Supplier Code of Conduct

Purpose:

Superior Plus Corp., including all of our subsidiaries, (referred to as “Superior” or the “Company”) is committed to conducting business in an ethical and responsible manner. Our high standard of ethical business practices not only applies to the conduct of our employees and other representatives through our internal *Code of Business Conduct and Ethics.* We also expect our vendors, suppliers, contractors, consultants, advisors and other business partners (referred to as “Suppliers”) to uphold the highest standards of integrity, safety, ethical behavior, data privacy, and intellectual property protection. This Supplier Code of Conduct (referred to as the “Supplier Code”) sets forth the minimum requirements and expectations of all Suppliers of the Company.

The Supplier Code supplements the requirements, guidelines and standards of conduct described in each of Superior’s individual agreements in place with its Suppliers for the procurement of goods and services along its supply chain which agreements may also require compliance with additional policies of the Company. The Supplier Code is not to be read in lieu of but in addition to the provisions of all such agreements.

Compliance with Laws and Regulations:

Suppliers must comply with all applicable laws, regulations, and legal requirements in the jurisdictions in which they operate. This includes, but is not limited to, laws regarding labour, health and safety, environmental protection, anti-corruption, fair competition, data privacy, and human rights. Suppliers must maintain all necessary permits, licences, records and certifications required to operate their respective businesses.

Ethical Business Practices:

Suppliers must conduct their business with the Company in an ethical manner. This includes:

2.1. Anti-Corruption: Suppliers must not offer, promise, give, or accept bribes, kickbacks or other improper advantages to or from any Company employee or other representative. Suppliers must comply with all applicable anti-corruption laws, including the Corruption of Foreign Public Officials Act and Part IV of the Criminal Code in Canada and the Foreign Corrupt Practices Act (FCPA) in the United States.

2.2. Conflicts of Interest: Suppliers must disclose any actual or potential conflicts of interest that may arise in their relationship with the Company. For example, conflicts of interest can arise when the Supplier or representatives of a Supplier have other relationships, such as familial or financial relationships, with Superior or representatives of Superior. Suppliers must avoid situations that may compromise their objectivity, independence, or judgment when conducting business with the Company.

2.3. Gifts and Entertainment: Suppliers must not offer or accept gifts, entertainment, or other benefits that could influence or appear to influence business decisions. Any gifts or entertainment given or received must be reasonable and appropriate in the circumstances, not so lavish in type or value, or excessive in frequency, as to create the appearance of impropriety and may not be a cash payment of any amount.

2.4. Fair Competition: Suppliers must compete fairly and honestly in the marketplace. They must not engage in anti-competitive practices, such as price fixing, bid rigging, or market allocation.

2.5 Anti-Fraud: Suppliers must not seek to gain a business advantage of any kind by acting fraudulently or deceiving people. This includes dealing with third parties in bad faith, knowingly misleading third parties and other similar behaviors.

2.6 Responsible Procurement: Suppliers are to take reasonable steps to ensure their materials and services are procured from ethical sources. This includes not benefitting, directly or indirectly, from child or forced labour or any discriminatory work practices and ensuring that materials used in any products they supply do not contain conflict resources such as metals derived from minerals that originated from a conflict region that directly or indirectly benefits armed groups.

Labour and Human Rights:

Superior respects internationally recognized principles on human rights as set out in the United Nations Universal Declaration of Human Rights and the International Labour Organization's Declaration of Fundamental Principles and Rights at Work. The Company encourages Suppliers to familiarize themselves and comply with these principles and with the laws of the jurisdictions in which they operate. Suppliers must respect the human rights of their employees and workers and ensure safe and healthy working conditions. Suppliers must:

3.1. Employment Practices: Comply with all applicable laws regarding fair employment, including those related to minimum legal age requirements, wages, working hours, overtime, days of rest, benefits, freedom of association, and the right to collective bargaining.

3.2. Non-Discrimination: Treat employees and workers fairly and not discriminate against any individual in their hiring, compensation, promotion or other employment practices based on race, ethnicity, color, religion, gender, gender identification, sexual orientation, age, national origin, disability, or any other protected characteristic.

3.3. Unacceptable Sources of Labour: Prohibit the use of child labour and any form of forced or compulsory labour, including modern slavery, debt bondage, and human trafficking in their operations and supply chains.[1]

---

[1] "child labour" and "forced labour" are defined in Canada's *Fighting Against Forced Labour and Child Labour in Supply Chains Act*, S.C. 2023, c. 9 as follows:

"child labour" means labour or services provided or offered to be provided by persons under the age of 18 years and that:

(a) are provided or offered to be provided in Canada under circumstances that are contrary to the laws applicable in Canada;

(b) are provided or offered to be provided under circumstances that are mentally, physically, socially or morally dangerous to them;

(c) interfere with their schooling by depriving them of the opportunity to attend school, obliging them to leave school prematurely or requiring them to attempt to combine school attendance with excessively long and heavy work; or

(d) constitute the worst forms of child labour as defined in article 3 of the Worst Forms of Child Labour Convention, 1999, adopted at Geneva on June 17, 1999.

"forced labour" means labour or service provided or offered to be provided by a person under circumstances that:

(a) could reasonably be expected to cause the person to believe their safety or the safety of a person known to them would be threatened if they failed to provide or offer to provide the labour or service; or

(b) constitute forced or compulsory labour as defined in article 2 of the Forced Labour Convention, 1930, adopted in Geneva on June 28, 1930

3.4 Dignity and Respect: Treat employees and workers with dignity and respect. Suppliers must protect their employees and workers from violence, intimidation, harassment and other unsafe conditions in their business operations, including any sexual harassment, verbal abuse, corporal punishment or other abusive disciplinary practices. Similarly, the personnel of Suppliers are expected to behave respectfully toward Superior's personnel at all times. We will not tolerate violence, intimidation or harassment of our personnel.

Health, Safety, and Environment:

Superior is committed to upholding the highest standards of safety to protect our employees, customers, contractors, communities and the environment. Safety is one of our top priorities and is a core value at Superior. Suppliers must prioritize the health, safety, and well-being of their employees, contractors, and the environment. Suppliers must:

4.1. Workplace Safety: Provide a safe and healthy work environment that complies with applicable occupational health and safety laws and regulations and implement safety programs, training, and procedures to prevent accidents, injuries, and occupational illnesses.

4.2. Environmental Stewardship: Minimize the environmental impact of their operations, products, and services. In particular, we encourage Suppliers to minimize energy consumption and greenhouse gas emissions and to track and disclose Scope 1 and 2 greenhouse gas emissions. Suppliers must comply with all environmental laws and regulations, including those related to waste management, emissions, pollution prevention, and the protection of natural resources.

4.3. Hazardous Materials: Handle, store, and dispose of hazardous materials in a safe and responsible manner, following applicable laws and best practices.

4.4 Superior HSE Policies and Practices: Not engage in any activity on behalf of Superior or while at a Superior location without adhering to all applicable Superior HSE policies and practices.

Data Privacy and Security:

Suppliers must protect the privacy and security of personal data collected, processed, or stored during the course of their business activities with the Company. Suppliers must:

5.1. Compliance with Data Protection Laws: Comply with all applicable data protection and privacy laws, regulations, and requirements.

5.2. Data Processing and Consent: Process personal data only for the purposes specified by the Company and with the appropriate legal basis and obtain necessary consents from individuals and respect their rights regarding their personal data.

5.3. Data Security: Implement appropriate technical and organizational measures to protect personal data against unauthorized access, disclosure, alteration, or destruction and regularly assess and update data security measures to ensure ongoing effectiveness.

5.4. Data Breach Notification: Promptly notify the Company of any actual or suspected data breaches that may impact personal data shared or accessed during the business relationship and cooperate fully with the Company in investigating and remediating data breaches.

5.5. Sub processing and Transfers: Obtain the Company's prior written consent before engaging sub-processors or transferring personal data to third parties, ensuring that appropriate data protection safeguards are in place.

Confidentiality and Intellectual Property:

6.1. Confidentiality: Suppliers must protect the Company's confidential information, trade secrets, and proprietary knowledge shared with them during the course of the business relationship. Suppliers must not disclose or use such confidential information for their own benefit or for the benefit of others, except as required to fulfill their obligations to the Company. Suppliers must return or destroy any confidential information upon the Company's request or at the termination of the business relationship.

6.2. Insider Trading: Superior is a publicly-traded corporation and Suppliers and their representatives must comply with all applicable securities laws, including insider trading restrictions. In the course of their business dealings with Superior, such persons may learn information that is material and not available to the public. Trading in securities of Superior with such knowledge (or encouraging others to do so) or disclosing this information to other persons is prohibited and may result in serious criminal and civil penalties in addition to being a violation of the Supplier Code.

6.3. Intellectual Property: Suppliers must respect the Company's intellectual property rights, including trademarks, copyrights, patents, and trade secrets. Suppliers must not infringe upon or misappropriate the Company's intellectual property. Any use of the Company's intellectual property must be authorized in writing by the Company. Suppliers must also avoid breaching the intellectual property rights of third parties in the course of conducting business with Superior. This includes not using the intellectual property of any third party without the right to do so.

Diversity and Inclusion

Supplier Diversity: Superior is committed to diversity and inclusion as exhibited by our own Diversity and Inclusion Policy. We believe that integrating diversity and inclusion within our talent strategies and other company processes will improve performance while providing employees with the support needed to achieve their potential. We also aspire to have a diverse supplier base and encourage our Suppliers to promote diversity, equity and inclusion by providing diverse opportunities within the communities in which they operate, as well as integrating diverse vendors into their own supply chains.

Communication and Social Media:

7.1. Authorized Communication: Suppliers must not engage in communication with the public, including through social media platforms, on behalf of the Company without prior written authorization from Superior. All external communication should be conducted through designated representatives or channels approved by the Company.

7.2. Disclosure of Information: Suppliers must not disclose any non-public information about the Company, its operations, products, or services to the public, including through social media platforms, unless authorized by the Company. Confidential or sensitive information must be handled with the utmost care to avoid unauthorized disclosure.

Reporting and Compliance:

Superior will ensure Suppliers are aware of this Supplier Code by providing it to new and existing Suppliers for a one-time sign-off. Superior may review and revise this Supplier Code from time to time. Any revised version of this Supplier Code will be made available on Superior's website and Suppliers are expected to comply with the latest version of the Supplier Code. Suppliers are expected to enforce this Supplier Code with any personnel who may do work with the Company.

Suppliers with questions about the Supplier Code or specific situations should contact their Superior representative.

Suppliers must promptly report any known or suspected violations of this Supplier Code to their Superior representative. Suppliers should be prepared to cooperate with Superior's investigation of any such violations or suspected violations.

The Company may request evidence of compliance with the Supplier Code and Suppliers are expected to provide such documentation upon request. The Company reserves the right to audit and monitor each Supplier's compliance with this Code. In the case of a violation or potential violation of this Code, Suppliers shall work with the Company to resolve such violations. Failure to comply with the letter or the spirit of this Code may result in termination of contractual arrangements with the Supplier, subsequent disqualification as a future Supplier to Superior and/or legal action.

ConfidenceLine:

Superior has established a ConfidenceLine, which is an independent, interactive telephone service provider that is available 24 hours a day, 7 days a week at: 1 800-661-9675, in French, English and Spanish.

The ConfidenceLine is also available via the internet at www.superiorplus.ConfidenceLine.net.

The ConfidenceLine may be utilized to report violations or suspected violations of the Supplier Code to Superior on a confidential and anonymous basis.

ACKNOWLEDGEMENT AND AGREEMENT TO BE BOUND

The authorized representative (the “Representative”) of a vendor, supplier, contractor, consultant, advisor or other business partner (the “**Supplier**”) of Superior Plus Corp. or its subsidiaries (“**Superior**”), hereby acknowledges having received a copy of the Supplier Code of Conduct (the “**Supplier Code**”) and that the Representative has read and fully understands the Supplier Code.

The Representative has been provided with an opportunity to ask questions with respect to the Supplier Code, has the authority to bind the Supplier and agrees that the Supplier will fully comply with the provisions of the Supplier Code.

The Representative understands that it is the Supplier’s sole responsibility to understand the relevant laws and regulations that are applicable to the Supplier from time to time in the jurisdictions in which it operates and provides goods or services to Superior.

The Supplier shall take the necessary actions to flow down the Supplier Code principles to its affiliates and subsidiaries and any subcontractors of the Supplier or its affiliates or subsidiaries involved in business with Superior.