical business practices.
- Administer contracts and deliver its products and services in a manner that complies with applicable laws and regulations.
- Apply prior due diligence and execute appropriate and enforceable contracts when retaining Agents.
- Ensure all payments and expenses are properly recorded in its books and records.
- Maintain proper internal accounting controls including books, records and accounts that, in reasonable detail, accurately and fairly reflect any and all transactions with Public Officials and Related Parties.
- Not solicit or accept an improper advantage in its business dealings, wherever they occur in the world.
- Pay only for reasonable and bona fide travel and lodging expenses for Public Officials or Related Parties and pay such expenses

directly to, or reimburse, the Public Official's State.

- Provide training to a Public Official or a Related Party only pursuant to a written agreement between the Company and the State, and with the approval of a Designated Person.
- Provide comprehensive anti-corruption compliance training to Members whose job responsibilities involve anti-corruption compliance.
- Provide its Agents with Company policies, guidance manuals, training, and other resources required to support their ethical conduct.
- Report to the appropriate law enforcement agency any suspected illegal transaction.
- Monitor and enforce compliance by its Agents or other suppliers with this Policy.

Address employee non-compliance with this policy using a process of progressive discipline that can ultimately result in termination of employment, however NAV CANADA reserves the right to combine or omit progressive discipline steps depending on the facts of each situation and the nature of the offence.

## Requirements of Individuals

The individuals to whom this Policy applies are required to:

- Be familiar with their own and the Company's obligations under applicable domestic and international laws, rules and practices.
- Comply with this Policy and applicable anti-corruption laws.
- Conduct all interactions and communications with Public Officials in the highest ethical manner.
- Consult a Designated Person in any situation where there is any doubt regarding a course of action when making and keeping of NAV CANADA records and accounts.
- Ensure that the offer and acceptance of entertainment, gifts and favours are in

compliance with the policies of the recipient's employer, this Policy, the Code of Business Conduct and any applicable NAV CANADA business unit specific procedures.

- Seek direction from a Designated Person regarding any situation where adherence to this Policy could result in a substantial, adverse effect on operations, or any payment that might be viewed as improper.

## Prohibitions of Individuals

The individuals to whom this Policy applies are not permitted to:

- Offer or accept gifts, gratuities, hospitality, entertainment, or other benefits that might influence or appear to influence a business situation, outcome or decision.
- Compromise or attempt to compromise the integrity or reputation of any Public Official or Related Party, NAV CANADA or its Members.
- Violate the law or otherwise compromise NAV CANADA values.

## Improper Payments

The individuals to whom this Policy applies are not permitted, neither directly nor through an intermediary, to:

- Demand, solicit, seek to profit by or accept any Improper Payment.
- Make, attempt, or promise any Improper Payment or authorize any other person to do so.

## Falsifying Records

The individuals to whom this Policy applies are not permitted to:

- Falsely or misleadingly enter liabilities in the Company's books and records.
- Establish or maintain accounts (e.g. "slush accounts") that do not appear in any of the books and records required to be kept in

accordance with applicable accounting and auditing standards.

- Make transactions that are not recorded in Company books and records or that are inadequately identified in them.
- Record non-existent expenditures.
- Intentionally destroy accounting books and records except as by permitted by law and NAV CANADA policy.
- Use false documents for the purpose of hiding an Improper Payment.

## Permissions of Individuals

Subject to compliance with this Policy, the individuals to whom this Policy applies are permitted to, on behalf of the Company:

- Offer or accept a memento or token gift, as long as it is of a nominal value, infrequent, and aligns with customary business practices.

## Version Control

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