POLICY

Whistleblower

PURPOSE

Graham's reputation and success is built on the integrity and commitment of its employees. Graham's values of commitment, integrity and reliability are reflected throughout our operational, financial, administrative, and management practices. Graham has established a Code of Business Ethics and Conduct (the "Code") that applies to directors, officers, and employees of Graham, and Graham's affiliated companies and strategic labour providers, together with their respective independent contractors and agents. Each individual is required to sign and accept the terms of the Code as a condition of his or her employment.

POLICY

Graham's policy is to ensure that a confidential and anonymous process exists for any individual wishing to report any concerns that he or she may have regarding a questionable business practice, a breach of Graham's policies including the Code, or any other illegal, unethical or inappropriate conduct in Graham's business.

Consistent with this obligation is the responsibility of each individual to report any concern that he or she becomes aware of regarding improper business conduct. Graham believes that it is critical to maintain an environment where concerns can be raised without fear of recrimination.

Accordingly, this policy provides that any individual who, in good faith, reports a concern, will be protected from any recrimination, discrimination, retaliation or harassment, and that the report can be made on a completely confidential basis, submitted anonymously or otherwise.

DEFINITION

Incident/crisis - An incident or crisis that may generate external communications requirements may include, but is not limited to, the following:

- Serious Worker injury or fatality
- Structure collapse or major equipment failure
- Serious injury to the public
- Natural or environmental disaster - a release, disturbance, or activity that significantly impacts the community, the public or private property
- Significant project delay, change in scope or associated partners

POLICY

GUIDELINES

Reporting Concerns

- Any individual with a concern regarding improper conduct is encouraged to promptly report the concern to his or her manager. Managers are required to promptly escalate any reported or observed illegal, unethical or inappropriate conduct in accordance with this Policy.
- If an individual does not feel comfortable reporting the matter to his or her manager, any issue or concern may be reported confidentially by telephone or electronically via the third party-administered Graham Ethics & Compliance Helpline service.
- Individuals making complaints should carefully detail all facts and circumstances in order to permit a thorough and balanced investigation.

Confidentiality

- All complaints, whether or not received anonymously, will be treated as confidential to the fullest extent permitted by law. Complaint submissions should include enough information to provide an understanding of the situation and the need for review.

Anonymity

- Any individual reporting a concern may disclose his or her identity but is not required to do so. Where continued anonymity will hinder the effectiveness of an investigation, the individual making the anonymous complaint will be advised why such investigation may be hindered or impaired. Anonymity will be maintained unless and until the individual indicates anonymity is no longer required or until disclosure is otherwise compelled by process of law.

Non Reprisal

- Any individual who in good faith submits a report under this policy shall be protected from recrimination, retaliation, harassment or an adverse employment consequence as a result of such submission. Complaints made in good faith are those made with an honest belief of illegal, unethical and inappropriate conduct. By contrast, those complaints made with malice or which are knowingly false would not be considered as a good faith complaint. Any employee who retaliates against a person who has reported a concern in good faith will be subject to disciplinary action that may include dismissal. Any such retaliation should be reported immediately to the Chief Compliance Officer or the Graham Ethics & Compliance Helpline.

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Investigation of Complaints

- Where a complaint appears to principally involve accounting practices, internal accounting controls, audit practices or the conduct of Graham's senior management, the Chair of the Audit Committee will be notified. The Chair of the Audit Committee will cause the completion of an investigation and may, depending upon the subject of the complaint, seek external advice to assist with conducting such investigation.
- Complaints involving other conduct, including allegations of breaches of the Code or other policies will in the first instance be addressed by the Chief Compliance Officer. The Chief Compliance Officer will cause an investigation to be completed. The confidentiality of the complaint, the individual who made the complaint, and the investigation, will be maintained to the fullest extent possible by law. Depending upon the nature of the allegations contained in the complaint, the Chief Compliance Officer may seek external advice to assist with conducting such investigation, including accounting, legal, human resources, mediation, or other advisors. The investigation will address the complaint and any remedial action required. Where complaints are made in bad faith, these may result in legal action or disciplinary consequences for the individual submitting the bad faith complaint.

Results of Investigation

- The appointed investigator will provide the individual making the complaint with a written summary of the outcome of the investigation. Where a complaint was referred to the Chairman of the Audit Committee, at the next regularly scheduled meeting of the Board of Trustees, the Chair of the Audit Committee will advise the Board of Trustees in confidential proceedings of the outcome of the investigation and the remedial action to be directed by senior management. Any minutes of any such proceedings will safeguard confidentiality and anonymity, where sought, but subject to the limits noted herein.

Record of Investigation

- Detailed records of any investigation will be maintained and retained in accordance with legal requirements. These records will be maintained in confidence by the Chief Compliance Officer, subject to the limits of confidentiality at law and for a period of one year.

Review of Complaints and Remedial Actions

- Following each fiscal quarter, the Chief Compliance Officer and Chair of the Audit Committee will compile a summary of any unresolved complaints detailing the status of the associated investigations together with resolved complaints requiring remedial actions. This summary will be reviewed by the Audit Committee's external representatives at the next regularly scheduled Audit Committee meeting to verify adherence to this policy.

POLICY

Publication and Posting of this Policy

- The Policy will be available for review, by all employees, on Graham's Intranet site. Posters summarizing this policy and the availability and details of the Ethics & Compliance Helpline will be posted in all Graham offices and site offices, or where otherwise required by law.

U.S. Government Contracting Additional Requirements

- Where Graham has entered into a contract to which the Federal Acquisition Regulations apply, the Manager responsible for such contract will be responsible for prominently displaying in common work areas, where work under such contract is being performed, agency-provided fraud hotline posters or Department of Homeland Security (DHS) fraud hotline posters, obtainable either by reference to the websites of the Agency and DHS, or as otherwise directed by the applicable Agency Contracting Officer. The Responsible Manager will also require subcontractors to abide by this provision requiring posting of fraud hotline posters.

ADMINISTRATION

The Chief Legal and Risk Officer is responsible for the interpretation and application of this policy.

The President and Chief Executive Officer will approve all modifications and exceptions to this policy.

APPROVED BY: PRESIDENT AND CHIEF EXECUTIVE OFFICER	OWNED BY: CHIEF LEGAL AND RISK OFFICER
(Signed) A. TREWICK	(Signed) J.A. CLARK