



JADEPOWER

CODE OF BUSINESS CONDUCT

Dated as of November 27, 2019

JADE POWER TRUST

CODE OF BUSINESS CONDUCT

General

The term “**Trust**” as used herein shall refer to the Jade Power Trust and include all of the direct and indirect subsidiaries of the Jade Power Trust, and the Jade Power Administrator Inc. (the “**Administrator**”), as the context so requires. The Administrator is the administrator of Jade Power Trust, and as such, the board of directors of the Administrator (the “**Board**”) is responsible for the stewardship of the affairs of the Trust and the Trust’s direct and indirect subsidiary entities.

This Code of Business Conduct and Ethics (the “**Code**”) embodies the commitment of the Trust and its subsidiaries to conduct business in accordance with all applicable laws, rules and regulations and the highest ethical standards. The Code is a guide that highlights key issues and identifies policies and resources to help employees, officers and directors of the Trust (“**Representatives**”) reach appropriate decisions. The Code is neither a contract nor a comprehensive manual that covers every situation that might be encountered.

Responsibility and Accountability

All Representatives have the personal responsibility to make sure that their actions conform to the Code and the laws that apply to their work. All Representatives of the Trust are expected to adhere to those principles and procedures of this Code that apply to them. Any questions or concerns about illegal or unethical acts should be discussed with management (which for the purposes of this Code shall include, but not be limited to, any senior officer of the Trust or the immediate supervisor of an employee). Failure to abide by the Code or the law may lead to appropriate disciplinary measures, up to and including dismissal.

All Representatives are expected to read the entire Code.

Only the Corporate Governance and Nominating Committee of the Administrator may, in its sole discretion, grant waivers from the provisions of this Code for the benefit of the directors or executive officers of the Administrator. Employees seeking a waiver from a provision of the Code must request such waiver from an executive officer or member of the Board.

Failure to observe the terms of this Code may result in disciplinary action, including termination of employment or removal from the board of directors. Violations of this Code may also constitute violations of law and may result in civil or criminal penalties for employees, officers and directors and the Trust.

Additional Responsibilities of Employees in Positions of Senior Management

Employees in positions of senior management are expected to lead according to high standards of ethical conduct, in both words and actions. Managers are responsible for promoting open and honest two-way communications with Representatives. Managers

must be role models who show respect and consideration for everyone involved with the Trust. Managers must be diligent in looking for indications that unethical or illegal conduct has occurred. Anyone having a concern about unethical or illegal activities is expected to inform their manager and take appropriate and consistent action.

Responsibility to Employees

All employees, officers and directors of the Trust will treat each other with respect and fairness at all times, valuing the difference of diverse individuals with various backgrounds. Employment decisions will be based on business reasons, such as qualifications, talents and achievements, and will comply with all applicable employment laws.

Harassment

Abusive, harassing or offensive conduct is unacceptable, whether verbal, physical or visual. Examples of unacceptable conduct include, but are not limited to, derogatory comments based on racial or ethnic characteristics and unwelcome sexual advances. Representatives are encouraged to speak out when a co-worker's conduct makes them uncomfortable and to report harassment when it occurs. The Trust encourages the reporting of wrongdoing or misconduct by the Trust or within the workplace and has adopted a Whistleblowing Policy. Attempts to harass a person who has made such a report are considered to be gross misconduct.

Threats or acts of violence or physical intimidation are prohibited.

Equal Employment Opportunity

Employment decisions shall be made on the basis of merit and contribution to the Trust's success. The Trust affords equal employment opportunity to all qualified persons without regard to any impermissible criterion or circumstance. This means equal opportunity in regard to each individual's terms and conditions of employment and in regard to any other matter that affects in any way the working environment of the employee. The Trust does not tolerate or condone any type of discrimination prohibited by law. Employees who experience or observe work-related discrimination, harassment or similar problems are urged to report them to any manager or officer of the Trust or any member of the Board.

Safety and Health

All Representatives are responsible for maintaining a safe workplace by following safety and health rules and practices and are further responsible for immediately reporting accidents, injuries, and unsafe equipment, practices or conditions to a supervisor or other designated person. The Trust strives to keep its workplaces free from hazards.

In order to protect the safety of all employees, all Representatives must report to work free from the influence of any substance that could prevent them from conducting work activities safely and effectively.

Responsibility to Business Partners

Neither the Trust nor the Representatives will do business with others who are likely to harm the Trust's reputation, including, for example, those who intentionally and continually violate laws including, but not limited to, environmental, employment, safety and anti-corruption statutes. All arrangements with third parties must comply with the policies of the Trust as outlined in the Code and applicable laws. Neither the Trust nor the Representatives will use a third party to perform any act prohibited by law or by this Code.

Agents and Consultants

Commission rates or fees paid to agents, consultants or other similar parties must be reasonable in relation to the value of the product or work that is actually being done.

Consultants/Subcontractors

Consultants and subcontractors play a vital role in the fulfillment of many of the Trust's activities. In some cases, subcontractors are highly visible to customers. It is therefore very important to ensure that consultants and subcontractors of the Trust preserve and strengthen the Trust's reputation by acting consistently with the Code.

Joint Ventures and Alliances

All Representatives will strive to ally with businesses that share the commitment of Representatives to ethics and also work to make the standards of any joint ventures compatible with those of the Trust.

Responsibility to Securityholders

All Representatives must be committed to managing business operations of the Trust in the best interests of all securityholders and to act in what they perceive to be the best interests of securityholders.

Corporate opportunities should not be used by a Representative for personal gain and should only be considered with a view to the best interests of the Trust and its securitiesholders.

Related Party Transactions

Related party transactions are a subset of conflicts of interest. A related party transaction is a transaction between the Trust and a person that is a related party of the Trust at the time the transaction is agreed to. A related party transaction includes transactions between an entity over which an individual or a family member (which includes (i) spouse, children and/or other family members living in the same household as the individual; (ii) a parent, step-parent, sibling, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law or sister-in-law; or (iii) any other extended relative, if, in the individual's judgment, any of those individuals are in a position to have control or influence on such person, or to be controlled or influenced by such individual) exerts control (the possession, direct or

indirect, of the power to direct or cause the direction of the management and policies of an entity through ownership, by contract or otherwise) or significant influence (the ability to prevent an entity from fully pursuing its own separate interests).

All Representatives are required to disclose in writing to the Board or request to have entered in the minutes of a meeting of the Board the nature and extent of their interest in material contracts or transactions or proposed material contracts or transactions, where such interests would be a related party transaction as such term is defined in applicable securities legislation (“**Related Party Transactions**”). Any Representative who is aware of any situation that is or could reasonably be expected to give rise to a conflict of interest or who is aware of a related party transaction must report such situation promptly to the Executive Chairman and/or the Chair of the Audit and Risk Committee, or, if it would be inappropriate to contact such individuals in light of the situation, any appropriate officer of the Trust or member of the Board.

The disinterested members of the Board shall evaluate Related Party Transactions based on whether such transactions are fair and reasonable to the Trust and whether such transactions are made on terms that are equivalent to those that prevail in arm’s length transactions.

Proprietary Information

All Representatives will safeguard all proprietary information. Proprietary information includes any information that is not generally known to the public and is of value to the Trust, or would be of value to competitors of the Trust. It also includes information that suppliers and customers have entrusted to us. The obligation to preserve proprietary information continues even after employment ends.

Inside Information and Securities Trading

No one is permitted to trade in securities of the Trust or any other kind of property based on knowledge stemming from their position or employment with the Trust where that information hasn’t been reported publicly. Trading or “tipping” others who might make an investment decision based on inside job information violates several laws including provincial securities legislation. For example, using non-public information to buy or sell securities of the Trust or the stock of a supplier or customer of the Trust is prohibited both by law and this Code. Reference should be made to the Trust’s Insider Trading Policy for complete details regarding trading in the Trust’s securities.

Financial Controls and Accuracy of Records

Honest and accurate recording and reporting of information is essential in order to make responsible business decisions. All financial books, records and accounts of the Trust must accurately, completely and in a timely manner reflect transactions and events affecting the Trust in order to meet statutory requirements and to ensure proper preparation of the Trust’s financial statements in accordance with the applicable accounting principles. Transactions

must be properly authorized and approved and recorded in accordance with both the applicable generally accepted accounting principles and the highest standards of integrity.

Management and employees of the Trust are responsible for the design, implementation and maintenance of effective systems of internal accounting and administrative controls in their area of responsibility. The objective of these controls is to provide assurance that all assets are adequately protected, properly used, and the financial records accurately reflect the assets and liabilities of the Trust.

No person may conceal information from management, the Board of Directors, the Trust's internal or external auditors or internal or external legal counsel.

Internal control provides the Trust with a system of "checks and balances" to assist in ensuring that accounting and administrative policies are complied with throughout the Trust. This is not only a good business practice, but also ensures compliance with the various securities and tax laws to which the Trust is subject.

Business Communications

All business records and communications should be clear, truthful and accurate. Business records and communications may become public through litigation, government investigations or the media. Representatives should avoid exaggeration, colorful language, guesswork, legal conclusions, and derogatory remarks or characterizations of people and businesses. This applies to communications of all kinds, including e-mail and "informal" notes or memos.

Retention of Documents and Records

Records should always be retained and destroyed according to record retention policies of the Trust and applicable laws, rules and legislation.

It is the Trust's policy to cooperate with all governmental investigative authorities. Representatives shall retain any record, document or property of the Trust that is known to be the subject of an investigation or litigation.

It is a violation of this Code for a Representative to knowingly alter, destroy, conceal, cover up, falsify or make a false entry in any record, document or tangible object with the intent to impede, obstruct or improperly influence the investigation or proper administration of any matter within the jurisdiction of any federal, provincial, state or municipal department or agency, or any bankruptcy, or in relation to or contemplation of any such matter or case.

Responsibility to Competitors

Representatives must never use any illegal or unethical methods to gather competitive information. Stealing proprietary information, possessing trade secret information that was obtained without the owner's consent, or inducing such disclosures from past or present employees of other businesses, is prohibited.

If information is obtained by mistake that may constitute a trade secret or confidential information of another business, or if there are questions about the legality of information gathering, either management or, where appropriate, the Trust's legal counsel should be consulted immediately.

Personal Community Activities

Representatives are free to support community, charity and political organizations and causes of their choice, as long as it is made clear that their views and actions are not those of the Trust. Outside activities must not interfere with job performance. No Representative may pressure another employee to express a view that is contrary to a personal belief, or to contribute to or support political, religious or charitable causes.

Environment

All Representatives will respect the environment by complying with all applicable environmental laws. The Trust is committed to the protection of the environment by minimizing the environmental impact of the Trust's operations and operating its business in ways that will foster a sustainable use of the world's natural resources. Representatives must notify management if hazardous materials come into contact with the environment or are improperly handled or discarded.

Responsibility to Governments

Compliance With the Law

All Representatives are required to comply with all applicable laws, rules and regulations where and when doing business on behalf of the Trust. Representatives are also responsible for checking with management or, where appropriate, the Trust's legal counsel, if there are any questions or concerns about the legality of an action. Representatives shall comply with all applicable antitrust and competition laws. Representatives shall never commit or condone an illegal act or authorize others, such as contractors or agents, to act illegally and shall always avoid acting in a manner that could lead others to question the Trust's commitment to complying with all applicable laws. For greater certainty, fraud, bribery (either providing a bribe or receiving a bribe) and sexual misconduct or harassment is against the law and is strictly prohibited.

Political Activities

No one may, except with approval of the Board, make any political contribution on behalf of the Trust or use the Trust's name, funds, property, equipment or services for the support of political parties, initiatives, committees or candidates. This includes any contribution of value. The Trust shall not reimburse any individual for such contributions without the explicit approval from management. Additionally, engaging in lobbying activities or pursuing government contracts on behalf of the Trust, must be approved by the Board.

Conflicts of Interest

General Guidance

Business decisions and actions must be based on the best interests of the Trust, and must not be motivated by personal considerations or relationships. Relationships with prospective or existing suppliers, contractors, customers, competitors or regulators must not affect the independent and sound judgment made on behalf of the Trust.

A “conflict of interest” arises when an individual’s personal, social, financial or political activities have the potential of interfering with the interests of the Trust and/or its unitholders. A perceived conflict of interest occurs where an individual's private interests appear to be in conflict in the material way with the interests of the Trust and/or its unitholders. Representatives must not participate in any activity or situation that results in a conflict or perceived conflict between personal interests and the interests of the Trust and/or its unitholders. Representatives should also avoid situations or activities that could compromise, or appear to compromise, their judgment, objectivity or ability to act in the best interest of the Trust and/or its unitholders.

Activities that could give rise to potential conflicts of interest are strictly prohibited unless specifically approved in advance by the Chief Executive Officer or the Board.

In the event that any potential conflict of interest arises involving an officer or a director, the individual must immediately notify, in writing, the Executive Chairman and/or the Chair of the Audit and Risk Committee, or, if it would be inappropriate to contact such individuals in light of the situation, any appropriate officer of the Trust or member of the Board. No further action may be taken unless authorized by the Executive Chairman and/or the Chair of the Audit and Risk Committee, or, if appropriate, any other appropriate officer of the Trust or member of the Board.

General guidelines to assist in understanding several of the most common examples of situations that may cause a conflict of interest are listed below. However, employees are required to disclose to management any situation that may be, or appear to be, a conflict of interest. When in doubt, it is best to disclose.

Outside Employment

Representatives may not work for or receive payments for services from any competitor, customer, distributor, consultant, subcontractor or supplier of the Trust without approval of management. The skills acquired by Representatives and used for the benefit of the Trust must not be used in such a way that could hurt the business of the Trust.

Board Memberships

Employees of the Trust serving on boards of directors or similar bodies for an outside company or government agency require the approval of management. Such approval must be obtained in advance.

Family Members and Close Personal Relationships

No Representative may use his or her personal influence to persuade the Trust to do business with a company in which their family members or friends have an interest.

Investments

No Representative may allow his or her investments to influence, or appear to influence, their independent judgment on behalf of the Trust. This could happen in many ways, but it is most likely to create the appearance of a conflict of interest if a Representative has an investment in a competitor, supplier, customer, or distributor and the decisions of the Representative may have a business impact on this outside party. If there is any doubt about how an investment might be perceived, it should be disclosed to management.

No Representative is permitted to buy, directly or indirectly, or otherwise acquire rights to any property or materials while possessing knowledge that the Trust may be interested in pursuing such an opportunity and the information possessed by the Representative is not yet public.

Receiving Gifts or Benefits

Representatives must not use their position to obtain personal gain or benefit from those doing or seeking to do business with the Trust. Representatives are prohibited from accepting kickbacks, lavish gifts or gratuities, services, loans or other benefits.

Representatives may accept items or entertainment of nominal value, but may not accept anything that might make it reasonably appear that their judgment or conduct regarding the Trust would be compromised. Cash or cash value vouchers are not to be received. In certain rare situations, where it would be impractical or harmful to refuse or return a gift, the situation is to be discussed with management.

Representatives are required to select and deal with suppliers, customers and others doing or seeking to do business with the Trust in a completely impartial manner and reasonably be perceived by others to be acting in an impartial manner, without favour or preference based upon any considerations other than the best interests of the Trust.

Giving Gifts or Benefits

Representatives must not offer or give on behalf of the Trust extravagant gifts or excessive entertainment or benefits to others. Modest gifts and reasonable entertainment may be given for business purposes by appropriate Representatives, where legally permitted and in accordance with local business practices, to persons or entities doing business or seeking to do business with the Trust. No gift or entertainment should be of such value as to constitute a real personal enrichment of the recipient or to be perceived as such. Cash or cash value vouchers are not to be given.

Gifts given on behalf of the Trust should be of a nature and amount that avoid embarrassment and would not reflect unfavourably on the Trust or the recipient, if subjected to public scrutiny.

Protection and Use of Trust Property and Resources.

The Trust's information systems, office equipment, tools, vehicles, supplies, facilities, services and any other assets or property owned or leased by the Trust or that are otherwise in the Trust's possession are provided and should be used for authorized business purposes only. All Representatives have a responsibility to protect the property and resources of the Trust from loss, damage, misuse or theft. Assets of the Trust may only be used for business purposes and other purposes approved by management and in any case may never be used for illegal purposes.

Fraud or Bribery

Fraud is an intentional act or omission designed to deceive another person or to obtain a benefit that one is not entitled to. Bribery is defined as offering, giving or receiving a financial or other advantage to induce or reward the improper performance of a role, duty or function. Bribery includes "facilitation" payments pursuant to which an unofficial payment is made to expedite or to secure the performance of a routine governmental action.

Fraud can include a wide range of activities, such as falsifying records or timesheets, creating false benefits claims and misappropriating the Trust's assets (including both physical assets and non-physical assets such as proprietary information and corporate opportunities) for personal gain.

Bribery can take different forms, such as cash payments; employment; bartering transactions; directing business to a particular individual or business; undue hospitality; or providing services or other benefits to a person, organization, or company or to those related to a particular person, organization, or company.

Representatives may not engage in fraudulent activities in the course of their work, may not bribe, offer a bribe, or condone bribery by others in the course of their work and must always ensure that the Trust's assets are used only for legitimate business purposes and that all contracts for goods and services are made at a rate that reflects reasonable market conditions.

Neither the Trust nor its Representatives may directly or indirectly give, offer or agree to give or offer a payment, a gift, or a benefit of any kind to a government official for the purpose of influencing an official act or decision or related to retaining or obtaining business or directing business to any person.

The *Foreign Corrupt Practices Act* of the United States of America and the *Corruption of Foreign Public Officials Act* of Canada make it illegal for a person to directly or indirectly give, offer or agree to give or offer a payment, a gift, or a benefit of any kind to a foreign official, a foreign political party or party official, or any candidate for foreign political office or to any person for the benefit of such a foreign person in order to obtain or retain

an advantage in the course of business. The definitions of foreign officials and party officials apply to all such officials regardless of rank or position and can include families, members of royal families, and officials of state-owned businesses.

Before making a gift, payment, or providing anything of value to a government official or third party, whether domestic or foreign, Representatives will: (i) always make sure they understand the laws that apply in the country where they work and make sure that they comply with these laws; (ii) always make sure they understand the laws of other countries that may apply to the situation and make sure that they comply with these laws; (iii) always seek advice from the Executive Chairman (at the contact information set out in Appendix A attached hereto) if they have any uncertainty regarding the application of the law to the action they are considering or how to comply with the applicable laws; (iv) always seek approval of the Executive Chairman before giving or offering to give any gifts or other benefit to any government official or third party that is of more than nominal value; (v) always properly and accurately reflect in the Trust's financial records the nature of all payments made to or other benefits provided to any government official or third party; and (vi) never make or accept a gift if to do so could be construed as a bribe or be seen as a breach of the Trust's policies.

Representatives will always keep accurate records reflecting transactions with government officials sufficient to allow the Trust to maintain an adequate system of internal controls over such transactions in compliance with the *Foreign Corrupt Practices Act* of the United States of America and the *Corruption of Foreign Public Officials Act* of Canada.

Entertainment

Receiving Entertainment

Representatives may accept entertainment that is reasonable in the context of the business and that advances the Trust's interests. For example, accompanying a business associate to a local cultural or sporting event, or to a business meal, would in most cases be acceptable.

Entertainment that is lavish or frequent may appear to influence one's independent judgment on behalf of the Trust. Where an invitation appears inappropriate, the offer must be turned down or the true value of the entertainment paid. Accepting entertainment that may appear inappropriate should be discussed with management in advance if possible. Entertainment must always be consistent with the Trust's policies.

Providing Entertainment

Representatives may provide entertainment that is reasonable in the context of the business. Any concern regarding the appropriateness of providing entertainment should be discussed with management in advance.

Applicable law may prohibit entertainment of government officials. Obtain approval from management in each instance. The provision of entertainment must always be consistent with the Trust's policies.

Travel

Acceptance of Travel Expenses

Employees may accept transportation and lodging provided by a supplier or other third party, if the trip is for business and is approved in advance by management. All travel accepted must be accurately recorded in travel expense records.

Providing Travel

Unless prohibited by applicable law or the policy of the recipient's organization, the Trust may pay the transportation and lodging expenses incurred by customers, agents or suppliers in connection with the business of the Trust. The visit must be for a business purpose, for example, on-site examination of equipment, contract negotiations or training.

Management must approve all travel by government officials that is sponsored or paid for by the Trust in advance.

How to Get Help

All questions about the Code should, in the first place, be directed to a supervisor or manager. Should it be inappropriate in the circumstances to discuss the issue with a supervisor, the Executive Chairman and/or Chair of the Audit and Risk Committee or, where appropriate, the Trust's legal counsel should be consulted.

Reporting Violations

Reporting Responsibility

It is the responsibility of all Representatives to report any violations or suspected violations of the Code and any concerns regarding accounting, financial statement disclosure, internal accounting or disclosure controls or auditing matters (a "**Whistleblower Report**") in accordance with the provisions set out herein.

The Trust has an open door policy and encourages employees to share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the Executive Chairman and/or the Chair of the Audit and Risk Committee.

For suspected fraud or securities law violations, or when you are not satisfied or uncomfortable with following the Trust's open door policy, individuals should contact the Executive Chairman directly, or, if it would be inappropriate to contact such individual in light of the situation, the Chair of the Audit and Risk Committee or any appropriate officer of the Trust or member of the Board.

Supervisors and managers are required to report all Whistleblower Reports to the Trust's Chair of the Audit and Risk Committee who has specific and exclusive responsibility to

investigate all Whistleblower Reports. A sample Whistleblower Report Form is attached hereto as Appendix B, which is recommended for use by the person receiving the Whistleblower Report.

No Retaliation

No employee, officer or director of the Trust who in good faith makes a Whistleblower Report shall suffer harassment, retaliation or adverse employment consequences. An employee that retaliates against someone who has made a Whistleblower Report in good faith is subject to discipline up to and including termination of employment.

Chair of the Audit and Risk Committee

The Trust's Chair of the Audit and Risk Committee shall address all reported Whistleblower Reports and is responsible for investigating all reported Whistleblower Reports. The Chair of the Audit and Risk Committee shall immediately notify other members of the Audit and Risk Committee of any Whistleblower Report. The Chair of the Audit and Risk Committee may work with the Executive Chairman and any other representatives as needed in dealing with the reported matter until the matter is resolved. Contact information for the Chair of the Audit and Risk Committee and Executive Chairman can be found in Appendix A attached to this policy.

Acting in Good Faith

Anyone filing a Whistleblower Report must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code or constitutes a questionable accounting or auditing matter. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offence.

Confidentiality

The Trust will treat all Whistleblower Reports as confidential and privileged to the fullest extent permitted by law. The Trust will exercise particular care to keep confidential the identity of any person making a Whistleblower Report under this procedure until a formal investigation is launched. Thereafter, the identity of the person making the Whistleblower Report may be kept confidential, if requested, unless such confidentiality is incompatible with a fair investigation, unless there is an overriding reason for identifying or otherwise disclosing the identity of the person or unless such disclosure is required by law. In this instance, the person making the Whistleblower Report will be so informed in advance of his or her being identified with the Whistleblower Report. Where disciplinary proceedings are invoked against any individual following a Whistleblower Report, the Trust will normally require the name of the person making the Whistleblower Report to be disclosed to the person subject to such proceedings.

The Trust encourages individuals to put their name to any Whistleblower Report they make, but any person may also make anonymous Whistleblower Reports. In responding to an anonymous Compliant, the Trust will pay due regard to fairness to any individual

named in the Whistleblower Report, the seriousness of the issue raised, the credibility of the information or allegations in the Whistleblower Report, the likelihood of confirming the allegation from a reliable source and the prospects of an effective investigation and discovery of evidence.

Investigations will be conducted as quickly as possible, taking into account the nature and complexity of the Whistleblower Report and the issues raised therein.

Handling of Whistleblower Reports

The Chair of the Audit and Risk Committee or a representative delegated by the Chair of the Audit and Risk Committee will notify the sender and acknowledge receipt of a Whistleblower Report, if it has not been filed anonymously, as soon as reasonably practicable. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

The Trust reserves the right to modify or amend this Code at any time as it may deem necessary.

APPENDIX A

**EXECUTIVE CHAIRMAN AND THE CHAIR OF THE AUDIT AND RISK
COMMITTEE CONTACT DETAILS**

Executive Chair – rsood@jadepower.com

Chair of the Audit and Risk Committee – jhuxley@rogers.com

APPENDIX B

WHISTLEBLOWER REPORT FORM

Case Number: _____ Name: _____
Tel: _____ E-mail: _____
Department: _____ Supervisor: _____

Type of Violation: Legal Accounting/Auditing Breach of Code Retaliation

Date Caller became aware of potential violation: _____

Violation is: Ongoing Completed Unclear whether ongoing or completed

Department suspected of violation: _____

Individual(s) suspected of violation: _____

Describe all of the relevant facts of the violation:

How did Caller become aware of the violation:

Steps taken by Caller prior to contact:

Who, if anyone, may be harmed or affected by the violation?

If violation is legal, estimate amount of loss to the Trust as a result of violation:

Actual: _____ Potential: _____

If the violation relates to accounting/auditing matter, estimate the amount of the misreporting and indicate the affected category (or categories) of misreporting:

Amount _____

Category: Assets Liabilities Expenses

Revenues Valuation Equity

Provide any suggestions for remedying the violation:

Do you wish to be contacted by the investigation officers regarding the status of the investigation?

Yes

No

APPENDIX C

ACKNOWLEDGEMENT

TO: Jade Power Trust

(Attention: Ravi Sood, Executive Chairman)

**RE: CODE OF BUSINESS CONDUCT and
INSIDER TRADING (“BLACKOUT”) POLICY DATED MARCH 2014**

The undersigned hereby acknowledges receipt from you of a copy of the above-referenced policies and confirms that the undersigned has read and is familiar with and agrees to be bound thereby.

DATED this ____ day of _____, 20__.

Name: