



**COMPLAINT PROCEDURES FOR ACCOUNTING, INTERNAL ACCOUNTING
CONTROLS, AUDITING AND OTHER ETHICAL MATTERS**

A. OBJECTIVE AND SCOPE

- The Nova Scotia Gaming Corporation (NSGC) Audit Committee has established these procedures with respect to complaints on accounting, internal accounting controls, auditing and other ethical matters (the "Policy").
- This Policy confirms in writing NSGC's procedures established by the NSGC Audit Committee for:
 - ▶ The receipt, retention and treatment of complaints and/or concerns received by NSGC from any person, directly or indirectly, anonymously or openly, regarding accounting, internal accounting controls, auditing and other ethical matters of NSGC; and,
 - ▶ The confidential, anonymous submission by employees of NSGC of concerns regarding questionable accounting, internal accounting controls, auditing and other ethical matters of the Corporation.

B. POLICY OVERSIGHT

- The NSGC Audit Committee has the ultimate responsibility for the stewardship of this Policy.
- Under the direction of the NSGC Audit Committee, the Vice President, Finance has the responsibility of administering this Policy.

C. COMMUNICATION AND ENFORCEMENT

- All directors, officers and employees of NSGC will be advised of this Policy and its importance. A copy of this Policy shall be available on NSGC's Website (to ensure NSGC's stakeholders are aware of this Policy). A copy of this Policy shall also be provided to the directors, officers and employees of NSGC who are, or may be, involved in assisting in the administration of this Policy. Such directors, officers and employees are required to understand this Policy and its operation to ensure compliance with its terms.

D. RAISING A CONCERN OR COMPLAINT

- NSGC is committed to provide a work environment based on trust and respect and enable all employees to work without fear of intimidation, discrimination or violence. As part of this commitment, NSGC encourages an open and frank atmosphere in which problems, concerns or complaints can be raised without fear of being retaliated against.

Activities that can be reported

- The following activities (each a “Reportable Activity or Ethical Concern”) shall be reported promptly as outlined below:
 - ▶ Any concerns or complaints with respect to accounting, internal accounting controls, and auditing matters;
 - ▶ Any concerns or complaints with respect to ethical behaviour or management-related concerns of NSGC directors, management or staff; and,
 - ▶ Evidence of an activity by an employee that may constitute corporate fraud, violation of federal or provincial laws or misappropriation of any NSGC’s property.

Channels of Communication/Assistance

- A Reportable Activity or Ethical Concern could generally be discussed with or reported to the employee’s immediate supervisor. However, if such reporting is either inappropriate, does not provide the necessary level of confidentiality or if the employee otherwise prefers, the Reportable Activity or Ethical Concern should be discussed with or reported, as appropriate, to the Vice President, Finance or to the President & CEO or to a member of the Audit Committee.

Confidentiality

- NSGC is fully committed to maintain adequate procedures for the confidential, anonymous reporting by employees of NSGC of a Reportable Activity or Ethical Concern.
- Any submission made by an employee of NSGC regarding a Reportable Activity or Ethical Concern shall be treated on a confidential basis. The employee’s identity shall be treated anonymously and confidentially, unless specifically permitted to be disclosed by the employee, or unless required by law. Anonymous and confidential submission shall only be disclosed to those persons who have a need to know in order to properly carry out an investigation, in accordance with the procedures on handling the report of such Reportable Activity or Ethical Concern under section E of this Policy.

Retaliation

- Any employee who in good faith reports a Reportable Activity or Ethical Concern will be protected from threats of retaliation, discharge, or other types of discrimination including but not limited to, lower compensation or inferior terms and conditions of employment that are directly related to the disclosure.

- Any employee, who retaliates against another employee who reports a Reportable Activity or Ethical Concern, may face disciplinary actions, including termination of his or her employment, without notice.

E. PROCEDURES FOR HANDLING THE REPORTING OF A REPORTABLE ACTIVITY

- Any director, officer or employee who receives a submission from any person regarding a Reportable Activity or Ethical Concern shall immediately report such submission to the Vice President, Finance, regardless of the materiality of the allegation of the existence of such submission, for reporting and statistical purposes.
- Upon receipt of a submission from any person regarding a Reportable Activity or Ethical Concern, the Vice President, Finance will immediately report such submission to the Chair of the Audit Committee, regardless of the materiality of the allegation.
- The Vice President, Finance, upon receipt of any submission regarding a Reportable Activity or Ethical Concern, shall:
 - ▶ Review and assess the seriousness of the Reportable Activity or Ethical Concern and investigate as appropriate;
 - ▶ Report it to the NSGC Audit Committee Chair, and to the Audit Committee, as appropriate; and,
 - ▶ Report back to the employee or third party who reported the Reportable Activity or Ethical Concern, upon completion of the investigation or as otherwise appropriate.
- On a quarterly basis or upon request, the Vice President, Finance shall prepare a report to the NSGC Audit Committee showing all submissions on Reportable Activities or Ethical Concerns received during the previous quarter; how submissions related to a Reportable Activity or Ethical Concern were handled; results of any investigation; and any corrective action taken.

F. RETENTION OF COMPLAINTS AND INVESTIGATIONS

- All concerns/complaints and investigations with respect to a Reportable Activity or Ethical Concern shall be retained for 6 years.

G. CONTACT PERSONS

- Any questions with respect to the general application of this Policy should be made to:

Vice President, Finance
902-424-2203