

BOYD GROUP INCOME FUND NON-DISCRIMINATION & ANTI-HARASSMENT POLICY

Scope

This policy applies to the Boyd Group Income Fund, its subsidiaries, affiliates, partnerships, joint ventures (collectively the “Company”) and to such entities’ shareholders, directors, officers, employees and agents (“Company Representatives”).

It sets forth the Company’s policy on prohibiting unlawful discrimination and harassment, and protecting against retaliation for making reports on discriminating or harassing conduct.

This policy complements other applicable Company policies, such as the Company’s Code of Business Conduct and Ethics, and the Company’s Reporting and Anti-Retaliation policy, which sets forth the Company’s clear policy on reporting illegal or unethical behavior, including violations of this Non-Discrimination & Anti-Harassment Policy, and protection against retaliation for making such reports.

The Company’s Commitment

The Company is committed to providing a work environment free from discrimination and harassment (including sexual harassment), in which all individuals are treated with respect and dignity.

Every Company Representative has the right to participate in an environment that promotes equal opportunities and that prohibits and prevents all forms of discrimination, harassment and violence.

This policy strives to comply with the current laws and regulations that govern our work environment. If any inconsistency arises between any term of this policy and any provision of any human rights, health and safety or other legislation, the applicable laws shall govern.

Definitions

1. “Discrimination”

The laws of each jurisdiction in which we operate prohibit discrimination on various protected categories. These protected categories may include, but are not limited to: veteran status, uniformed service member status, race, color, religion, sex, gender identity, gender expression, sexual orientation, pregnancy (including childbirth, lactation or related medical conditions), age, nationality, national origin or ancestry, place of origin, ethnic background, creed, marital status, source of income, family status, physical or mental disability, genetic information (including testing and characteristics), political belief, political association, political activity, social disadvantage, receipt of public assistance, and record of certain offenses or certain convictions.

Employment related decisions, including those relating to recruitment, hiring, termination, remuneration, benefits, promotion, training and personal development shall be free from discrimination based on any applicable protected category.

2. “Harassment”

The laws of each jurisdiction in which we operate prohibit workplace harassment. While each jurisdiction defines “harassment” differently, generally speaking, it is understood to be a form of unlawful discrimination, which includes conduct such as: (1) verbal conduct including threats, epithets, derogatory comments or slurs; (2) visual conduct including derogatory posters, photography, cartoons, drawings or gestures; and (3) physical conduct including assault, unwanted touching or blocking normal movement.

Workplace harassment should not be confused with legitimate, reasonable management actions that are part of the normal work function, including but not limited to:

- measures to correct performance deficiencies, such as placing an employee on a performance improvement plan;
- imposing discipline for workplace infractions; or
- requesting appropriate medical documents or information in support of an absence from work.

Harassment also does not include workplace conflict that may occur between individuals or differences of opinion between co-workers or other conduct that does not interfere with a climate of understanding and respect for an employee’s dignity and worth, and that is not based on a Protected Category.

3. “Sexual Harassment”

The Company strictly prohibits sexual harassment.

The laws of each jurisdiction in which we operate prohibit sexual harassment. While each jurisdiction defines “sexual harassment” differently, generally speaking, it is understood to be a form of unlawful conduct, which includes but is not limited to:

- engaging in a course of vexatious comments or conduct against a worker in a workplace because of sex, sexual orientation, gender identity or gender expression, where the course of comments or conduct is known or ought reasonably to be known to be unwelcome; or
- making a sexual solicitation or advance where the person making the solicitation or advance is in a position to confer, grant or deny a benefit or advancement to the worker and the person knows or ought reasonably to know that the solicitation or advance is unwelcome.

Responsibilities

Responsibilities of all Managers and Supervisors

Managers and supervisors are expected to assist in maintaining a discrimination-free and harassment-free workplace and to immediately contact Human Resources Department if they receive a complaint of workplace discrimination, harassment or violence, or witness or are aware of discriminating, harassing or violent behavior.

Managers must also take every reasonable precaution to ensure the health and safety of workers under their supervision and protect employees from workplace violence.

Responsibilities of all Employees

Each employee of the Company is responsible for ensuring his or her behavior does not violate this policy and for fostering and participating in a work environment that is based on respect and is free of harassment.

Each employee is also required to report to his or her manager or Human Resources Department, the existence of any workplace discrimination, harassment, violence or threat of workplace violence. This includes threats by other employees, other Company Representatives, customers, other business partners, visitors or members of the public. However, if the employee's manager or the person the employee would typically report such an incident to is the alleged perpetrator, the employee should submit the report to Human Resources, as applicable.

Reporting Violations of this Policy

This policy complements the Boyd Group Income Fund Reporting and Anti-Retaliation policy available here: <https://boydgroup.com/assets/docs/social/boyd-cs-anti-retaliation.pdf>, which sets forth the Company's clear policy on reporting illegal or unethical behavior, including violations of this Non-Discrimination & Anti-Harassment Policy, and protection against retaliation for making such reports.

Contact Information

Employees can submit questions about this policy or report matters to the Company as follows:

By email:

- chro@boydgroup.com to reach a Human Resources representative, or
- legal@boydgroup.com to reach our In-House Counsel

By regular mail:

The Boyd Group Income Fund
1745 Ellice Ave
Winnipeg, MB R3H 1A6
Canada

This policy has been adopted on and made effective as of January 1, 2019.