

Standards of business conduct

August 2025

The policies, principles and practices described in this booklet define standards of ethical business conduct for Imperial Oil Limited ("Imperial"), ExxonMobil Canada Ltd. and ExxonMobil Business Support Centre Canada ULC (the "ExxonMobil companies in Canada") and their subsidiaries, affiliates and partnerships. They are fully aligned with the standards of business conduct adhered to by Exxon Mobil Corporation and set the tone for the conduct of business at all ExxonMobil locations worldwide. Imperial is 69.6 percent owned by Exxon Mobil Corporation. Exxon Mobil Corporation holds all of the voting shares of the ExxonMobil companies in Canada.

Nothing in this booklet is intended to override the corporate separateness of individual corporate entities. The terms "company," "companies," "affiliate," "our," "we" and "its" as used in this booklet may refer to Imperial and the ExxonMobil companies in Canada, and their subsidiaries, affiliates and partnerships. The shorter terms are used merely for convenience and simplicity.

Il existe une version française de la brochure.

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Introduction

The greatest strength of Imperial and the ExxonMobil companies in Canada is the high quality of our directors, officers and employees. Their resourcefulness, professionalism and dedication make our companies competitive in the short term and well positioned for ongoing success in the long term.

Our directors, officers and employees are responsible for developing, approving and implementing plans and actions designed to achieve corporate objectives. The methods we employ to attain results are as important as the results themselves. Our directors, officers and employees are expected to observe the highest standards of integrity in the conduct of the companies' business.

The policies that guide our directors, officers and employees are contained in this booklet. They are based on the foundation policies of Exxon Mobil Corporation, which have been adopted by Imperial, the ExxonMobil companies in Canada and their subsidiaries, affiliates and partnerships.

The foundation policies are reviewed periodically by the companies' directors, officers and employees. From time to time the companies publish guidelines with respect to selected policies. Those guidelines are interpretive and administrative and are not part of the *Standards of business conduct*

Employees who have questions concerning any aspect of the policies contained in this booklet should not hesitate to seek answers from management or the other sources indicated in the section entitled "Procedures and Open Door Communication."

No one in the Imperial or ExxonMobil organization has the authority to make exceptions or grant waivers with respect to the foundation policies. Regardless of how much difficulty we encounter or pressure we face in performing our jobs, no situation can justify the willful violation of these policies. Our reputation as a corporate citizen depends on our understanding of and compliance with these policies.

Guiding principles

Imperial and the ExxonMobil companies in Canada are committed to continuously achieving superior financial and operating results while simultaneously adhering to high ethical standards.

The following principles guide our relationships with our shareholders, customers, employees, communities, sales associates, suppliers and contractors, and competitors:

Shareholders

We are committed to enhancing the long-term value of the investment dollars entrusted to us by our shareholders. By running our business profitably and responsibly, we expect our shareholders to be rewarded with superior returns. This commitment drives the management of our companies.

Customers

Success depends on our ability to consistently satisfy ever-changing customer preferences. We commit to be innovative and responsive, while offering high-quality products and services at competitive prices.

Employees

The exceptional quality of our workforce provides a valuable competitive edge. To build on this advantage, we strive to hire and retain the most qualified people available and to maximize their opportunities for success through training and development. We are committed to maintaining a safe work environment enriched by diversity and characterized by open communication, trust and fair treatment.

Communities

We commit to be a good corporate citizen in all the places where we operate. We will maintain high ethical standards, obey all applicable laws, rules and regulations, and respect local cultures. Above all other objectives, we are dedicated to running safe and environmentally responsible operations.

Sales associates

We work to further our mutual success in the delivery of products and services of superior value through open and honest dealings with our sales associates.

Suppliers and contractors

We select quality suppliers and contractors on the basis of best total value, considering price, specifications, technology, reliability, safety, service, delivery and environmental performance. Wherever possible, we attempt to purchase goods and services from Canadian suppliers.

Competitors

We have an important stake in the maintenance of a healthy state of competition in the Canadian economy. In every aspect of our business, we comply with the letter and spirit of laws governing competition in the marketplace.

Imperial and the ExxonMobil companies in Canada aspire to be at the leading edge of competition in every aspect of our business. That requires our resources — financial, operational, technological and human — to be employed wisely and evaluated regularly.

While we maintain flexibility to adapt to changing conditions, the nature of our business requires a focused, long-term approach. We will consistently strive to improve efficiency and productivity through learning, sharing and implementing best practices. We will be disciplined and selective in evaluating the range of capital investment opportunities available to us. We will seek to develop proprietary technologies that provide a competitive edge.

We aspire to achieve our goals by flawlessly executing our business plans and by adhering to these guiding principles and the foundation policies that follow.

Ethics policy

The policy of Imperial and the ExxonMobil companies in Canada is to comply with all governmental laws, rules and regulations applicable to their business.

The companies' ethics policy does not stop there. Even where the law is permissive, the companies choose the course of highest integrity. Local customs, traditions and values differ from place to place, and this must be recognized. But honesty is not subject to criticism in any culture. Shades of dishonesty simply invite demoralizing and reprehensible judgments. A well-founded reputation for scrupulous dealing is itself a priceless corporate asset.

The companies care how results are obtained, not just that they are obtained. Directors, officers and employees should deal fairly with each other and with the companies' suppliers, customers, competitors and other third parties.

The companies expect compliance with their standard of integrity throughout the organization and will not tolerate employees who achieve results at the cost of violation of law or who deal unscrupulously. The companies' directors and officers support, and expect the companies' employees to support, any employee who passes up an opportunity or advantage that would sacrifice ethical standards.

It is the companies' policy that all transactions will be accurately reflected in their books and records. This, of course, means that falsification of books and records and the creation or maintenance of any off-the-record bank accounts are strictly prohibited. Employees are expected to record all transactions accurately in the companies' books and records, and to be honest and forthcoming with the companies' internal and independent auditors.

The companies expect candor from employees at all levels and adherence to their policies and internal controls. One harm that results when employees conceal information from higher management or the auditors is that other employees think they are being given a signal that the companies' policies and internal controls can be ignored when they are inconvenient. That can result in corruption and demoralization of an organization. The companies' system of management will not work without honesty, including honest bookkeeping, honest budget proposals and honest economic evaluation of projects.

It is the companies' policy to make full, fair, accurate, timely and understandable disclosure in reports and documents that the companies file with applicable securities regulators, and in other public communications. All employees are responsible for reporting material information known to them to higher management so that the information will be available to senior management responsible for making disclosure decisions.

Conflicts of interest policy

It is the policy of Imperial and the ExxonMobil companies in Canada that directors, officers and employees are expected to avoid any actual or apparent conflict between their own personal interests and the interests of the companies.

A conflict of interest can arise when a director, officer or employee takes actions or has personal interests that may interfere with his or her objective and effective performance of work for the companies. For example, directors, officers and employees are expected to:

- avoid actual or apparent conflict in dealings with suppliers, customers, competitors and other third parties
- refrain from taking for themselves opportunities discovered through their use of corporate assets or through their positions with the companies
- avoid securities transactions based on material, non-public information learned through their positions with the companies
- refrain from competing with the companies.

Corporate assets policy

It is the policy of Imperial and the ExxonMobil companies in Canada that directors, officers and employees are expected to protect the assets of the companies and use them efficiently to advance the interests of the companies. Those assets include tangible assets and intangible assets, such as confidential information of the companies or personal information held by the companies.

No director, officer or employee should use or disclose at any time during or subsequent to employment or other service to the companies, without proper authority or mandate, personal or confidential information obtained from any source in the course of the companies' business. Examples of confidential information include non-public information about the companies' plans, earnings, financial forecasts, business forecasts, discoveries, competitive bids, technologies and personnel.

Directorships policy

It is the policy of Imperial and the ExxonMobil companies in Canada to restrict the holding by officers and employees of directorships in non-affiliated, for-profit organizations and to prohibit the acceptance by any officer or employee of such directorships that would involve a conflict of interest with, or interfere with, the discharge of the officer's or employee's duties to the companies.

Any officer or employee may hold directorships in non-affiliated, non-profit organizations, unless such directorships would involve a conflict of interest with, or interfere with, the discharge of the officer's or employee's duties to the companies, or obligate the companies to provide support to the non-affiliated, non-profit organizations.

Officers and employees may serve as directors of affiliated companies and such service may be part of their normal work assignments.

All directorships in public companies held by employee directors of Imperial are subject to review and approval by the board of directors of Imperial. All directorships in public companies held by employee directors of Exxon Mobil Corporation are subject to review and approval by the board of directors of Exxon Mobil Corporation. In all other cases, directorships in non-affiliated, for-profit organizations are subject to review and approval by the management of the companies, as directed by the chairman of Imperial or Exxon Mobil Corporation, as the case may be.

Gifts and entertainment policy

It is the policy of Imperial and the ExxonMobil companies in Canada to base commercial decisions on commercial criteria. That policy serves the companies' business interests and fosters constructive relationships with organizations and individuals doing business, or seeking to do business, with the companies. In many cultures, those constructive relationships may include incidental business gifts and entertainment.

Directors, officers and employees and third parties acting on behalf of the companies providing or receiving third-party gifts and entertainment in their corporate capacities are expected to exercise good judgment in each case, taking into account pertinent circumstances, including:

- the character of the gift or entertainment
- its purpose
- its appearance
- the positions of the persons providing and receiving the gift or entertainment
- the business context
- reciprocity
- applicable laws and social norms.

Gifts and entertainment must not be intended to create an improper advantage for the companies. All expenditures for gifts and entertainment provided by the companies must be accurately recorded in the books and records of the companies.

Political activities policy

Political contributions

Imperial:

Only the chief executive officer of Imperial is authorized to make political contributions, within the limits of an annual budget approved by its directors. This is the only way in which Imperial can donate funds, services or physical assets to political officials or organizations.

Exxon Mobil Corporation and the ExxonMobil companies in Canada:

It is the policy of Exxon Mobil Corporation to refrain from making contributions to political candidates and political parties, except as permitted by applicable laws and authorized by the board of directors. This policy applies to the ExxonMobil companies in Canada.

Other political activities

It is the policy of Imperial and the ExxonMobil companies in Canada to communicate information and views on issues of public concern that have an important impact on the companies.

The companies consider that voting, contributing financially to the party or candidate of one's choice, keeping informed on political matters, serving in civic bodies, and campaigning and officeholding at local, provincial and national levels are important rights and responsibilities of the citizens of a democracy.

Directors, officers and employees engaging in political activities are expected to do so as private citizens and not as representatives of the companies. Personal, lawful political contributions and decisions not to make contributions will not influence compensation, job security or opportunities for advancement.

Trade laws policy

It is the policy of Imperial and the ExxonMobil companies in Canada that their directors, officers, and employees are expected to comply with all trade laws, rules, and regulations (sanctions, export controls, customs, and antiboycott) that are applicable to the companies' business.

No director, officer, or employee should assume that the companies' interests ever require otherwise.

It is recognized that, on occasion, there may be legitimate doubt as to the proper interpretation of the law or that applicable laws may conflict. In such circumstances, it is required that directors, officers, and employees refer the case through appropriate channels to the Law Department for advice.

Antitrust/ competition law policy

It is the policy of Imperial and the ExxonMobil companies in Canada that directors, officers and employees are expected to comply with the antitrust and competition laws of Canada, the United States and with those of any other country or group of countries which are applicable to the companies' business.

No director, officer or employee should assume that the companies' interest ever requires otherwise.

It is recognized that, on occasion, there may be legitimate doubt as to the proper interpretation of the law. In such a circumstance, it is required that the directors, officers and employees refer the case through appropriate channels to the law department for advice.

Anti-corruption policy

It is the policy of Imperial and the ExxonMobil companies in Canada that directors, officers, employees and third parties acting on their behalf are prohibited from offering or paying, directly or indirectly, any bribe to any employee, official, or agent of any government, commercial entity, or individual in connection with the business or activities of the companies. A bribe for purposes of this policy is any money, goods, services, or other thing of value offered or given with the intent to gain any improper advantage for the companies.

No director, officer, employee, or third party should assume that the companies' interest ever requires otherwise.

Insider trading policy

It is the policy of Imperial and the ExxonMobil companies in Canada that all directors, officers, and employees are expected to avoid securities transactions based on material non-public information learned through their positions with the companies. This Insider Trading Policy provides the standards of the companies concerning trading in securities (including stocks, bonds, notes or other equity or debt securities, whether or not issued by any of the companies, Exxon Mobil Corporation, or any of their affiliates) while in possession of material non-public information.

It is the policy of Imperial and the ExxonMobil companies in Canada to comply with all applicable laws and regulations applicable to its business, including the securities laws related to the companies trading in their own securities.

Health policy

It is the policy of Imperial and the ExxonMobil companies in Canada to:

- identify and evaluate health risks related to their operations that potentially affect their employees, contractors or the public
- implement programs and appropriate protective measures to control such risks, including appropriate monitoring of their potentially affected employees
- communicate in a reasonable manner to potentially affected individuals or organizations and the scientific community knowledge about health risks gained from their health programs and related studies
- determine at the time of employment and thereafter, as appropriate, the medical fitness of employees to do their work without undue risk to themselves or others
- provide or arrange for medical services necessary for the treatment of employee occupational illnesses or injuries and for the handling of medical emergencies
- comply with all applicable laws and regulations, and apply responsible standards where laws and regulations do not exist
- work with government agencies and others to develop responsible laws, regulations and standards based on sound science and consideration of risk
- conduct and support research to extend knowledge about the health effects of their operations
- undertake appropriate reviews and evaluations of their operations to measure progress and to foster compliance with this policy
- provide voluntary health promotion programs designed to enhance employees' well being, productivity and personal safety. These programs should supplement, but not interfere with, the responsibility of employees for their own health care and their relationships with personal physicians. Information about employees obtained through the implementation of these programs should be considered confidential and should not be revealed to non-medical personnel except: at the request of the employee concerned, when required by law or when dictated by overriding public health considerations.

Safety policy

It is the policy of Imperial and the ExxonMobil companies in Canada to conduct their business in a manner that protects the safety of employees, others involved in their operations, customers and the public. The companies will strive to prevent all accidents, injuries and occupational illnesses through the active participation of every employee. The companies are committed to continuous efforts to identify and eliminate or manage safety risks associated with their activities.

Accordingly, the companies' policy is to:

- design and maintain facilities, establish management systems, provide training and conduct operations in a manner that safeguards people and property
- respond quickly, effectively and with care to emergencies or accidents resulting from their operations, in cooperation with industry organizations and authorized government agencies
- comply with all applicable laws and regulations, and apply responsible standards where laws and regulations do not exist
- work with government agencies and others to develop responsible laws, regulations and standards based on sound science and consideration of risk
- conduct and support research to extend knowledge about the safety effects of their operations, and promptly apply significant findings and, as appropriate, share them with employees, contractors, government agencies and others who might be affected
- stress to all employees, contractors and others working on the companies' behalf their responsibility and accountability for safe performance on the job and encourage safe behaviour off the job
- undertake appropriate reviews and evaluations of their operations to measure progress and to foster compliance with this policy.

Product safety policy

It is the policy of Imperial and the ExxonMobil companies in Canada to:

- identify and manage risks associated with their products and not manufacture or sell products when it is not possible through proper design, procedures and practices to provide an appropriate level of safety for people and the environment
- specify precautions required in handling, transporting, using and disposing of their products and take reasonable steps to communicate them to employees, customers and others who might be affected
- comply with all applicable laws and regulations and apply responsible standards where laws and regulations do not exist
- work with government agencies and others, as appropriate, to develop responsible laws, regulations and standards based on sound science and consideration of risk
- include identification and control of potentially adverse health, safety and environmental effects as priority considerations in the planning and development of products
- conduct and support research to extend knowledge about the health, safety and environmental effects of their products, and promptly apply significant findings and, as appropriate, share them with their employees, contractors, customers, the scientific community, government agencies and the public
- undertake appropriate reviews and evaluations of their operations to measure progress and to foster compliance with this policy.

Environment policy

It is the policy of Imperial and the ExxonMobil companies in Canada to conduct their business in a manner that is compatible with the balanced environmental and economic needs of the communities in which they operate. The companies are committed to continuous efforts to improve environmental performance throughout their operations.

Accordingly, the companies' policy is to:

- comply with all applicable environmental laws and regulations and apply responsible standards where laws and regulations do not exist
- encourage respect for the environment, emphasize every employee's responsibility in environmental performance, and foster appropriate operating practices and training
- work with government and industry groups to foster timely development of effective environmental laws and regulations based on sound science and considering risks, costs and benefits, including effects on energy and product supply
- manage their business with the goal of preventing incidents and of controlling emissions and wastes to below harmful levels; design, operate, and maintain facilities to this end
- respond quickly and effectively to incidents resulting from their operations, in cooperation with industry organizations and authorized government agencies
- conduct and support research to improve understanding of the impact of their business on the environment, to improve methods of environmental protection, and to enhance their capability to make operations and products compatible with the environment
- communicate with the public on environmental matters and share their experience with others to facilitate improvements in industry performance
- undertake appropriate reviews and evaluations of their operations to measure progress and to foster compliance with this policy.

Customer relations and product quality policy

Imperial and the ExxonMobil companies in Canada recognize customer satisfaction is of primary importance to their success. Mindful of their responsibility to the consumers they serve directly and the customers who resell their products, the companies strive to understand their requirements and concerns and to merit their business by responding effectively to their needs.

Specifically, the companies' policy is to:

- provide high-quality products that meet or exceed equipment specifications and consumer needs under all reasonable circumstances
- furnish services that reliably meet responsible standards of performance, efficiency and courtesy
- furnish accurate and sufficient information about their products and services, including details of guarantees and warranties, so that customers can make informed purchasing decisions
- require truth in advertising and other communications.

In addition, where the companies' products reach the ultimate consumer through independent parties, such as service station dealers and distributors, the companies' policy is to actively encourage such parties to achieve standards comparable to those that have been established for the companies' own performance.

Equal employment opportunity policy

It is the policy of Imperial and the ExxonMobil companies in Canada to provide equal employment opportunity in conformance with all applicable laws and regulations to individuals who are qualified to perform job requirements. The companies administer their personnel policies, programs and practices in a non-discriminatory manner in all aspects of the employment relationship, including recruitment, hiring, work assignment, promotion, transfer, termination, wage and salary administration, and selection for training.

Managers and supervisors are responsible for implementing and administering this policy, for maintaining a work environment free from unlawful discrimination, and for promptly identifying and resolving any problem area regarding equal employment opportunity.

Except where identified as a bona fide occupational requirement, discrimination is prohibited on the grounds of age, sex, race, colour, religion, creed, national origin, citizenship, language, marital status, family status, pregnancy and childbirth, sexual orientation, mental or physical disability and handicap, political belief or any other ground of discrimination prohibited by law.

In addition to providing equal employment opportunity, it is also the companies' policy to undertake special efforts to:

- develop and support educational programs and recruiting sources and practices that facilitate employment of designated groups (women, Aboriginal people, persons with disabilities or handicaps, and persons who are, because of their race or colour, in a visible minority in Canada)
- develop and offer work arrangements that help to meet the needs of the diverse workforce in balancing work and family obligations
- establish company training and development efforts, policies and programs that support diversity in the workforce and enhance the representation of designated groups throughout the company
- assure a work environment free from sexual, racial or other harassment;
- make reasonable accommodations that enable qualified disabled individuals to perform the essential functions of their jobs
- emphasize management responsibility in these matters at every level of the organization.

Individuals who believe they have observed or been subjected to prohibited discrimination should immediately report the incident to their supervisor, management or human resources contact. Complaints will be investigated and handled as confidentially as possible.

Individuals will not be subjected to harassment, intimidation, discrimination or retaliation for exercising any of the rights protected by this policy and human rights legislation.

Harassment in the workplace policy

It is the policy of Imperial and the ExxonMobil companies in Canada to prohibit any form of unlawful harassment based on age, sex, race, colour, religion, creed, national origin, citizenship, language, marital status, family status, pregnancy and childbirth, sexual orientation, disability/handicap, political belief or any other prohibited ground of discrimination. In addition, our harassment policy also prohibits any other form of harassment, as outlined in the policy.

The objective of this policy is to provide a work environment that fosters mutual employee respect and working relationships free of harassment. The companies specifically prohibit any form of harassment by or toward employees, contractors, suppliers or customers.

Under the companies' policy, harassment is any inappropriate conduct that has the purpose or effect of:

- creating an intimidating, hostile or offensive work environment (including violence);
- unreasonably interfering with an individual's work performance, or
- affecting an individual's employment opportunity.

Harassment will not be tolerated. Forms of harassment include, but are not limited to, unwelcome verbal or physical advances and sexually, racially or otherwise derogatory or discriminatory materials, statements or remarks. All employees, including managers, will be subject to corrective action up to and including termination for any act of harassment.

Individuals who believe they have been subjected to harassment must immediately report the incident to their manager, higher management or their designated employee services contact.

All complaints will be promptly and thoroughly investigated. The companies will treat such complaints as confidentially as possible, releasing information only to those with a need or right to know.

Any employee who observes or becomes aware of harassment must immediately advise their manager, higher management or their designated employee services contact. No employee should assume that the company is aware of a problem. All complaints and concerns are to be brought to the attention of management or employee services personnel so that steps can be taken to correct them. Failure to report may result in discipline, up to and including termination.

No retaliation will be taken against any employee because he or she reports a problem concerning possible acts of harassment. Employees can raise concerns and make reports without fear of reprisal. If you have any questions about what constitutes harassing behaviour, please contact your manager or employee services contact.

Alcohol and drug policy

Purpose

Introduction

Imperial Oil Limited and the ExxonMobil companies in Canada (the “company”) are committed to the health and safety of employees, the public and the environment. The company makes every reasonable effort to minimize risks associated with its operations and to ensure a safe, healthy and productive workplace. The use of illicit drugs and the inappropriate use of alcohol, cannabis, medications or other substances, can have serious adverse effects on employee performance and fitness for work, safety and well-being, the public or the environment.

As a matter of policy the company expects that all employees report and remain fit for work throughout the work day or shift in order to perform their job safely.

Objectives

The objectives of this policy are to:

- create a safe work environment by reducing the risk of incidents in which alcohol, cannabis, drugs and other substances are a potential contributing factor
- deter the use of alcohol, cannabis, drugs and other substances where such use may negatively affect work performance and safety
- ensure employees report and remain fit for work throughout the work day or shift

Declaration, assessment, rehabilitation and aftercare principles

This policy stresses the importance of prevention and early identification of potential substance abuse or dependence problems by employee self-declaration. The company recognizes that there is a distinction between those who have a diagnosed substance abuse

or substance dependence due to the use of alcohol, cannabis, drugs and other substances and those who do not.

Where an employee is diagnosed with a substance abuse or substance dependence problem, the company is committed to supporting individualized treatment and rehabilitation plans. The company provides access to confidential assessment, counselling, referral and aftercare services through the occupational health division (OHD).

Employees who voluntarily self-declare a substance abuse or substance dependence problem, prior to a violation of this policy, will receive rehabilitation assistance and not be disciplined for requesting help.

Job category definitions

For purposes of this policy, jobs are categorized and defined as follows:

Safety-sensitive positions

Positions that meet both of the following conditions as determined by the company:

- a) they have a key and direct role in an operation where impaired performance could result in a catastrophic incident, affecting the health or safety of employees, the public or the environment; and
- b) they have no direct or very limited supervision available to provide frequent operational checks.

This category includes all employees who are required to rotate through or temporarily relieve safety-sensitive positions.

Safety-sensitive positions are subject to the work rules for all employees and the additional work rules for employees in safety-sensitive positions.

Specified positions

Positions that have significant ongoing responsibilities for decisions or actions likely to affect the safe operations, finances or reputation of the company.

Specified positions are subject to the work rules for all employees and the additional work rules for employees in specified positions.

All other positions

All other positions not included in Safety-Sensitive or Specified are subject to the work rules for all employees.

Workplace definitions

Company business

The term "company business" refers to all structured business activities undertaken by employees in the course of the company's operations, whether conducted on or off company premises, including meetings, seminars, conventions or training events, and structured business contacts with co-workers, sales associates, contractors, customers, suppliers, public agencies or other parties with whom the company transacts business, whether or not such activities take place during what is considered to be paid time.

"Company business" does not include informal business contacts primarily of a social nature or work-related travel where the employee is a passenger in an air, rail, marine or ground conveyance.

Employees are considered to be on company business whenever they are driving or operating mobile equipment in the course of employment, as defined by the relevant provincial workers' compensation regulations. As a general rule, this includes all driving as part

of a business trip but does not include routine commuting between home and the normally-assigned place of work or personal use of a company-assigned or leased vehicle. In determining whether an individual is driving in the course of employment, it does not matter whether the vehicle is company-owned, leased, rented or employee-owned.

Company premises

The term "company premises" refers to all land, facilities, equipment and vehicles owned, leased or otherwise controlled by the company, including, but not limited to, land, roads, parking lots, buildings, plants, terminals, docks, other physical facilities, equipment and company-owned ships or barges. Operating management may exempt from coverage or set special regulations for company-provided living quarters, remote camps or facilities that are provided primarily for recreational purposes.

Work rules for all employees

A violation of these rules may lead to corrective action as defined in this policy:

Prohibitions

All employees are strictly prohibited from the following while on company business or company premises.

1. Use, unfit for scheduled work due to use or after effects of, possession, selling, manufacturing, distributing, concealing, or transporting any of the following prohibited substances:
 - a) Alcohol
 - i. Including having a blood alcohol concentration of .04 percent (.04 grams per 100 ml) or higher.
 - ii. For use at company social functions, corresponding guidelines apply.

- b) Cannabis in any form
 - i. Including having a laboratory based test result for:
 - urine of 15ng/ml or higher
 - oral fluid of 2ng/ml or higher
 - ii. Cannabis authorized or prescribed for medical use will be subject to the requirements of the Medication Disclosure section.
 - c) Potentially impairing medications (e.g., may be prescription drugs or over-the-counter medication or herbal medicine) that are:
 - i. Used without a prescription where a prescription is required.
 - ii. Used in a manner inconsistent with the prescription or directions.
 - iii. Used without disclosure per the Medication Disclosure process.
 - d) Illicit drugs means any controlled substance or drug, illegal to possess, cultivate or traffic, including all forms of naturally occurring and synthetic drugs that may inhibit the ability of an employee to perform work safely. This includes the presence in the body of these substances or their metabolites.
2. Operating a company owned or leased vehicle while under the influence of alcohol, cannabis, drugs and other substances.
3. Contraband and Paraphernalia:
- a) Any paraphernalia used or designed for use in testing, packaging, storing, injecting, ingesting, inhaling or otherwise introducing into the human body any of the above prohibited substances.
 - b) Any paraphernalia or substance used or designed for use to dilute, substitute, or adulterate any test specimen, or to otherwise obstruct or circumvent the testing process.

4. Testing violations:

- a) Confirmed positive test result for alcohol, cannabis or specified drug or their metabolites.
- b) Refusing to promptly report and comply with test procedures.
- c) Failing to provide specimens when required to do so.
- d) Switching or adulterating a test specimen, or the attempt to do so.
- e) Obstructing the collector or testing process in any way.
- f) Refusing to consent to disclose test results to management.

Searches

The company may conduct various types of unannounced searches for alcohol, drugs or drug paraphernalia, on company owned or controlled premises where:

- There is reasonable cause to suspect that they may be present.

Failure to cooperate with a search may lead to corrective action as defined in this policy.

Medication disclosure and employee responsibilities

All employees have a responsibility to report fit for duty and manage potential impairment and side-effects during working hours due to the legitimate use of any medication, in consultation with their personal physician, pharmacist or one of the company's health centers. The employee should be prepared to provide evidence that the medication being taken is prescribed if required and, with all medication, that it is being used for appropriate health reasons.

A list of medication categories and examples are found in the A&D program guidance document. The list is not intended to capture all medications of concern as the nature and type of medication available are constantly changing.

In order to fulfill the responsibility of medication management employees must also follow the medication disclosure guidance as follows:

- The employee should discuss use of medication that may impact fitness for work with their prescribing Health Care Provider and if potential safety concerns are associated with the medication to a company health professional prior to returning to work.
- Where the use of medication may negatively affect fitness for work and safety, a company health professional may issue medical work limitations requiring modified work or temporary reassignment.
- If a potential safety concern is identified with the employee's Health Care Provider, and it is not feasible, due to timely access, to discuss the situation with the company Health Professional, the employee should declare to his or her supervisor/manager that he or she is taking a potentially impairing medication.
- The specific name of the medication and the underlying medical condition for which it is being taken does not have to be disclosed to the supervisor/manager.
- If the supervisor/manager has any doubt about an employee's fitness for work, they should be sent home and referred to a company health centre as soon as possible.
- The employee and manager must make every effort to discuss the situation as soon as reasonably possible and should be completed prior to a return to company premises or company business.

Declaration, assessment, rehabilitation and aftercare responsibilities

Employees who suspect or are aware that they have an emerging or active substance abuse or substance dependence problem are encouraged and expected to promptly seek medical advice before a violation of this policy occurs and before job performance is affected.

Employees may choose to self- declare verbally or in writing, to their supervisor/manager, human resources, or OHD.

- Employees who self-declare will be:
 - Referred to OHD and if required for an assessment with a company designated Substance Abuse Professional (SAP).
 - If a substance abuse or substance dependence problem is diagnosed, the employee will be supported through a company approved treatment and aftercare program.
 - Employees will receive disability and health benefits in accordance with existing plans.
 - Assessed for work limitations which will be appropriately communicated to management with employee consent.
- Work limitations may result in modified work, reassignment, or absence for work.

Employees should understand that accessing assistance or declaring a substance abuse or substance dependence problem does not eliminate the requirement to comply with all aspects of this policy.

Testing requirements

Reasonable Cause testing:

- All employees are subject to testing for alcohol, cannabis and specified drugs where reasonable cause exists to suspect alcohol or drug use or possession in violation of this policy.

Post-Incident testing:

- All employees are subject to testing for alcohol, cannabis and specified drugs after a significant incident as determined by management. The purpose of this type of testing is to help eliminate substance use as a cause and to determine whether substance use was a possible contributing factor in an incident.
- It is recognized that a positive post-incident test does not independently prove that substance use was the "root cause" or the only contributing factor in a particular incident. As such, it does not relieve the company of the obligation to complete a thorough investigation.

Aftercare testing:

- A full list of requirements, including abstinence, are outlined in the aftercare agreement permitting an employee with a diagnosed substance abuse or substance dependence problem to enter or return to work.
- Testing to monitor required abstinence may be conducted on an unannounced periodic basis as part of a post-rehabilitation monitoring program.
- An employee in aftercare will be removed from work if their blood alcohol concentration is 0.02 percent or higher and may receive corrective action as defined in this policy.

Additional work rules for employees in safety-sensitive positions

A violation of these rules may lead to corrective action as defined by this policy:

Alcohol requirements

- Employees in safety-sensitive positions are prohibited from consuming any alcoholic beverage during working hours, whether on or off company premises.
- This provision applies to mealtimes and other personal work breaks, whether or not they are considered to be paid time.
- Employees in safety-sensitive positions are also required to limit their consumption prior to working hours so that there is no alcohol in the body while at work.
 - A safety sensitive employee is considered unfit for work if their blood alcohol concentration (BAC) is 0.02 percent or higher. The employee will be removed from work and will be subject to further investigation of circumstance leading up to the BAC reading and may be subject to discipline.

Medication disclosure

- Safety-sensitive employees are required to report the use of potentially impairing medications (e.g., may be prescription drugs, over-the-counter medication, or alternative medicine) including medically authorized cannabis that may impact their fitness for work to the appropriate company health centre or their supervisor/manager before commencing work.
- The process for medication disclosure is outlined in the work rules for all employees.

- Employees in safety-sensitive positions must check with their personal physician or the appropriate company health center if there is any doubt about the potential impact of a particular medication on their fitness for work.

Safety sensitive position declaration, assessment, rehabilitation and aftercare responsibilities

- Employees in, or candidates for, safety-sensitive positions are required to notify their supervisor/manager before a violation of this policy occurs and before job performance is affected if they have a substance abuse or substance dependence problem or if they have had a substance abuse or substance dependence problem within the past 6 years ("a past problem").
- The process to self-declare is outlined in the work rules for all employees.
- An employee will not be permitted to enter or remain in a safety-sensitive position if the individualized medical assessment indicates that he or she is currently unfit for work because of a current or past problem.
- Such employees may not enter or re-enter a safety-sensitive position until they have applied for and successfully completed an individualized reinstatement review process.
- Where an employee must be reassigned or work modified, a reasonable effort will be made to offer an alternative position.

Safety-sensitive position certification and testing requirements

Certification process for safety-sensitive positions

- Employees transferring or being promoted to safety-sensitive positions are required to complete a certification process before entering a safety-sensitive position. All incumbents must recertify every two years to remain in their safety-sensitive positions (recertification).
- Candidates for employment in safety-sensitive positions will be required to complete certification with employment conditional upon successful completion of the process.
- The certification process includes:
 - a test for alcohol, cannabis and specified drugs (except for recertification);
 - a mandatory medical evaluation to verify fitness for safety-sensitive duties; and
 - management assessment that the individual meets all requirements for employment in a safety-sensitive position.
- An employee who undertakes the certification/recertification process but is unable to complete it successfully will be denied entry to or removed immediately from the safety-sensitive position.

In addition to the testing requirements outlined in the work rules for all employees section, safety-sensitive employees are also subject to:

Random testing

- Employees in safety-sensitive positions are subject to unannounced random testing for alcohol, cannabis and specified drugs.

Additional work rules for employees in specified positions

A violation of these rules may lead to corrective action as defined by this policy:

Testing and medical exam requirements

- Candidates for employment in, or transfer or promotion to, specified positions are subject to pre-assignment testing for alcohol, cannabis and specified drugs.
- Candidates for employment in, or transfer or promotion to, specified positions are required to submit to a medical examination by a company-designated health professional. Incumbents are subject to periodic mandatory medical examinations every two years.
- Random testing:
In addition to the testing requirements outlined in the work rules for all employees section, employees in specified positions are subject to unannounced random testing for alcohol, cannabis and specified drugs.

Medication disclosure

- Specified employees are required to report the use of potentially impairing medications (e.g., may be prescription drugs, over-the-counter medication, or alternative medicine) and medically authorized cannabis that may impact their fitness for work to the appropriate company health centre or their supervisor/manager before commencing work.

- The process for medication disclosure is outlined in the work rules for all employees.
- Employees in specified positions must check with their personal physician or the appropriate company health centre if there is any doubt about the potential impact of a particular medication on their fitness for work.

Corrective action

A violation of this policy may result in corrective action up to and including termination of employment. If an employee violates the provisions of this policy, an investigation will be conducted before corrective action is taken. The appropriate corrective action in a particular case depends on the nature of the policy violation and the circumstances surrounding it.

Where to go for information

Local management is responsible for administering the alcohol and drug policy. Questions or advice regarding the policy should be directed to your supervisor/manager. In addition, the alcohol and drug program administration group (ADPAG) is available to assist employees, supervisors and managers in interpreting the policy.

Procedures and open door communication

Imperial and the ExxonMobil companies in Canada have always encouraged employees to ask questions, voice concerns and make appropriate suggestions regarding the business practices of the companies.

Employees are expected to report promptly to management suspected violations of the law, company policies or internal controls, so that management can investigate and take appropriate corrective action as soon as possible.

Management is ultimately responsible for the investigation of and appropriate responses to reports of suspected violation of law, policies and internal control procedures. Internal audit, with assistance from others, is primarily responsible for investigating violations of internal controls. Investigators are expected to exercise independent and objective judgment.

Several ways to obtain information and advice

There are several ways for employees to obtain information and advice, or to report ethics concerns. All are treated with discretion.

Normally, employees should discuss such matters with their immediate supervisor. Supervisors are expected to assist employees in these matters. If an employee is dissatisfied with the discussion with his/her supervisor, the employee is encouraged to pursue the matter with the next level of management, with or without the supervisor present. The issue should continue to be reviewed to the level of management appropriate to resolve it.

Employees can also contact one of the following to provide assistance in matters related to business ethics at Imperial or the ExxonMobil companies in Canada:

Ethics Adviser
Imperial Oil Limited/
ExxonMobil Canada Ltd.
505 Quarry Park Blvd SE,
Calgary, Alberta T2C 5N1
www.integritycounts.ca/org/ImperialEthics
1-877-390-5373 (Live Agent)

In addition, the controller and general auditor of Imperial are available to assist employees and managers of each of the companies in interpreting policy or in reporting items of concern.

Controller
Imperial Oil Limited
505 Quarry Park Blvd SE, Office P5C.176
Calgary, Alberta T2C 5N1
587-476-3941

General Auditor
Imperial Oil Limited
505 Quarry Park Blvd SE, Office P4A.075
Calgary, Alberta T2C 5N1
587-476-4085

Suspected violations involving a director or executive officer

Suspected violation of the law or company policies involving a director or executive officer, as well as any concern regarding questionable accounting or auditing matters, should be referred directly to the respective general auditor of Imperial or Exxon Mobil Corporation. The audit committee of the Imperial board of directors or the board affairs committee of the Exxon Mobil Corporation board of directors will initially review all issues involving directors or executive officers, and will then refer all issues to their respective board of directors.

Employees may also address communications to individual non-employee directors or to the non-employee directors as a group by writing to them at:

Name of Director
Imperial Oil Limited
505 Quarry Park Blvd SE
Calgary, Alberta T2C 5N1

Name of Director
Exxon Mobil Corporation
22777 Springwoods Village Parkway
Spring, Texas 77389 USA

Confidential ethics and complaints reporting

Employees wishing to make complaints without identifying themselves may use our third party vendor in Canada, Integrity Counts, or the Exxon Mobil Corporation “hotline”. Integrity Counts provides a private and secure messaging system that maintains the anonymity of the person reporting. Employees may also send their complaints to the companies in writing.

To report a complaint:

Imperial Oil Limited
www.integritycounts.ca/org/ImperialEthics
1-877-390-5373 (Live Agent)

Exxon Mobil Corporation
Confidential Line
Call 1-800-963-9966 or
1-346-335-6100

To report a complaint by letter:

Confidential Complaints
Attention: Corporate Security
Imperial Oil Limited
505 Quarry Park Blvd SE
Calgary, Alberta T2C 5N1

Exxon Mobil Corporation
Global Security Manager
P.O. Box 7537
Spring, Texas 77387 USA

All complaints concerning accounting, internal accounting controls or auditing matters will be referred to the audit committee of the board of directors of either Imperial or Exxon Mobil Corporation.

Persons responding to employees’ questions, concerns, complaints and suggestions are expected to use appropriate discretion regarding anonymity and confidentiality, although the preservation of confidentiality may not always be practical, depending on the circumstances. For example, investigations of significant complaints typically necessitate revealing to others information about the complaint and complainant. Similarly, disclosure can result from government investigations and litigation.

No action will be taken against employees for voicing concerns in good faith.

No action may be taken or threatened by management against any employee for asking questions, voicing concerns, or making complaints or suggestions in conformity with the procedures described above, unless the employee acts with willful disregard of the facts.

It is expected that employees will act in good faith. Failure to act honestly, and failure to comply with the law, company policies and internal controls may result in disciplinary action, up to and including termination of employment.

