



CODE OF ETHICS

Since it was founded in 2007, One Drop has been the embodiment of a dream: to have a world where everyone has access to safe water, now and forever. Since One Drop's inception, we have developed inspiring international development programs, a dynamic culture and a business ethic that is true to who we are, aligned with our values, and rooted in the original pillars of Cirque du Soleil: creation, entrepreneurship and social commitment.

No matter where on the globe, in the field, at international conferences, at fundraising events, or in any other capacity, we all represent One Drop. As a result, we are all responsible for acting in accordance with the Organization's values and all applicable laws.

This Code of Ethics sets out the principles that guide our journey by proclaiming who we are and defining our standards of business integrity. It is a message to our beneficiaries, donors, partners and suppliers, a guide for newly arrived employees and team members and a reminder to those who have already been sharing our journey for some time. It contains the information, resources and tools necessary to define ethical and appropriate conduct and outlines what we should expect from ourselves, our colleagues and all third-party collaborators or partners.

We should all be proud of our Organization and the way it conducts its activities around the globe. Each of us has a part to play in maintaining and enhancing our reputation as an international Foundation with the highest ethical standards.

Always remember that in every interaction, you are the face of One Drop. Act responsibly in all of your professional relationships, in a manner consistent with the high standards we set for our Organization's conduct, and speak up whenever you have a question or concern. Make sure your actions reflect your pride in yourself, in those you work with and in One Drop.

Yours truly,

A handwritten signature in black ink, appearing to read "Guy Laliberté", with a stylized flourish at the end.

Guy Laliberté
Chairman of the Board

A handwritten signature in blue ink, appearing to read "Marie-Anne Tawil", with a stylized flourish at the end.

Marie-Anne Tawil
Chief Executive Officer

TABLE OF CONTENTS

1.	DISCLOSURE MECHANISMS – SPEAKING UP	3
2.	CONTEXT	4
2.1.	Why do we have a Code of Ethics?	4
2.2.	Who must follow this Code of Ethics?	6
2.3.	What are your responsibilities?	6
2.4.	What the Code means for you.	8
3.	OUR STANDARDS OF INTEGRITY	9
3.1.	Respect and Teamwork.....	9
3.2.	General Safety	10
3.3.	Beneficiary Safety and Protection.....	10
3.4.	Avoiding Conflicts of Interest	12
3.5.	Gifts	13
3.6.	Partners and Agreements	16
3.7.	Speaking on behalf of the Organization.....	17
4.	PROTECTING ORGANIZATION ASSETS.....	17
4.1.	Confidential Information.....	18
4.2.	Intellectual Property.....	19
4.3.	Property.....	19
4.4.	Electronic Resources and Social Media.....	20
5.	ACCURATE RECORDKEEPING AND FINANCIAL REPORTING	20
6.	PLAY BY THE RULES.....	21
6.1.	Anti-Bribery and Anti-Corruption Laws.....	21
6.2.	Lobbying	22
6.3.	Money Laundering	22
6.4.	Protecting Privacy.....	22
7.	OUR COMMITMENT TO THE COMMUNITY	23
7.1.	The Environment	23
7.2.	Charitable and Political Activities.....	23
8.	CONCLUSION	24

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1. DISCLOSURE MECHANISMS – SPEAKING UP

One of One Drop's (herein referred to as "**One Drop**" or the "**Organization**") greatest assets is our reputation. We are the guardians of One Drop's reputation. Our continued success depends, in part, on your commitment to doing the right thing and speaking up if you see or suspect someone is violating our Code of Ethics. We can and must protect One Drop from conduct that can threaten our day-to-day activities, our reputation and our future growth.

If you ever have questions about our Code of Ethics or any other Organization policies, please share them with your Chief-level Officer, the Talent Management Director, the Legal Department or the Reporting Line.

If you see or suspect a violation, we rely on you to share them with any of the following resources or individuals: the Reporting Line, your Chief-level Officer, the Talent Management Director, the Legal Department or a member of the Board of Directors, the Finance Committee or of the Governance and Human Resources Committee (these 3 bodies being collectively referred to herein as "**Board or Committee Members**").

Clearview Connects (herein the "**Reporting Line**") is a web and telephone hotline resource for Team Members and Partners (as both terms are defined in Section 2.2 below) to:

- 1) Report questionable activities;
- 2) Report complaints regarding One Drop's operations, accounting, internal accounting controls or auditing matters;
- 3) Ask for guidance on any conduct-related issue; or
- 4) Make One Drop aware of any suspected unethical or illegal conduct, or violation of our Code of Ethics or of any other Organization policies.

The Reporting Line is operated by an independent, third-party company and allows you to submit an online report or share your concerns in your own language. Reports are accepted **anonymously** where permitted by law. Individuals may report online at www.clearviewconnects.com or call anytime, day or night, the North American toll-free number **1-833-890-9202** or via **Skype Audio** or by **mail** through the confidential mailbox at **P.O. Box 11017 Toronto, Ontario M1E 1N0**.

In summary, the Reporting Line is:

- Available anytime night or day (24/7/365) through website, North American toll-free telephone hotline, voicemail, by mail and Skype audio;
- A web-based system which includes the following languages: English, French, Spanish and Hindi.

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Regardless of whom you contact among the resources listed above, rest assured that your concerns will be addressed promptly, fully and fairly and, where applicable, by an independent party. One Drop does not tolerate any form of retaliation (including demotion, suspension or loss of benefits) against anyone who makes a good faith report of potential misconduct or helps with an investigation. Moreover, disciplinary measures consistent with the severity of the situation and potentially leading to dismissal will be taken against any person who makes reprisals, directly or indirectly, or who encourages others to do so. Additionally, individuals who make a false complaint in bad faith may also be subject to discipline. However, rest assured that anyone making a good faith complaint, even if it is not later substantiated in the investigation process, would not be subject to disciplinary action.

We want you to be free to ask questions and raise issues without fear of retaliation, secure in the knowledge that you did the right thing in coming forward. Sometimes, it may seem easier to keep quiet or look the other way when someone violates our Code of Ethics, but doing nothing can, in itself, result in serious consequences. When you speak up about unethical and illegal behavior, you are saying that an honest and ethical workplace matters to you.

2. CONTEXT

2.1. Why do we have a Code of Ethics?

Our connection with donors, beneficiaries and communities around the world through our international development programs and fundraising events, to name but these, is a privilege that we must never take for granted. Our continued success and credibility depends upon our commitment to conduct all of our activities with honesty, integrity and in compliance with the law everywhere we operate. We must always strive for ethics and compliance excellence.

Our Code of Ethics (sometimes referred to herein as the "**Code**") reflects that commitment and provides you with the information you need to do the right thing and preserve our reputation as an ethical Organization.

The members of One Drop's team around the world are united by a shared purpose; that is, our Vision, Mission and Values that inspire us to go above and beyond for our donors, beneficiaries, communities, and each other. They define us as an Organization and underline our ethical culture. These are:

VISION

We envision a better world, where all have access to living conditions that allow empowerment and development, today and forever.

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MISSION

Together, we aim to ensure sustainable access to safe water and sanitation for the most vulnerable communities through innovative partnerships, creativity and the power of art.

VALUES

Respect

We respect the values and the beliefs of the people with and for whom we work and we act in consideration of their environment. We care.

Integrity

We adhere to strong principles; we take responsibility for our actions, processes and results, and we expect the same from our stakeholders. We honor our commitments.

Collaboration

We believe we are more powerful when we work together within our team and with our partners. We all join forces for greater impact.

Innovation

We are entrepreneurial; we have the courage and the creativity to pursue unique ideas that have the potential of pushing boundaries. We think outside the box and we make it happen.

Fun

We aspire to connect, spread joy and excitement in everything we do. While having fun, we strive to achieve positive and sustainable results.

We have the responsibility to act in accordance with One Drop's core values. These values must always inspire and underpin each of our decisions and actions. We rely on you to use this Code as well as your good judgment to guide your behavior and to ask questions if you are ever unsure of the proper course of action.

Note: In all of the examples given below, although not mentioned, you may also always contact a Board or Committee Member.

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2.2. Who must follow this Code of Ethics?

Team Members:

This Code is applicable to all One Drop employees and team members working in our offices and on the field internationally, as well as to our volunteers (collectively, the “**Team Members**”).

Partners:

We expect any third party we do business or partner with to respect our values and high ethical standards of conduct.

More specifically, we expect our executing or financial partners, service providers, suppliers, vendors, consultants, sub-consultants, contractors, subcontractors, agents, representatives, sponsors and their employees or other persons working on their behalf (collectively, “**Partners**”) to respect and adhere to our values and high ethical standards of conduct. Working together, with integrity and transparency, is essential to the conduct of One Drop’s activities. One Drop expects Partners to conduct their business lawfully and in accordance with the principles set out in this Code, accessible always through the www.onedrop.org website under Governance.

One Drop is entitled to investigate any reasonably suspected breach of this Code by a Partner and reserves the right to terminate its business relationship with any Partner who has violated its principles.

The fact that a topic is not specifically addressed does not relieve Partners of their obligation to maintain the highest ethical standards under any and all circumstances.

2.3. What are your responsibilities?

Read and understand the Code. Every Team Member and Partner (may sometimes also be referred to herein as “**you**” or “**we**”) must read and understand the Code. It is possible that the Code may be updated from time to time. Please regularly check the online version of the Code on the www.onedrop.org website under Governance for any updates. In the event that the online version contradicts any hard-copy version, the online Code takes precedence.

Before assuming their duties, each Team Member is to confirm in writing that they have received and read this Code. This Code of Ethics forms part of your contract of employment or services and failure to comply with it could result in

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disciplinary measures, dismissal, suspension or termination of services or in some circumstances criminal prosecution.

Every year, you will be required to confirm that you have read the Code of Ethics and that you adhere to its principles by signing a letter to that effect.

If you have any questions regarding anything in the Code, you must raise those questions promptly with the Reporting Line, your Chief-level Officer, the Talent Management Director or the Legal Department. Being an Organization with international projects brings with it many challenges and opportunities. As one possible example, there may be a conflict between the applicable laws of different countries in which we conduct activities, or between the Code and the local law. In these situations, it is very important to raise any issues you may find with the Legal Department so that we can resolve the problem correctly.

Promptly raise any concerns about any actual or potential violations of policies. People are often reluctant to expose actual or potential wrong-doing or potential wrong-doing of others, due to loyalty, fear, or other reasons. It is understandable that no one wants to be the one who “tells.” But we owe a duty to the Organization and our colleagues to make sure that our activities are conducted in accordance with the highest ethical standards. One of the best guides for identifying an ethical dilemma is your own conscience. If an action that is being contemplated by you or others feels dishonest, unethical or illegal, or you feel or are told it must be kept secret, it probably is improper.

Cooperate with compliance investigations. Some reports of potential violations will lead to investigation by the Organization. It is your duty to fully cooperate with any Organization compliance investigation, and to always tell the complete truth to those investigating the problem. Anyone who withholds information during an investigation of potential violation of the Code of Ethics will be subject to disciplinary action, up to and including dismissal. If a situation requires immediate intervention or if serious misconduct is alleged, the Team Member could be relieved of his or her duties while the investigation is under way, suspended or dismissed, depending on the case at hand, and any agreement with a Partner, suspended or terminated.

Examples:

“Yesterday, my supervisor asked me to do something that violates our Code. I’m not sure what to do” You have a responsibility to comply with our Code, even if your supervisor asks you to do otherwise. No one, not even your supervisor, has the authority to tell you to do something illegal or unethical. Contact the Reporting Line, talk to someone else in management at the Chief-Officer level or contact the Talent Management Director or the Legal Department for help.

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“I suspect—but am not certain—that someone is violating our Code. Should I keep my concerns to myself?” No. If you suspect a violation, say something. It’s better to raise a potential problem than to wait and risk harm to others or to the Organization. Reporting in good faith means you are coming forward honestly with information that you believe to be true, even if, after investigation, it turns out that you were mistaken.

“I have an issue that I’d like to discuss with someone in Talent Management, but my supervisor told me that all issues should be discussed with her first. Is that right?” You may always discuss issues and concerns with your supervisor, but make sure to ask your supervisor to inform her Chief-level Officer of your concern; if you feel uncomfortable doing so, you are free to contact the Reporting Line, any other Chief-level Officer, the Talent Management Director or the Legal Department.

2.4. What the Code means for you.

All of us must act according to the principles set forth in this Code. We also expect everyone working on our behalf, including Partners, to adhere to our Code and to respect our values and high ethical standards of conduct. We will make all reasonable efforts to make them aware of our expectations under our Code and encourage them to adopt principles and practices that are comparable with our own.

As a Team Member or Partner, you have a responsibility to, among others:

- Act with integrity and honesty;
- Treat others with respect;
- Comply with all applicable laws and regulations in performing your duties or services;
- Protect the confidentiality of information;
- Disclose any situations that could result in a conflict of interest;
- Respect the Organization;
- Be familiar with the Code, follow it at all times and seek help when you have a question; and
- Share concerns about any conduct that violates our Code.

If you are a director or manager, you have a greater level of responsibility. We look to you to model ethical behavior and promote a culture of compliance and integrity, a workplace where everyone feels comfortable coming forward with concerns and questions. Our Organization is committed to open, free and effective channels of communication, so promote an “open door” policy, be a good listener and work to earn the trust of your co-workers.

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3. OUR STANDARDS OF INTEGRITY

3.1. Respect and Teamwork

We offer Team Members opportunities for self-realization by encouraging them to express their creativity, boldness and passion. We are committed to a work environment where everyone is afforded the dignity and respect that they deserve. We do not allow any form of harassment or discrimination based on race, religion, color, sex, sexual orientation, gender identification, national origin, age, marital status, disability, pregnancy or any other basis in accordance with applicable law.

Anyone witnessing discrimination or harassment has an affirmative obligation to report such conduct to the Talent Management Director or the Legal Department. If you see or suspect any violation, or feel you, yourself, are a victim of harassment or discrimination, promptly report it. Specific guidance on this topic is provided in the Prevention of Psychological and Sexual Harassment and Complaint Handling Policy can be found on the M:\ drive at <M:\DEPT\Fondation ONE DROP\Guichet unique des employés\Code d'éthique, politiques et directives> (a copy may also be requested from the Director, Talent Management). It is our policy to investigate promptly and thoroughly any complaint of discrimination or harassment and to take remedial measures against such conduct if the Organization determines that there has been a violation of the Organization's policy.

Examples:

"I overheard a co-worker use insulting language when referring to someone on our team. What should I do?" Language that is disrespectful of a person's race, religion, color, sex or any other protected class doesn't fit in a workplace that values diversity. Call the Reporting Line, speak to your Chief-level Officer, contact the Talent Management Director or the Legal Department.

"My director often loses his temper and yells at all the people on the team when a deadline is approaching. Is that harassment?" It depends, but regardless, the situation creates a negative work environment. This behavior is something that the Organization will address because it violates the commitment we've made to a respectful workplace. Share your concerns with the Reporting Line, the Talent Management Director or the Legal Department.

"One of my co-workers emailed an inappropriate joke to me and some teammates. I find it offensive, but I don't know if I should approach my co-worker with my concern. What should I do?" We each have an obligation to ensure that One Drop is a great place to work for all, and offensive behavior such as this is not acceptable. If you feel

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uncomfortable speaking with your co-worker directly, contact the Reporting Line, your Chief-level Officer, the Talent Management Director or the Legal Department.

3.2. General Safety

The safety and security of our people is of paramount importance in all aspects of each and every undertaking we engage in. We are committed in providing a safe and healthy work environment to you and your colleagues. Employees must comply with applicable health and safety laws and regulations and the Organization's standards. In no event should you commit violence in the workplace, endanger the health and safety of others, or commit any unsafe act. One Drop does not tolerate any form of violence from any member of personnel or from any person from outside of the Organization.

Team Members whose capacity to work is impaired by drugs or alcohol adversely affect their performance, the work environment and the safety of our people. To protect your own safety as well as that of your colleagues and communities, Team Members and Partners must never be impaired by alcohol or drugs while on duty or rendering services.

3.3. Beneficiary Safety and Protection

Populations and communities in our international development programs are more vulnerable to exploitation and abuse, and this is particularly true for women and children. One Drop condemns all forms of human trafficking and exploitation, including the sexual exploitation of men, women or children. All Team Members and Partners have a duty to treat the children, families and communities we serve with dignity and respect and to ensure their safety and protection.

We are fully committed, in all the communities we serve, to protecting individuals from all forms of abuse and exploitation. Team Members as well as all Partners contracting with One Drop must share the same duty and commitment.

One Drop is further committed to supporting the protection and preservation of human rights throughout its projects and to ensuring that it is not involved in, or benefits from, human rights abuses. We will never engage in activities that encourage human rights abuses or that support trafficking in persons or the use of child or forced labor. We will never knowingly do business with third parties who do not adhere to the principles regarding human rights put forward in our Code of Ethics.

The following crucial principles are applied by One Drop (as they are applied by the Inter-Agency Standing Committee (IASC) who established them to ensure beneficiary safety and protection):

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- Sexual exploitation and abuse by Team Members or Partners constitute acts of gross misconduct and are grounds for termination of employment or services.
- Sexual activity with children (persons under the age of 18) is prohibited regardless of the local age of majority or age of consent. Mistaken belief in the age of a child is not a defense. The only exception in applying this principle may be in the instance where a Team Member or Partner is legally married to someone under the age of eighteen.
- Exchange of money, employment, goods or services for sex, including sexual favors or other forms of humiliating, intimidating, degrading or exploitative behavior, is prohibited. This includes exchange of assistance that is due to beneficiaries.
- Sexual relationships between Team Members and Partners on the one hand, and beneficiaries, on the other, are prohibited since they are based on inherently unequal power dynamics. Such relationships undermine the credibility and integrity of humanitarian or international aid work.
- Where a Team Member or Partner develops concerns or suspicions regarding sexual abuse or exploitation by a fellow worker or colleague, whether employed or under contract with One Drop or not, s/he must report such concerns via One Drop reporting channels as indicated under Section 1 - Disclosure Mechanisms.
- Team Members and Partners are obliged to create and maintain an environment that prevents sexual exploitation and abuse and promotes the implementation of this Code of Ethics. Managers at all levels have particular responsibilities to support and develop systems that maintain this environment.

Team Members and Partners must treat all beneficiaries with dignity and respect and be sensitive to actions that could be misunderstood or appear disrespectful or intrusive.

If you have any questions about beneficiary safety in general, call the Reporting Line, speak to any Chief-level Officer or contact the Talent Management Director or the Legal Department.

Example:

“I saw a news article that says a contractor my co-worker is considering for an upcoming project has been known to use child labor. I’m not involved in the decision, so is it my place to say anything?” Yes. Selecting a partner that has a history of engaging in human rights abuses is against One Drop’s values and could put our Organization at risk. Call the Reporting Line, speak to your Chief-level Officer or contact the Talent Management Director or the Legal Department and tell what you know about the contractor to help inform One Drop’s decision.

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3.4. Avoiding Conflicts of Interest

Each of us must make objective decisions on behalf of the Organization and avoid situations where a conflict (or apparent conflict) exists between the Organization's interests and our own personal interests. A conflict of interest arises when personal interests or divided loyalties interfere with our ability to make sound, objective decisions on behalf of the Organization.

Situations of conflicts of interest can arise when doing business with family, personal or business partners or relations or when you take outside work that can interfere with the time, talent and energy you bring to your work and services for One Drop.

Any situation of actual, potential or perceived conflict of interest must be declared to the Talent Management Director, the Finance or Legal Department who will assess whether or not the disclosed situation amounts to an actual, potential or perceived conflict of interest and will outline the measures that must be taken to remedy the situation.

Examples:

“When my department hosts special events, my team puts me in charge of catering because my brother owns a local restaurant that provides great food at a discount. Is that okay?” *It depends, but regardless, the situation may give the appearance that we chose his business because of your family connection. Even if the restaurant offers a great meal at a great price, going ahead with this opportunity requires the prior approval from the Finance or Legal Department.*

“I have a relative I'd like to hire to do some work at One Drop. Since it's a legitimate project that needs to be done, and my relative is trained to do this type of work, is it okay if I hire her?” *Although the work is legitimate, this situation creates the appearance of a conflict. The circumstances of this situation must be raised with the Talent Management Director or the Legal Department so that an independent review can be done prior to committing to a contract. This will help protect you, your relative and One Drop if the relationship ever comes into question.*

“What about situations where I am not actually conducting business myself with a member of my immediate family or a company owned by an immediate family member, but I am in a position to influence or affect our Organization's business relationship with that person or company?” *If you or a member of your immediate family has a material financial interest in an organization that is or wants to do business with One Drop, you must disclose that information to the Finance or Legal Department as soon as you become aware of it. They will guide you in outlining the appropriate measures to be taken.*

“I've been approached to sit on the Board of another organization. Do I need to seek approval from someone at One Drop prior to accepting this position?” *Yes. Inform your*

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Chief-level Officer and contact the Talent Management Director or Legal Department to review the situation and receive guidance on whether you can accept the position. Sometimes, participation on other organizations' Boards may cause a conflict—we have to look at the type of organization, the services it provides and any impact it may have on your responsibilities for One Drop.

3.5. Gifts

[Note: For better comprehension purposes, the sections **What is a "Gift"?** and **What's our policy?** below, do not refer to donations per se made by bona-fide donors of One Drop in the course of its normal activities. Such donations are governed by the Gift Acceptance Policy mentioned further below.]

Do not accept gifts from third parties if doing so might compromise, or appear to compromise, your ability to make objective business decisions in the best interests of One Drop or suggest preferential treatment.

What is a "Gift"?

A gift is anything of value. It includes tangible and intangible items such as discounts, services, loans, favors, special privileges, advantages, benefits and rights that are not available to the general public. A "gift" also includes meals, entertainment, show tickets, hospitality, vacations, tickets to sporting or music events, golf outings and vendor familiarization trips.

For the purposes of this Code, a "gift" (other than in respect of a "government official" which is more specifically addressed below) does not include articles of nominal value not exceeding **CDN \$200** normally used for sales promotion purposes nor reasonable business meals or entertainment with a clear business purpose (consistent with local, social or business customs), if received in a sporadic manner.

What's our policy?

In general, you should never give or receive a gift that:

- is (or could reasonably be perceived to be) an inducement to do business with our Organization or affect a pending business decision;
- is in the form of cash or a cash equivalent, such as gift cards, certificates, loans, coupons, vouchers, stock and stock options;
- would be considered excessive or lavish under the circumstances;
- would be illegal under anti-corruption laws;
- would violate our Organization policies or those of the recipient; or
- would embarrass One Drop if disclosed publicly.

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All gifts offered or received to and from third parties must be approved in writing by your Chief-level Officer and the full amount of the gift and the identity of the recipient must be clearly and accurately recorded in One Drop's records.

We encourage that any gifts received during the year in compliance with the above policy be shared with other Team Members to be won through draws among the Team Members of One Drop.

Examples:

“One of our partners routinely provides me with tickets to a professional hockey game – is that a violation of our gift policy?” Use the “ordinary course of business” test. Let’s assume the gift is customary given your position at the Organization. Ask yourself: Does the gift complement or enhance my business relationship? If the partner just passes the tickets on to you and does not attend with you, the event clearly does not offer an opportunity to build upon your working relationship. In that case, you should either: return the gift to the partner with a polite letter that references our policy or accept the gift but write a check to the Organization for the amount by which the fair market value of the tickets exceeds **CDN \$200** (the fair market value will be determined by the Finance Department); the proceeds of the check will be used by the Organization for its charitable activities.

“A supplier invited me to go with him to a sold-out concert. Two days before the concert, his plans changed and he gave me the tickets so that I could take my spouse instead. Can I accept the tickets?” No. Same response as above.

“A marketing agency I work with knows that I am an avid skier. Before the holidays, they sent me ski equipment and clothing to use on my family vacation. This firm has worked for our Organization for many years with good results, and everyone wants to continue the relationship. Can I accept the gift?” No. A gift of this nature is lavish and clearly beyond what would be acceptable. It creates the appearance that we make decisions based upon what is given to us personally rather than what is best for the Organization. Therefore, the gift must be returned.

“I manage the Organization’s relationship with a travel agency and I accepted from the agency discounted rates for personal travel that were not available to other employees. Did I violate the Code provisions on conflicts of interest by accepting this personal benefit?” Yes.

“A vendor I work with just finished an important project for me on time and under budget. I would like to show my appreciation with a gift. What is appropriate?” When we give gifts, we set the tone for how we conduct business — purely on business considerations. Keep this in mind when selecting a gift for a vendor. As a general rule, Team Members should limit gifts to any one vendor or business associate to a value of

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CDN \$200 or less. Also take into consideration their company's gifts and entertainment policy. Just as we want others to respect our standards, we want to be mindful of theirs.

Gift Acceptance Policy as Applicable to Donations

The Board of Directors of One Drop has adopted a gift acceptance policy as it applies to donations received by One Drop. This policy must be adhered to at all times and can be found on the M:\ drive at <M:\DEPT\Fondation ONE DROP\Guichet unique des employés\Code d'éthique, politiques et directives> (a copy may also be requested from the Director, Philanthropy).

Gifts and Anti-Corruption Compliance

In addition to the requirements for accepting or receiving gifts stated in this Code, you must also be mindful of anti-corruption considerations as any offer of gifts and entertainment to "government officials" raises special risks and may be prohibited by law. Activities that may be acceptable when dealing with private sector employees could be inappropriate or illegal when dealing with "government officials". Accordingly, any offer of gifts and entertainment of any amount given to a "government official", including meals and show tickets, must be approved in writing in advance by the Legal Department and the full amount of the gift and the identity of the recipient must be clearly and accurately recorded in One Drop's records.

A "government official" means, regardless of rank or position:

- any person who holds a legislative, administrative or judicial position of any kind;
- any director, officer or employee of any governmental entity, including any federal, provincial, state, county, municipal government or similar department or agency (for example, government ministers or executives, police officers, firefighters, tax authorities, military personnel, customs inspectors and anyone who performs governmental functions);
- any director, officer or employee, representative or agent of any firm or business that is substantially owned or controlled by a government, or in which a government has a substantial stake;
- any director, officer, employee or agent of any public international organization, such as the International Monetary Fund, International Olympic Committee, United Nations, Inter-American Development Bank or the World Bank;
- any officer or employee of any political party or a candidate for public office; or

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- any close relative of any of the above (for example a parent, sibling, spouse or child).

3.6. Partners and Agreements

One Drop is committed to treating all its vendors, suppliers, partners, sponsors, donors and other third parties fairly, honestly and courteously. Avoid unfair favoritism, and never take unfair advantage of any third party through manipulation, concealment, misrepresentation of material facts or any other unfair practice.

Legally, we may be held liable for the actions of Partners as if we had performed them ourselves. Thus, we need to ensure that individuals or organizations acting on our behalf behave and conduct themselves as we would conduct ourselves.

At One Drop, we want to work with Partners who share our values and culture of the highest integrity and highest ethical standards, and we expect them to embrace and implement practices that are consistent with our Code of Ethics. We will never contract or deal with a Partner to do indirectly what our Code of Ethics prohibits us from doing directly.

It is every Team Member's responsibility to make a diligent selection of Partners prior to entering any business relationship with them, and to ensure that a compliance due diligence is performed for each of these Partners. Throughout the business relationship, we must continuously and properly monitor such Partners to prevent misconduct.

Please also consult the Organization's *Know Your Potential Partners* questionnaire on the M:\ drive at <M:\DEPT\Fondation ONE DROP\Guichet unique des employés\Code d'éthique, politiques et directives> (a copy may also be requested from the Chief Program Officer).

All agreements with Partners must be in writing, all transactions must be conducted at the level of authority required by our policies and procedures and in accordance with all relevant corporate policies which can be found on the M:\ drive at <M:\DEPT\Fondation ONE DROP\Guichet unique des employés\Code d'éthique, politiques et directives>. Such agreements must specify the goods and services to be provided and the fees to be paid, must be in line with reasonable competitive and market practices, the principles established in this Code and all relevant corporate policies.

Examples:

“One of our vendors is under investigation for dishonest accounting practices. Since it doesn't affect One Drop directly, it's not our problem, right?” No, that's not right. We expect everyone we work with to operate ethically. The vendor's practices could affect their ability to serve our needs and subject One Drop to reputational harm. Share your

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concerns with the Reporting Line, the Talent Management Director or the Legal Department so that we can respond appropriately.

3.7. Speaking on behalf of the Organization

Our Organization conducts activities in many parts of the world and it is critical that information provided to the public is appropriate, consistent and accurate and that confidential information is protected. Unless you are an authorized One Drop spokesperson, do not speak on behalf of the Organization. Instead, refer the individual and all media inquiries to One Drop's Director of Marketing or Chief Marketing Officer.

Examples:

"A local reporter approached me and asked me to comment on a rumor circulating about our Organization and Founder. It was a great opportunity to set the record straight, but I didn't think I should say anything." *Your instincts were right. Unless you are an authorized representative, you must not speak on behalf of the Organization. Direct the reporter to One Drop's Director of Marketing or Chief Marketing Officer.*

"I was reading an article online that contained inaccurate information about one of our projects. Can I respond in the comment section to correct this misinformation?" *No. While your intentions are good, only authorized individuals may speak for our Organization. Instead, notify One Drop's Director of Marketing or Chief Marketing Officer about the article so that appropriate steps can be taken to respond.*

"I saw a blog post that's critical of our Organization and contains inaccurate information about one of our fundraising events. I know the facts about that event and want to set the record straight— is it okay to post a response online?" *No. Unless you are an authorized spokesperson, notify One Drop's Director of Marketing or Chief Marketing Officer and let an authorized spokesperson address the situation.*

4. PROTECTING ORGANIZATION ASSETS

As a Team Member, you have a responsibility to protect One Drop's assets and to use them only for legitimate One Drop activities and safeguard them against theft, loss, waste or abuse. Laptops and cell phones belonging to One Drop may be used by Team members for reasonable personal use, provided that such personal use does not engender costs for One Drop. Our assets, which include personal information and data, intellectual property and property and electronic resources are essential to operating our Organization successfully. Never use opportunities you discover through the use of Organization assets for your personal gain. Your responsibility hereunder extends beyond the term of your employment or your agreement for services.

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4.1. Confidential Information

Confidential information is protected non-public information you may be exposed to as part of your job or services and can relate to any aspect of our Organization, donors, partners or employees, to name but these. This information must never be used for your personal benefit or disclosed to others inside or outside of the Organization who do not have the right to it, and the need for it, to carry out their assigned work or services.

Examples of confidential information include but are not limited to donor or employee personal information, financial information, financial projections or strategic plans, inhouse expertise, business models, strategic business or marketing plans, the Organization's intellectual property, and new projects or events contemplated by the Organization.

Do not divulge confidential information to anyone other than Team Members and Partners with a legitimate need to know, unless otherwise properly directed by your supervisor. You should take every precaution not to discuss confidential matters in public places, to keep careful possession of confidential documents, and to safeguard electronic information and systems against unauthorized access, loss and misuse.

Examples:

"I received an internal email with confidential business information. I know I can't share it with anyone outside of our Organization who isn't authorized to see it, but can I share it with a coworker?" It depends. You should only share confidential business information with employees who are authorized to see it and have a need to know the information as part of their job duties.

"An employee of an executing partner and I are friends. Occasionally we talk about fundraising plans and events to come. Should I be concerned?" Yes. You are revealing confidential information that One Drop has invested time and money to develop. Do not do so.

"I was having lunch with a friend, and she wanted to know how well the organization of one of our flagship events was going. I'm sure she was just asking out of curiosity, but I wasn't sure how to handle the situation. Should I have changed the subject, or would it have been okay to let her in on a little bit of the early results of the event?" Changing the subject is one way to go. Another way would be to tell your friend that we do not share material non-public information.

"I found a document at the printer showing the names and personal addresses of certain donors. What should I do?" Do not use the information or share it with others. Deliver the document promptly to the Legal Department for follow-up.

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“I have a friend who is starting a new business and has asked me for a list of donors who might be interested in his services. Is that okay?” No, our donor lists are private and must never be shared with anyone outside our Organization (or with anyone inside our Organization who does not need the information to do his or her job).

4.2. Intellectual Property

Intellectual property can include copyrights, trademarks, patents and trade secrets. It is vital to protect our intellectual property as it is an important Organization asset, just as we must respect that of others. The copying, trading or destroying of any Organization intellectual property is unlawful. Moreover, One Drop strictly prohibits the unauthorized use or misappropriation of intellectual property belonging to third parties, including information drawn from the internet, unless such information does not violate copyright law.

Examples:

“A co-worker asked me to make her a copy of some software we use in our department. That’s okay since we work for the same Organization, right?” No, copying the software could violate our license agreement as well as copyright laws. Unless you have appropriate permission to do so, never copy any software – even for business use.

“I found a picture from another company that I think would look great in our marketing materials. Since it’s available online, I don’t need permission to use it, right?” No, that’s not right. Using the photo without permission could infringe on the company’s IP rights. You must always get written permission before using the IP of another person or company.

4.3. Property

Our Organization assets also include the physical space where you work, the equipment and supplies you use and the computer resources you access. Hardware, cell phones, software, e-mail, voicemail, intranet and Internet access, computer files and programs, including any information you create, send, receive, download or store on the Organization assets, are the Organization’s property, and we reserve the right to monitor their use, where permitted by law to do so.

Examples:

Taking product or supplies for personal use, charging personal expenses on company credit cards, or diverting assets through fraud or embezzlement are all examples of misappropriating Organization resources and property.

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4.4. Electronic Resources and Social Media

We all share responsibility for the security of the Organization's electronic assets (namely its IT systems and intellectual property). Never install unauthorized software, hardware or storage devices on your Organization-issued computer. Use good judgment if authorized to use the Organization provided Internet access and never use One Drop's resources to harass other users, disclose confidential information, communicate false or misleading information, download content that is inappropriate or may tarnish One Drop's reputation.

Be responsible in your use of social media. You must comply with all corporate policies in your use of online media. When using social media or other means of communication for personal use, you must not use One Drop's brand and identify or disclose any confidential information to which you might be privy; never represent or leave the impression that the views you express are the views of our Organization.

Example:

"A co-worker posted an offensive, sexual comment about me on his personal social media page. Is my co-worker allowed to do that?" No. Employee use of online media must comply with Organization policies, including Organization harassment policies.

5. ACCURATE RECORDKEEPING AND FINANCIAL REPORTING

Accurate and complete recordkeeping is essential to the successful operation of One Drop, as well as to our ability to meet our legal obligations. You have a responsibility to be accurate, complete and honest in what you report and record with respect to our financial requirements, regardless of the purpose for which the information is used:

- Accounting records, time sheets, expense reports, invoices, payroll records, business records, performance evaluations, etc. are prepared with care and honesty;
- All transactions are conducted at the level of authority required by our policies and procedures;
- No transaction, asset, liability or other financial information is concealed from the Organization;
- No account, record or accounting document is destroyed, altered or falsified;
- No document is counterfeited;

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- No secret or unrecorded cash funds or other assets are established or maintained for any purpose; and
- The use of the Organization's funds or other assets for any unlawful or improper purpose is prohibited, as are false or misleading entries and unrecorded bank accounts created for any purpose, regarding any activity, and improper or unusual financial arrangements with a third party (such as over-invoicing or under-invoicing).

You must also comply with Organization policies when it comes to retaining, storing and disposing of the Organization records and maintain the records we need to meet our legal, tax and regulatory requirements and securely dispose of records that are no longer needed.

Example:

"I don't work in finance or accounting. Is "financial integrity" my responsibility?" Yes. Accuracy in recordkeeping isn't the job of one team or one department. It's a responsibility we all share. From expense reports and benefits forms to data and sales invoices—all of our everyday transactions must be accurate, complete and properly recorded.

6. PLAY BY THE RULES

We must comply with all applicable laws in our activities and affairs, as reflected elsewhere in this Code. This also includes the following laws.

6.1. Anti-Bribery and Anti-Corruption Laws

One Drop is committed to conducting its activities with integrity. As an international Organization, we have a duty to comply with the laws in the countries in which we conduct our activities, which includes a variety of national and local laws, the *Criminal Code* (Canada), the *Canadian Corruption of Foreign Public Officials Act*, the *Anti-Corruption Act* (Quebec), the U.S. *Foreign Corrupt Practices Act*, and in certain circumstances, the U.K. *Bribery Act*. One Drop and its Team Members and Partners must comply with these laws, regardless of local practice and adhere to the highest standards of integrity and avoid even the appearance of impropriety.

We must not, directly or indirectly, accept, offer, promise, grant or authorize the giving of any bribe, kickback, payment or anything that can be construed as such (gifts, entertainment, employment, contracts or benefits of any kind) to any third party to influence or appear to influence action, inaction or a decision, with the intent to obtain an improper advantage or to retain business. Violations can subject you and our Organization to severe penalties and damage our public reputation, even imprisonment for individuals.

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Example:

“I know someone who works for a foreign government agency. He asked if I would be willing to hire his daughter as an intern for the summer. He implied that offering her the position might help One Drop obtain grants in the future from his agency. Would it be okay if I offered her a position or recommended her to another department for a position?” No. Offering the official’s daughter a position or ensuring she receives special consideration in the hiring process could be considered a form of bribery and may violate anti-bribery laws. Even if it wouldn’t violate the law, it would still violate our policies. Report the offer to the Reporting Line, the Talent Management Director or the Legal Department so that we can respond appropriately.

6.2. Lobbying

While lobbying is a legitimate means of access to legislative, government and municipal institutions, many jurisdictions have enacted laws and regulations that require various levels of disclosure of lobbying activities. One Drop may engage in lobbying activities, via telephone calls, written communication or meetings with holders of public office. As lobbying rules vary by jurisdiction, we must be aware of the applicable rules and ensure that we are fully compliant with all registration or notification requirements. Please consult with the Legal Department in this regard.

6.3. Money Laundering

Money laundering is the process by which funds generated through criminal activity (such as terrorism, corruption, drug dealing or trafficking, fraud, etc.) are processed through commercial transactions to conceal the source of the proceeds, avoid reporting requirements or evade taxes. As an Organization, we do not want to be used by those engaged in criminal activity. We must therefore apply the appropriate level of due diligence prior to entering into a relationship with a donor, partner or other third parties. We are also required to recognize and monitor potential warning signs that could help detect unusual and suspicious activity.

6.4. Protecting Privacy

In compliance with data privacy laws, we work to maintain the confidentiality of personal information entrusted to us by our donors or anyone else. Personal data includes any information that directly or indirectly relates to a person; for example, office e-mail addresses, telephone numbers, images, credit card information, etc. If you work with personal information as part of your job or services, use it only for legitimate business reasons and in compliance with all applicable privacy notices or policies.

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Before sharing personal information with anyone, inside or outside of the Organization, make sure the recipient is authorized to receive the information, that he or she knows and understands the information is confidential and how the information is to be used or disseminated.

7. OUR COMMITMENT TO THE COMMUNITY

7.1. The Environment

With a view to ensure sustainable development, One Drop aspires to be a responsible agent of change and a good corporate citizen. We are committed to the protection of the environment and the conservation of natural resources. Responsible environmental activity is good for both ourselves and the communities we serve. We fully comply with environmental laws and regulations, and we also expect Partners with which we partner to do the same wherever we conduct activities.

7.2. Charitable and Political Activities

One Drop encourages a culture of giving and encourages Team Members to participate in charitable, community or social activities, to the extent that the time dedicated to such activities does not interfere with the Team Member's work or services and does not result in any conflict of interest.

Because of its charitable tax-exempt status in various jurisdictions, as a general rule, our Organization is precluded from entering into political activity and no Team Member is permitted to enter into any political activity that may be construed as being attributed to the Organization. By way of example and not limitation, political activity cannot be carried on during work time, nor can Organization equipment, supplies or facilities be used in any personal political effort. As a result, you must inform your Chief-level Officer and the Legal Department prior to any involvement in political activities.

Examples:

“My friend is running for political office, and I would like to help with the campaign. Is this allowed?” Yes, your personal political activity is your business. Just make sure that you inform your Chief-level Officer and the Legal Department, and that you do not use One Drop resources, including Organization time, e-mail or the One Drop name, to advance the campaign.

“I am involved in a personal charitable activity in my community. May I obtain a list of One Drop donors and use the One Drop letterhead to solicit them to contribute to my personal charitable activity?” No, soliciting One Drop donors for personal charitable activities may create the appearance of impropriety or a conflict of interest. This list is also confidential information and is prohibited from being shared outside of the Organization.

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8. CONCLUSION

Some decisions are easy to make. However, whenever we are unsure of any work-related actions or decisions, we must ask ourselves the following questions:

- Is my action legal?
- Does it comply with One Drop's values or with our Code and its underlying policies?
- Is it fair, ethical and morally acceptable? Am I acting with integrity? What is my "gut feeling" telling me?
- How would it look if it were reported on the news or in another public forum? Would my reputation or One Drop's be negatively affected?
- Does this course of action convey an appropriate image of the Organization?
- Will the decision be regarded positively by employees, managers, partners, donors, the media and the general public?
- Does it promote One Drop's reputation as an ethical organization?
- Could someone perceive this as a conflict of interest?
- Could my action (or inaction) put anyone's health, safety or well-being at risk?
- Will I be able to justify my decision in accordance with One Drop's Vision, Mission and Values?

One Drop expects that everyone, at every level, will strive to conduct himself or herself with integrity. It is hoped that this Code will help you identify potential integrity issues, and give you guidance on how to deal with such situations. Remember, if the answer to any of the above questions is not clear and obvious, or if you are ever in the least bit uncertain of how to behave, please seek advice from either the Reporting Line, your Chief-level Officer, the Talent Management Director or the Legal Department.

Our actions shape One Drop and its future. Thank you for taking our Code to heart, honoring our values and preserving One Drop's reputation.

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