



## WHISTLEBLOWER POLICY

### Whistleblower Policy-001

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Owned by: Leigh Ann Kirby, General  
Counsel and Corporate Secretary

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Approved By: Executive  
Management Committee

### Revision History

*Revisions to Policy documents follow a whole number revision standard. Each time a document is published (signed off and approved), the whole number increments by one number.*

Rev	Date	Comment	Author	Reviewer	Approver	Approval Date
0			Name/Title			

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## 1. Purpose

This corporate Whistleblower Policy has been established to support NAV CANADA's corporate values and ethical environment. NAV CANADA requires directors, officers, employees as well as persons and organizations working at or on behalf of NAV CANADA to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of NAV CANADA, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that NAV CANADA can address and correct inappropriate conduct.

## 2. Scope

This policy applies to any suspected improprieties in matters relating to accounting or auditing matters, breach of law; including but not limited to fraud, a breach of the NAV CANADA Code of Business Conduct or other ethical concerns, involving employees, contractors, vendors, or any other parties with a business relationship with NAV CANADA ("Violations").

## 3. Policy

### **Reporting Procedure**

NAV CANADA has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with their immediate supervisor. If employees are not comfortable speaking with their supervisor or are not satisfied with the supervisor's response, they are encouraged to submit a report through NAV CANADA's Confidential system – Sentinel, which is managed by a third party and provides for anonymity if the employee requires it.

Reports can be submitted in French or English by way of the following channels:

- Online at [www.integritycounts.ca/org/navcanada](http://www.integritycounts.ca/org/navcanada);
- By phone at 1-866-921-6714
- By mail at PO Box 91880, West Vancouver, BC V7V 4S4
- Be email at [navcanada@integritycounts.ca](mailto:navcanada@integritycounts.ca)
- By fax at 1-604-926-5668

**Confidentiality**

Suspected or known Violations may be submitted on a confidential basis by the reporter. Reports of Violations or suspected Violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate follow up or investigation.

**Vendors**

NAV CANADA vendors are able to file reports through the Sentinel system and are provided with the NAV CANADA Business Code of Conduct which sets out the channels through which a report can be filed.

**No Retaliation**

It is contrary to the values of NAV CANADA for anyone to retaliate against any director, officer, employee, contractor or vendor who in good faith submits a report alleging a Violation. An employee who retaliates against someone who has reported a Violation in good faith is subject to discipline up to and including termination of employment.

**Acting in Good Faith**

Anyone reporting a complaint concerning a Violation or suspected Violation must be acting in good faith and have reasonable grounds for believing the information disclosed is accurate. Any allegations that prove not to be substantiated and prove to have been made maliciously or intentionally false will be viewed as a serious disciplinary offense.

**Investigation Procedure**

The General Counsel of NAV CANADA is responsible for ensuring that all reports of known or suspected Violations are reviewed, investigated and resolved. NAV CANADA's General Counsel will notify the person who submitted a complaint and acknowledge receipt of the report, through the third party functionality, maintaining confidentiality and anonymity as required by the reporter. All reports will be promptly followed up on and where appropriate, investigated and appropriate corrective action will be taken if warranted by the investigation.

The General Counsel will engage other senior executives, any employee or third party as required depending on the nature of the investigation and to the extent that such an executive, employee or third party is not implicated in the report. The General Counsel will liaise with the Director of Internal Audit to keep him/her advised of the ongoing investigations.

Any investigative activity required in relation to reports received will be conducted without regard to the suspected wrongdoer's position/title, length of service, or relationship to NAV CANADA.

### **Referral to Fraud Committee**

In instances, where the report specifically relates to a suspected fraud as defined in the NAV CANADA Fraud Policy, the matter will be referred to the Fraud Committee however the investigation will continue under the direction of the General Counsel. The Fraud Committee will be updated on the progress and findings of the investigation as appropriate.

### **Annual Awareness Campaign**

On a yearly basis, an employee awareness campaign of the policy, including Sentinel functionality, will be run across the enterprise, at the direction of the General Counsel.

### **Board Reporting**

At quarterly meetings, the General Counsel will provide a standing report to the Audit and Finance Committee of the Board on the number and nature of reports received, particulars of any concerns or complaints received regarding corporate accounting practices, internal controls or the audit function. Matters falling within the mandates of other Board Committees will be referred to those committees on a quarterly basis.

The General Counsel may, in his/her discretion and in collaboration with the Director, Internal Audit, choose to bring a matter to the immediate attention of a Chair of a Board Committee, including but not limited to the Audit and Finance Committee so that input can be obtained as to the nature of the investigation to be conducted.

## **4. Related Documents**

Refer to NAV CANADA's Code of Business Conduct

Fraud Policy -