

POLICY:

As indicated in the Code of Business Conduct and Ethics of the Company, the Company and its subsidiaries (together, the “**Sienna Entities**”) have a strong commitment to the conduct of their business in a lawful and ethical manner. Directors, officers, managers, employees and contractors of the Sienna Entities (collectively, “**Sienna Personnel**”) are expected to talk to supervisors, managers or other appropriate personnel about concerns they may have in respect of illegal or unethical behavior and when in doubt about the best course of action in a particular situation. It is the policy of the Sienna Entities not to allow retaliation for reports of such conduct made in good faith. It is, at the same time, unacceptable to file a report knowing it is false.

The Sienna Entities require honest and accurate recording and reporting of information. The Sienna Entities’ accounting records are relied upon to produce reports for management, directors, managers, security holders, governmental agencies and persons with whom the Sienna Entities do business. All of the Company’s financial statements and the books, records and accounts on which they are based must appropriately reflect the Sienna Entities’ activities and conform to applicable legal, accounting and auditing requirements and to the Sienna Entities’ system of internal controls.

1.

(a) Confidential Complaint Procedures – Accounting or Auditing

Any employee with a good faith concern about any accounting or auditing matter or any other matter which such employee believes is in violation of the Code of Business Conduct and Ethics, including:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statements of the Company,
- fraud or deliberate error in the recording or maintaining of financial records of the Sienna Entities,
- deficiencies in, or non-compliance with, the Sienna Entities’ system of internal controls,
- misrepresentations or false statements to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Sienna Entities, or
- deviations from full and fair reporting of the Sienna Entities’ financial condition, can report those concerns directly to the Chair of the Audit Committee of the Company (who is independent of management of the Sienna Entities) on a confidential and, if desired, anonymous basis by reporting online through the Whistleblower Hotline at <http://www.sienna.confidenceline.net/>, or by telephone at 1-800-661-9675.

Confidentiality of complaints received by the Chair will be maintained to the fullest extent possible, consistent with the need to conduct an appropriate review. When possible, the Chair will acknowledge receipt of a complaint, although it is not the intention to communicate to the person making the complaint the status of its review or resolution.

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Upon receipt of a complaint, the Chair will determine whether the complaint relates to a questionable accounting or auditing matter. Any complaints that do so relate will be immediately brought to the attention, and reviewed under the direction, of the Audit Committee of the Company. Prompt and appropriate corrective action will be taken when and as warranted in the judgement of the Audit Committee.

The Chair will maintain a log of all complaints that are received, tracking their receipt, investigation and resolution.

(b) Confidential Complaint Procedures – Workplace Violence, Harassment and Bullying

The Code of Business Conduct and Ethics and the Workplace Violence, Harassment and Bullying policies outline the requirements for Team members to immediately report any incidents of inappropriate conduct. Team members are strongly encouraged to speak directly with the most appropriate person i.e. supervisor, manager, HR Business Partner, Vice President of People or Executive Director/Administrator or General Manager about the details of their complaint.

However, should a Team member decide to utilize the Whistleblower Hotline information noted in section (a) to report an incident, the information received will be provided to the Executive Vice President, People and Chief Administrative Officer. Appropriate action will be taken based on the information received. Retaliation of any kind is not permitted and it is unacceptable to file a report knowing that it is false.

2. Protection of Sienna Personnel

The Sienna Entities will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any Sienna Personnel in the terms and conditions of employment based upon any lawful actions with respect to good faith reporting of complaints as contemplated in these procedures.

Attachments: N/A