

HUMAN RESOURCES POLICY SUMMARY

Our core Values: • Stewardship of resources • Transparency • Alignment of Interest • Responsible corporate citizen	Parental Leave • Under Quebec's law: maternity leave = up to 18 weeks, paternity leave = up to 5 weeks, parental leave = up to 52 weeks • Québec Parental Insurance Plan, benefits are paid to support the income of an employee who is absent from work to go on leave after the birth or adoption of a child • Support for breastfeeding mothers
Performance feedback process • Annual formal process and ongoing informal • Written guidance for career development • Social and environmental goals • Clearly identified and achievable goals • 360-degree feedback process • Provided to all tenured employee and interns	Diversity and Belonging Commitment • We believe that diversity of thought has always been a source of strength, and we promote a respectful and inclusive work environment where no form of discrimination or harassment is tolerated. • We give anyone a chance. We offer all candidates the same opportunities, considering technical, ethical and relational skills exclusively, without discrimination of any kind, whether positive or negative. • We value open dialogue and the debate of ideas, recognizing that diversity of perspectives enriches our organization. • We track workforce diversity (spanning background, expertise, gender, and age) and remain committed to building a balanced team to maximize a breadth of perspectives across our company, including our Board of Directors and Advisory Expert Panel.
Work week and work from the office policy • Work from the office policy: 3/20 rule (minimum 3 days a week or 20 hours in the office) to promote exchange and culture • Executive: 40h-45h / week • Analyst: 20h-35h / week • Administrative support: 20h-35h / week • Intern: Minimum wage or contract	Promoting local Impact • Local hiring preference, to build a strong community
Incentive Compensation Programs • All employees allowed to participate in the company's ownership • All employees entitled to incentive compensation program	Fight against Child and forced Labor • Minimum hiring age: 18
Employment Benefits • Executives (>15% ownership): life insurance • When >7 full time employees: group insurance • All employees: Coverage of the cost of public transportation to get to work	New Employee Onboarding Process • See «On boarding at Borealis GAM» guide
Continuing Education • Formal training (degree, certification): reimbursed if passed • Access to conferences for professional development	Privacy Policy • Our Privacy Policy, as per our Compliance Manual, and approved by the AMF, covers all employees and contract employees.
Employment Termination • Written notice of employee performance prior to termination • Performance improvement plans offered prior to termination • Minimum of 2-week severance per year of employment • Benefits to be kept for 6 months after termination	Code of Ethics • All employees must know and demonstrate a commitment to always respect Borealis GAM Code of Ethics, which include the CFA's Code of Ethics and Standards of Professional Conduct, always.