



CSR/Sustainability Requirements

Pacbrake Company is dedicated to maintaining the highest standards of integrity, transparency, and accountability in all aspects of our operations. This policy outlines our commitments and guidelines regarding data protection and data security, financial responsibility, disclosure of information, fair competition and anti-trust, counterfeit parts, export controls and economic sanctions, and whistleblowing and protection against retaliation.

Data Protection and Data Security

Pacbrake is committed to protecting the privacy and security of all data related to our employees, customers, and business operations.

- **Data Privacy:** Ensure compliance with applicable data protection laws and regulations, including the General Data Protection Regulation (GDPR) and the Personal Information Protection and Electronic Documents Act (PIPEDA).
- **Data Security Measures:** Implement robust security measures, including encryption, access controls, and regular security audits, to protect against data breaches and unauthorized access.
- **Employee Training:** Provide regular training to employees on data protection best practices and the importance of maintaining data security.

Financial Responsibility (Accurate Records)

Pacbrake is committed to maintaining accurate and complete financial records to ensure transparency and accountability in our financial reporting.

- **Accurate Record-Keeping:** Maintain accurate and timely records of all financial transactions in accordance with generally accepted accounting principles (GAAP) and applicable laws.
- **Internal Controls:** Implement effective internal controls to prevent and detect fraud, errors, and irregularities in financial reporting.
- **Audit and Compliance:** Conduct regular internal and external audits to ensure compliance with financial policies and procedures.

Disclosure of Information

Pacbrake is committed to providing transparent and truthful information to stakeholders, including employees, customers, suppliers, and regulatory authorities.

- **Truthful Communication:** Ensure that all disclosures and communications are accurate, complete, and not misleading.
- **Timely Disclosure:** Provide timely and relevant information to stakeholders in accordance with legal and regulatory requirements.
- **Confidential Information:** Protect confidential and proprietary information from unauthorized disclosure or misuse.

Fair Competition and Anti-Trust

Pacbrake is committed to promoting fair competition and complying with all applicable anti-trust and competition laws.



- Compliance with Laws: Ensure compliance with all applicable anti-trust and competition laws, including the Competition Act in Canada.
- Anti-Competitive Practices: Prohibit practices that restrict competition, such as price-fixing, bid-rigging, and market allocation.
- Training and Awareness: Provide regular training to employees on anti-trust laws and the importance of fair competition.

Counterfeit Parts

Pacbrake is committed to preventing the use of counterfeit parts in our products and supply chain.

- Supplier Verification: Conduct thorough due diligence and verification of suppliers to ensure the authenticity of parts and materials.
- Quality Control: Implement stringent quality control measures to detect and prevent the use of counterfeit parts.
- Reporting and Remediation: Establish procedures for reporting suspected counterfeit parts and taking appropriate corrective actions.

Export Controls and Economic Sanctions

Pacbrake is committed to complying with all applicable export controls and economic sanctions regulations.

- Compliance with Regulations: Ensure compliance with all relevant export control and economic sanctions laws, including those imposed by the Canadian government, the United States, and other jurisdictions where Pacbrake operates.
- Screening Processes: Implement screening processes to prevent transactions with sanctioned entities or individuals.
- Training and Awareness: Provide regular training to employees on export controls and economic sanctions regulations.

Whistleblowing and Protection Against Retaliation

Pacbrake is committed to fostering a culture of transparency and accountability, and to protecting individuals who report unethical or illegal activities.

- Whistleblower Protection: Protect whistleblowers from retaliation and ensure their confidentiality.
- Reporting Mechanisms: Provide clear and accessible channels for employees and stakeholders to report concerns or violations of this policy.
- Investigation and Response: Conduct thorough and impartial investigations of reported concerns and take appropriate corrective actions.

REVISION DETAILS *(MUST be filled out when a revision is made)*

REV #	DATE	DESCRIBE THE CHANGE MADE	AUTHOR
01	07-Jul-2024	Creation of CSR Sustainability Requirements	P. Lisle