

Equal Employment Opportunity and Non-Discrimination Policy

Policy statement

The purpose of this Policy is to ensure no barriers or discrimination exist regarding any aspect of employment for South Bow Employees and job applicants, and to outline South Bow's commitment to equal employment opportunities.

Scope

This Policy applies to all South Bow Employees and job applicants.

Principles

1 Equitable workplace

- 1.1 South Bow is an equal opportunity employer and ensures that its Employees and job applicants are provided with opportunities based on their proven ability and qualifications and objective occupational requirements in compliance with all applicable federal, provincial, state, and local laws.
- 1.2 Considering race, national or ethnic origin, colour, religion, age, sex, sexual orientation, gender and gender identity, marital status, family status, veteran status, physical or mental disability, conviction for an offence for which a pardon has been granted or other grounds protected by law is prohibited in every aspect of employment opportunity, including but not limited to recruitment, training, compensation and other benefits, promotion, transfer and termination.
- 1.3 South Bow reports workforce demographic and qualitative data to government agencies in accordance with applicable laws. The Company also prepares and implements Employment Equity and Accessibility plans in meeting its, employment equity, and accessibility responsibilities. South Bow regularly reviews its policies and procedures and coordinates Company-wide efforts to improve representation of Designated and Protected Groups and other groups protected by law.

Implementation

1 Roles and responsibilities

- 1.1 Employees, leaders, and the Human Resources department are responsible for ensuring equal employment and non-discrimination in the workplace.

Equal Employment Opportunity and Non-discrimination Policy

1.2 Employees are responsible for:

- a) being educated about and recognizing the diversity that exists at South Bow and among its stakeholders;
- b) recognizing the value of different perspectives and experiences and the varied approaches required to address the needs of people with differing backgrounds;
- c) respectfully managing differences experienced through everyday interactions with others; and
- d) reporting inappropriate behaviours when needed using the resources outlined in this Policy.

1.3 Leaders are responsible for:

- a) promoting and enabling practices so all qualified people receive equal consideration in employment opportunities and practices;
- b) serving as role models by becoming educated about, and complying with, South Bow's diversity-related Legal Requirements, and supporting Employees in doing so;
- c) implementing South Bow's Employment Equity and Accessibility plans, and other existing diversity and inclusion strategies within their area of responsibility; and
- d) removing barriers that may be causing inequity or disadvantage within their area of responsibility.

1.4 Human Resources is responsible for:

- a) obtaining qualitative and quantitative data to comply with diversity-related Legal Requirements on behalf of South Bow;
- b) using data to identify and eliminate discriminatory practices or barriers, considering what may be required by law, or objective occupational requirements;
- c) creating and overseeing implementation of Employment Equity and Accessibility plans, and other existing diversity and inclusion strategies;
- d) implementing this Policy;
- e) providing training, education and coaching to help Employees foster a respectful and inclusive workplace; and
- f) investigating reports of inappropriate behaviour in breach of this Policy.

2 Resolution process

- 2.1 Allegations of discrimination are taken seriously and dealt with consistently, promptly and in a respectful, fair, and thorough manner by trained investigators.
- 2.2 Employees who believe they have been subject to discrimination may report their concerns using South Bow's Ethics Help Line or any of the various reporting resources available.

Equal Employment Opportunity and Non-discrimination Policy

- 2.3 Job applicants who believe they have been subject to discrimination may file a complaint through South Bow's Ethics Help Line.
- 2.4 Complaints are reviewed and assessed by the Human Resources department and additional information may be required from the Employee or job applicant who filed the complaint. Based on the assessment, the Human Resources department will determine if an investigation is required, or another avenue is more appropriate to effectively resolve the situation. If an investigation is necessary, the Human Resources department will conduct the investigation in consultation with South Bow's Legal department.
- 2.5 During assessment of complaints and investigations, confidentiality will be maintained to the greatest extent possible and in accordance with the Protection of Personal Information Policy, as applicable. Investigation details will be shared with only those individuals who require the information for investigation, resolution, decision making, and corrective-action implementation purposes or where required by law.

3 Follow-Up action

- 3.1 Following the completion of an investigation, the Human Resources department may take appropriate action to confirm discrimination has stopped, no retaliation has occurred, and work groups are functioning effectively.

4 Resolution timelines

- 4.1 South Bow makes every reasonable effort to resolve discrimination complaints as soon as possible with high priority placed on the resolution process. Timelines for investigating and resolving alleged discrimination depend on the complexity of each complaint. Every effort is made to conduct investigations in a timely manner.

Your responsibility

Employees must follow all applicable provisions and the spirit and intent of this corporate governance document and support others in doing so. Employees must promptly report any suspected or actual violation of this corporate governance document through available [channels](#) so that South Bow can investigate and address it appropriately. Employees who violate this corporate governance document or knowingly permit others under their supervision to violate it, may be subject to appropriate corrective action, up to and including termination of employment or contract, as applicable, in accordance with the Company's corporate governance documents, employment practices, contracts, collective bargaining agreements and processes.

Interpretation and administration

The Company has sole discretion to interpret, administer and apply this corporate governance document and to change it at any time to address new or changed legal requirements or business circumstances.

Non-retaliation

South Bow supports and encourages Employees to report suspected violations of corporate governance documents, applicable laws, regulations, and authorizations, as well as hazards, potential hazards, incidents involving health and safety or the environment, and near hits. Such reports can be made to Human Resources. South Bow takes every report seriously and investigates it to identify facts and, when warranted, makes improvements to our corporate governance documents and practices. All Employees making reports in good faith will be protected from retaliation, and all Employees must report if they or someone they know is being or has been retaliated against for reporting. Good Faith Reporting will not protect Employees who make intentionally false or malicious reports, or who seek to exempt their own negligence or willful misconduct by the act of making a report.

Definitions

Designated or Protected Groups means those for whom South Bow has legal obligations in Canada and the United States. Designated Groups in Canada are women, Aboriginal peoples, visible minorities, and people with disabilities. Protected Groups in the United States include but are not limited to women, racial minorities, individuals with disabilities, protected veterans or people protected by state or federal law.

Employee means full-time, part-time, temporary and student employees of South Bow.

Employment Equity in Canada means processes, actions, and measures to ensure representation of Designated Groups at South Bow.

Equal Employment Opportunity (EEO) in the United States means all Employees or job applicants regardless of race, colour, gender, sexual orientation, marital status, religion, national origin, age, physical or mental disability, veteran status or other grounds protected by law have the right to a fair and equal employment opportunity.

Good Faith Reporting means an open, honest, fair, and reasonable report made without malice or ulterior motive.

Legal Requirements means legislation (acts and regulations), enduring conditions, and may include directives, guidelines, standards, and codes to the extent they contain legally binding requirements for South Bow.

South Bow or the Company means South Bow Corporation and its wholly owned subsidiaries and operated entities.

References

Related corporate governance and supporting documents

- Code of Business Ethics Policy

Equal Employment Opportunity and Non-discrimination Policy

- Harassment-Free Workplace in Canada Policy
- Harassment-Free Workplace in the U.S. Policy
- Protection of Personal Information Policy
- Reasonable Workplace Accommodation Policy

Other references

- [Equal Employment Opportunity Commission](#)
- [Jobs for Veterans Act \(JVA\)](#)
- [Rehabilitation Act](#)
- [Vietnam Era Veterans Readjustment Assistance Act \(VEVRAA\)](#)

How to contact us

- [Policy Questions and Comments](#)
- [Human Resources](#)

South Bow's reporting channels

- [Ethics Helpline](#)
- [Corporate Compliance](#)
- [Human Resources](#)
- Legal department