
Ethics Reporting Policy

PURPOSE:

To ensure the Company has an anti-fraud program which encourages all employees to report any incidents of suspected, alleged or actual fraud.

To ensure the Company has an avenue for all employees to report suspected violations of laws or regulations or business conduct in a private and confidential manner.

To ensure a direct line to the Board of Directors if you suspect a violation by any member of SunOpta's Senior Leadership Team.

To ensure the Audit Committee has a number of sources for obtaining information other than through management or the auditors;

To ensure employees are aware that confidentiality will be protected where necessary and employees who report a suspected violation in good faith will be shielded from retaliation.

OBJECTIVE:

- 1. What should be reported to the Audit Committee?** All acts of suspected theft and/or fraud should be reported to the Audit Committee.

It is not possible to present a comprehensive list of every act that should be reported; however, some instances include:

- A. Illegal acts such as theft or fraud, or suspected theft or fraud, including but not limited to:
 - a) Fraudulent financial reporting
 - b) Misappropriation of assets
 - c) Use of expenditures and liabilities for improper purposes
 - d) Fraudulently obtained revenue
 - e) Avoidance of costs and/or expenses
 - f) Self-dealings and legal violations of laws, regulations, internal controls and policy
- B. Non arm's length transactions or dealings which are not disclosed or considered inappropriate.

- 2. What should be reported to the SunOpta Confidence Hotline?** (SunOpta Confidence Hotline is an interactive service that puts you in touch with independent, trained professional assistants when you need help with sensitive information or issues pertaining to your place of employment).

Your first point of contact should be your direct supervisor or Human Resource Manager, however, the SunOpta Confidence Hotline is available if you wish to remain anonymous or you are not receiving a satisfactory response.

It is not possible to present a comprehensive list of every act that should be reported; however, some instances include:

1. Discrimination & Harassment
2. Food Safety
3. Employee Safety
4. Quality Concerns
5. Violations of documented company policies
6. Violations in health and safety rules, environmental laws
7. Workplace Violence
8. Substance Abuse
9. Sexual Harassment
10. Conflicts of Interest
11. Malicious Property Damage
12. Release of Proprietary Information
13. Suspected fraudulent activity
14. Any other matter, relationship or transaction that does not appear to be in the best interest of the company, its shareholders or employees

3. What should be reported to the Governance Committee? Any matters relating to any member of SunOpta’s Senior Leadership Team. Complete list summarized is below:

Title
Chief Executive Officer
Chief Financial Officer
Chief Administrative Officer and General Counsel
Chief Information Officer
SVP Supply Chain
SVP & General Manager, PFBF
SVP R&D and QA
SVP Sales
SVP Global Sourcing

Procedure:

How do you report matters? There are two options of communication:

Contact the **SunOpta Confidence Hotline** at **1-844-701-6433** or **sunopta.ethicspoint.com** to report your concerns. Your concern will be tracked and reported anonymously to the company for handling depending on the subject matter of the report. This process is administered by a third party who is independent of management. ***The call or online report is 100% anonymous.*** Your concern will be reported to the following individuals under the specific circumstances:

a.) Audit Committee Chair: Mahes Wickramasinghe, with respect to issues related to financial dealings, including fraud.

b.) Corporate Governance Committee Chair: Kathy Houde with respect to matters related to a SLT Member.

What will be done with my concern?

All letters and correspondence to the Audit Committee, Corporate Governance Committee, and Legal department, including reports from the SunOpta Confidence Hotline, will be reviewed, investigated and discussed by the applicable individuals to determine the relevant course of action.

Courses of action could vary significantly from turning the matter over to management to involving legal counsel for more serious issues. If appropriate, a written response will be given to the submitting employee (if name is provided); however, in some cases this may not be possible.

No employee will be discharged, demoted, suspended, threatened, harassed or in any other manner discriminated against in the terms and conditions of employment or otherwise because of any lawful act done by an employee in the provision of information to superiors or to appropriate government agencies regarding conduct that the employee reasonably believes violates SunOpta's Code of Conduct (and relating policies) or any applicable government laws, rules and regulations, or for assisting an investigation of these types of violations.