



CREATED:	December 23, 2010	EFFECTIVE DATE:	August 1, 2024
MODIFIED:	July 1, 2015 June 25, 2024		
TOPIC:	Code of Conduct and Ethics Policy	SECTION:	Ethics

1. PURPOSE:

Our Code of Conduct and Ethics Policy (the "**Code**") sets out general principles of business conduct and ethical standards that must guide our actions. The purpose of this policy is to promote integrity and ensure that all FLINT Personnel (as defined herein) have a clear understanding of expectations regarding their conduct and decision making at work, and to provide them with a clear understanding of what to do in the event that they witness unethical behavior in the workplace, or are faced with making a decision which may not be in alignment with our core values. In this way, we will uphold our core values of:

- (i) Safety and Quality Always;
- (ii) Lead;
- (iii) Collaborative; and
- (iv) Competitive.

This Code supersedes all Code of Conduct and Ethics Policies that previously existed for the Company.

2. SCOPE:

The Code applies to all directors, officers, employees, consultants and contractors ("**FLINT Personnel**") of FLINT Corp., its subsidiaries and all companies where FLINT Corp. is the majority owner (collectively, "**FLINT**" or the "**Company**").

We expect all FLINT Personnel to comply with the Code and are committed to taking prompt and consistent action against any violations. In addition to potential civil and criminal liability, violation of the standards outlined in the Code may be grounds for disciplinary action up to and including termination of employment or other business relationships.

While the Code sets forth the guiding principles of business and ethical conduct the Company expects of all FLINT Personnel, it does not cover every issue that may arise or every situation in which ethical decisions must be made. Any questions regarding the Code and its application or interpretation should be directed to a supervisor or the Company's Senior Vice President, Legal, as applicable.

(a) Additional Duties for Leadership

All supervisors, managers and officers ("**Leaders**") have an elevated responsibility to lead according to the standards in this Code. As such, Leaders have the following additional responsibilities under the Code:

- (i) promoting compliance with the Code and leading by example in matters of ethics – in other words, demonstrating by their behaviour what it means to act with integrity;
- (ii) making sure that those who report to them understand the Code's requirements and have the resources to meet them;



- (iii) monitoring compliance with the Code and the ethics of the people they supervise;
- (iv) using reasonable care to monitor third parties acting on behalf of FLINT to ensure they work in a manner consistent with the Code;
- (v) enforcing the Code consistently; and
- (vi) supporting employees who, in good faith, raise questions or concerns.

Leaders may have additional responsibilities set out in other FLINT policies.

(b) Obligations of FLINT Personnel

All employees have a responsibility to comply with the Code. To fulfill this responsibility, you are expected to:

- (i) read the Code thoroughly and be familiar with its terms;
- (ii) read and understand all formal policies referred to in this Code; and
- (iii) learn and understand the areas of law that impact your job, including how compliance issues may impact your job and plan for them.

(c) What About Different Laws in Different Provinces?

The Company conducts business nationally and that means FLINT Personnel are subject to the laws and regulations of different provinces. Each of us is responsible for knowing and following the laws that apply to us where we work.

The principles for business conduct established by this Code are applicable throughout the various entities comprising the Company, regardless of location. Where differences exist as the result of customer-based policies, local customs, norms, laws or regulations, you must apply either the Code or local requirements – whichever sets the highest standard of behaviour.

3. REPORTING CONCERNS

If you learn of conduct that constitutes a potential or suspected violation of the standards outlined in the Code, you have an obligation to promptly report that conduct. You may do so orally or in writing and, if preferred, anonymously, through any of the following channels:

- (i) your immediate supervisor;
- (ii) your local Human Resources representative; or
- (iii) the Company's Senior Vice President, Legal or Chief Executive Officer.

If you do not feel comfortable reporting a concern to the individuals listed above, the Company's Whistleblower Policy provides a mechanism to raise concerns anonymously. Should you choose to report a matter anonymously, please be advised that the Company may not be able to adequately investigate and resolve the matters specified in your report if you fail to provide sufficient information. All reports will be treated confidentially.



4. POLICY AGAINST RETALIATION

The Company prohibits FLINT Personnel from retaliating or taking adverse action against anyone for reporting, in good faith, conduct constituting a suspected or potential violation of the Code or for cooperating with or participating in any investigation or proceeding relating to such a concern conducted by the Company or any government authority. Such prohibited retaliation includes actual or threatening the ending of employment or other business relationship of a person, or demoting, disciplining, suspending or imposing a penalty related to the employment of a person. Any individual who has been found to have engaged in retaliation against FLINT Personnel for reporting, in good faith, a conduct concern, seeking advice with respect to such reporting, or indicating a good faith intent to make such a report, or for cooperating with or participating in the investigation of such a concern, may be subject to discipline, up to and including termination of employment or other business relationship. If any individual believes that they have been subjected to such retaliation, that person is encouraged to report the situation as soon as possible to one of the people detailed in the "*Reporting Concerns*" section above.

5. CONFLICT OF INTEREST

A conflict of interest exists whenever individual interests interfere or conflict, or have the potential or appearance to do so, with the interests of the Company in a way that may adversely influence FLINT Personnel's objectivity, ability to perform Company work effectively, or the exercise of sound, ethical business judgment. Conflicts of interest can also arise when FLINT Personnel, or a member of their family or close friends or associates receive improper personal benefits as a result of their position at the Company. No FLINT Personnel should improperly benefit, directly or indirectly, from corporate property or information, their status as FLINT Personnel, or from any decision or action by the Company where they are in a position to influence. FLINT Personnel must not compete with the Company but strive to further its legitimate business interests with the utmost integrity.

(a) Potential Conflicts

FLINT Personnel must avoid situations where their personal interests or objectives are, or might be perceived to be, in conflict with the interests of the Company. Examples of conflicts of interest include, but are not limited to, situations where FLINT Personnel:

- (i) either directly or indirectly (through a family member, close friend or associate) gain personal financial benefits by use of their position or Company information obtained in the course of their employment;
- (ii) have an interest in a transaction involving the Company or a customer, business partner or supplier (not including non-material investments in publicly traded companies);
- (iii) compete with the Company for the purchase or sale of property, services or other interests or diverting an opportunity from the Company or taking personal advantage of an opportunity in which the Company has an interest;
- (iv) accept or give gifts: in the form of cash; of more than modest value; in a manner inconsistent with customary business practices or in violation of any applicable laws; as bribes, kick-backs or other payments designed to influence or compromise the conduct of the recipient or for the purpose of securing any improper advantage;
- (v) enter into any role or relationship with another FLINT Personnel that could result in personal gain or undue favour for such FLINT Personnel in the workplace;
- (vi) accept a position as an employee, consultant, officer or director of a customer or competitor of the Company; or



- (vii) become a major investor or influential shareholder of any competitor or supplier of the Company except as may be allowed pursuant to the Code. See "*Employees Conducting Business with the Company*" below.

(b) Outside Work

FLINT Personnel, other than contractors and consultants, subject to the terms of engagement, are not permitted to work for or conduct any outside business with a competitor. FLINT Personnel may not be engaged in any manner by a competitor of the Company or its subsidiaries.

If the Company determines that FLINT Personnel's outside employment or activity interferes with performance or the ability to meet the requirements of their role with the Company, as they are modified from time to time, FLINT Personnel may be asked to terminate the outside employment or activity. To protect the interests of both FLINT Personnel and the Company, any such outside work or other activity that involves potential or apparent conflict of interest may be undertaken only after disclosure to the Company and review and approval by (i) the Chief Executive Officer in the case of an officer and (ii) the applicable Vice President in the case of a non-officer employee.

Similarly, to the extent that FLINT Personnel is interested in accepting an appointment as a director, officer or other representative of another company or entity, or other company or entity whose business is competitive with or likely to be competitive with that of the Company's, or is otherwise considering a material investment in any such company, such appointment or investment, as the case may be, may proceed only after disclosure to the Company by FLINT Personnel and, in the case of an officer or employee, review and approval by the Chief Executive Officer and, in the case of the Chief Executive Officer, review and approval by the Board of Directors of the Company (the "**Board**").

(c) Gifts and Hospitality

FLINT Personnel must not accept or grant any gift, perquisite benefit, or other favour which may be intended or perceived to be intended to influence or be provided in exchange for a favour or advantage to a third party conducting or wishing to conduct business with the Company. To preserve the image and integrity of FLINT Personnel and the Company, the following guidelines shall be followed:

- (i) Business gifts other than items of small intrinsic value (\$250 or less) should not be accepted from suppliers nor given to clients or customers;
- (ii) Reasonable hospitality is an accepted courtesy of a business relationship. Reasonable hospitality is defined as hospitality that, in the normal course of business, may be reciprocated by FLINT Personnel or a customer;
- (iii) The frequency and nature of the gifts or hospitality accepted or given must not create a situation or relationship that may be deemed by others to have influenced FLINT Personnel in making a business decision; and
- (iv) FLINT Personnel shall not solicit suppliers for business gifts or hospitality for personal benefit.

FLINT Personnel must, at all times, avoid the appearance of and the act of improperly influencing business relationships with the organizations or individuals with whom they deal, including but not limited to the Company's customers, suppliers, and/or organizations or individuals that FLINT is negotiating or renewing contracts with at the relevant time. Gifts and hospitality shall never be provided by FLINT Personnel for the purpose of securing favorable treatment for themselves or the Company.

Gifts and hospitality provided or accepted by FLINT Personnel must be modest, occasional, consistent with standard industry practice, business-related, not in the form of cash or cash equivalent, and permitted by law. If you are unsure



about any gift or hospitality, do not assume it is permitted. It is recommended that you discuss the situation with your supervisor or department manager.

The provision of gifts and hospitality to a government official is not permitted and may be illegal if it is provided to obtain an improper advantage for the Company. FLINT Personnel must always comply with anti-corruption and anti-bribery laws in any jurisdiction in which the Company does business. See "*Prevention of Corruption*" below.

(d) Disclosures of Conflicts of Interest

If FLINT Personnel finds themselves in a situation where a conflict of interest exists or may be perceived to exist, full disclosure of the circumstances to the Company will provide an opportunity to deal with the issue before difficulties arise. To address or eliminate an existing or potential conflict of interest, FLINT Personnel are directed to contact their supervisor or department manager immediately. If the conflict is such that the supervisor or department manager may also be involved, FLINT Personnel are directed to contact their divisional Vice President or Human Resources.

6. FAIR DEALING

We seek to outperform our competition fairly and honestly. We seek competitive advantages through superior performance, never through unethical or illegal business practices. Using proprietary or confidential information, possessing trade secret information that was obtained without the owner's consent, or including such disclosures by past or present employees of other companies is prohibited. FLINT Personnel must respect the rights of and deal fairly and honestly with the Company's customers, suppliers, partners, joint interest owners, competitors and employees. No FLINT Personnel should take unfair advantage of business associates through manipulation, concealment, and abuse of confidential information, misrepresentation or any other unfair or unethical practice. All dealings on behalf of the Company must be conducted within the spirit and letter of the law.

7. COMPANY INFORMATION, RECORDS AND PROPERTY

The use of Company property including time, facilities, vehicles, equipment, tools, supplies or other material is permitted only when performing Company duties, unless expressly authorized by the Chief Executive Officer or Vice President concerning the use of Company property.

(a) Confidential Information

All information and intellectual property created in the course of an individual's employment or other business relationship with the Company is the exclusive property of the Company. All Company information or the identity of any customer of the Company, should be considered confidential, and must not be disclosed to any outside party, including on social media platforms, discussion boards, chat rooms or otherwise, unless required by law or as part of an authorized business practice approved by the appropriate officer or executive. Confidential information may take a variety of forms, including, but not limited to, verbal or written, computer data and files, paper documents and files, photos or film.

FLINT Personnel shall not use, copy or disclose confidential information for personal gain or advantage. Unauthorized disclosure includes revealing information concerning the Company's plans, strategies, customers, employees, sub-contractors, suppliers, business associates, technical data test results, contracts, computer software, financial data (except as published with the authorization of the Company's officers), proposed mergers or acquisitions, or other information regarding the private affairs of the Company.

FLINT Personnel may disclose confidential information only for the purpose of conducting Company business, where required as an authorized business practice, and at all times under the management and control of the senior manager in the business unit where the information was created.

FLINT Personnel have a duty to safeguard confidential or proprietary information against unauthorized external and internal disclosure. FLINT Personnel who have such information in their possession are responsible for its safekeeping



at all times. It is expected that the material will be protected in a manner that is appropriate to the sensitivity of that information, and consistent with established Company information storage and security protocols.

Confidential information about another organization or third parties gained by FLINT Personnel in the course of work duties must also be protected in the same manner as confidential information about the Company.

(b) Maintaining Accurate Books and Records

All FLINT Personnel must maintain accurate and complete business records. Recording and reporting information, including information related to operations, environment, health and safety, training, human resources, and financial matters, must be done honestly, accurately and with care. FLINT Personnel are responsible for ensuring the accuracy of all books and records within their control. It is against Company policy, and in some circumstances illegal, for any FLINT Personnel to cause Company books and records to be inaccurate or misleading. No FLINT Personnel shall knowingly alter, destroy or make a false entry in any record with the intent to obstruct an investigation or audit.

FLINT Personnel shall follow the Company's administrative and accounting controls to ensure that FLINT complies with the above requirements and that financial and other reports are accurately and reliably prepared, and fully and fairly disclose all required material information.

If at any time any FLINT Personnel feels they have witnessed illegal or unethical behavior or practices in the conduct of the Company's financial affairs, they are required to report their concerns to the appropriate officer or refer to the Company's Whistleblower Policy for more information. All such disclosures will be dealt with without fear of reprisal.

Any questions in this area should be directed to the Company's Chief Financial Officer or Chief Executive Officer.

(c) Representing the Company

Unless FLINT Personnel are specifically authorized to represent FLINT to the media, they may not respond to media inquiries, requests for information or otherwise represent or communicate on behalf of the Company. This includes newspapers, magazines, trade publications, radio and television as well as any other external sources requesting information about the Company. Any media contact on any topic should be immediately referred to the Vice President or Chief Executive Officer.

Unless specifically authorized, FLINT Personnel must not address any Company matter in public, including on social media. Views expressed by FLINT Personnel on social media can affect the Company's reputation, so individuals must not represent their personal views as those of the Company. FLINT Personnel are cautioned to use social media responsibly, respectfully and with integrity, always ensuring any posted comments are appropriate.

8. RESPECT IN THE WORKPLACE

The Company is committed to providing a safe, diverse and tolerant work environment, free of discrimination and harassment of all kinds. The Company will abide by all applicable employment and human rights legislation in those jurisdictions where it does business.

As FLINT Personnel, you are expected to treat others with the same respect, cooperation and dignity you wish for yourself. Discrimination or harassment of any FLINT Personnel, customer or supplier will not be tolerated. This includes, but is not limited to, bullying, workplace violence, sexual, and other forms of harassment. Specifically, FLINT Personnel shall not:

- (i) discriminate against or harass FLINT Personnel, or any other person with whom they come in contact in the course of their role with the Company, on the basis of gender or gender identity, race, ethnic background, religion, disability, age, marital or family status, pregnancy, sexual orientation or any other personal characteristic protected by law; or



- (ii) engage in abusive or harassing conduct toward FLINT Personnel, or any other person with whom they come in contact in the course of their role with the Company, such as unwelcome sexual advances or other non-business, personal comments or conduct that makes others uncomfortable in their role with the Company.

All acts or threats of workplace violence are prohibited. We encourage and expect you to report workplace harassment, discrimination or other inappropriate conduct as soon as it occurs.

The Company is committed to providing equal employment to all employees and qualified applicants. The Company's "Respect in the Workplace" policy provides more detail and direction on these matters.

9. HEALTH, SAFETY, AND THE ENVIRONMENT

The Company is committed to making the work environment safe, secure and healthy for FLINT Personnel and others. You are expected to consult and comply with all applicable safety laws and Company rules regarding workplace conduct to ensure the safety of FLINT Personnel and others at all times and conduct our business in a manner that takes every reasonable precaution to minimize the risk of work-related injuries, illnesses and accidents.

FLINT Personnel should immediately report any unsafe or hazardous conditions or materials, injuries and accidents connected with Company business and any activity that compromises Company security to your supervisor. FLINT Personnel must not work under the influence of any substances that would impair the safety of others.

The Company further strives to protect the environment and all FLINT Personnel are expected to consult and comply with all applicable environmental laws and regulations.

For detailed information regarding health, safety and the environment, refer to the Company's "Health, Safety & Environment" policy.

10. COMPLIANCE WITH THE CODE, COMPANY POLICIES, AND THE LAW

All FLINT Personnel must comply with both the letter and spirit of all policies set out in the Code, our Company policies and all applicable laws, rules and regulations of the cities, provinces, states and countries in which the Company operates. FLINT Personnel should take care to avoid even the appearance of impropriety. FLINT Personnel who fail to comply with this policy and applicable laws will be subject to disciplinary measures, up to and including termination of employment or other business relationships.

11. PREVENTION OF CORRUPTION

Unlawful or unethical behaviour is not tolerated, including soliciting, accepting, or paying bribes or other illicit payments for any purpose. Situations where judgment might be influenced or may appear to be influenced by improper considerations must be avoided. Payment or acceptance of any kickbacks from a contractor or other external party is prohibited.

The use of the Company's funds or assets for an unlawful or improper purpose is strictly prohibited, including payments made by or on behalf of the Company either directly or indirectly to government officials, political candidates or political parties. FLINT Personnel are required to perform their employment, contracting, consulting or other duties in accordance with all applicable municipal, provincial, state, federal and foreign laws, including those relating to bribery and corrupt practices, which includes, but is not limited to, the *Corruption of Foreign Public Officials Act (Canada)*, the *Foreign Corrupt Practices Act (U.S.A.)* and local anti-bribery or anti-corruption laws applicable to the Company, all of which prohibit bribing foreign public officials.

If you have any questions, please consult with the Company's Senior Vice President, Legal.



12. HUMAN RIGHTS AND MODERN SLAVERY

(a) Human Rights

The Company is committed to upholding fundamental human rights and believe that all human beings around the world should be treated with dignity, fairness, and respect. We respect all labour laws in every territory in which we operate and maintain stringent controls to ensure that our supply chain is free from any form of forced labour and that we are never involved, either directly or indirectly, in the infringement of human rights. All suppliers are required to agree to our position on human rights and commit to ensuring that they never make use of child or forced labour.

(b) Modern Slavery

The Company is committed to preventing any form of modern slavery within our business and our supply chain and only contracts with third parties who demonstrate a serious commitment to the health and safety of their people and operate in compliance with human rights laws and principles. We do not use or condone the use of slave labour or human trafficking, denounce any degrading treatment of individuals or unsafe working conditions, and support our products being free of conflict minerals. All third parties that we engage must comply with modern slavery laws and have adequate controls in place to ensure that they are not exposed to or complicit in human trafficking and modern slavery. We work closely with our third parties on an ongoing basis to ensure that they are acting responsibly.

13. WAIVERS AND AMENDMENTS

The Board may waive application of the Code for any directors or officers. The Chief Executive Officer of the Company may waive application of the Code for any FLINT Personnel (other than directors and officers), provided that they report any such waivers granted to the Board at its next meeting. A request for such a waiver should be submitted in writing to the Board or the Chief Executive Officer, as applicable, for their consideration.

Only the Board may amend any provision of the Code. The Company will promptly disclose to investors all substantive amendments to the Code, as well as all waivers of the Code granted to directors or officers in accordance with applicable laws and regulations.

14. NO RIGHTS CREATED

This Code is intended as a component of the flexible governance framework within which the Board, assisted by its committees, supervises the management of the business and affairs of the Company. While it should be interpreted in the context of all applicable laws, regulations and listing requirements, as well as in the context of the Company's Articles and By-Laws, it is not intended to establish any legally binding obligations.



CODE OF CONDUCT AND ETHICS POLICY

In summary, our Code is:

We avoid situations and relationships that result in a conflict of interest.

We disclose actual or potential conflicts of interest.

We engage in fair and just competition with our competitors.

We conduct personal business with the Company only if it is officially authorized by an Officer of the organization.

We maintain accurate business records and keep all private and sensitive information confidential.

We treat each other with respect and fairness.

We work safely in a healthy environment and strive to be environmentally responsible in all our business activities in accordance with the Company's Safety Management System.

We recognize that compliance with this policy is a condition of our employment or business relationship with the Company. Annually, salaried staff and non-union hourly employees read and reaffirm our agreement to comply with the Code. Field workforce sign an acknowledgement form upon commencement of employment.

Approval:

<p>(signed) <i>"Sean McMaster"</i> Chair of the Board of Directors</p>	<p>(signed) <i>"Barry Card"</i> Chief Executive Officer</p>	<p>Date of Approval and Issue: Dated: June 25, 2024</p>
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