

**Kinaxis Inc.**  
**Anti-Bribery and Anti-Corruption Policy**

**1. PURPOSE**

Kinaxis Inc. (“**Kinaxis**”) is committed to conducting its business in accordance with all applicable laws, rules and regulations and the highest ethical standards. Our policies reflects this commitment and our business values guide us and define the principles by which we deliver service excellence each and every day.

The purpose of this Anti-Bribery and Anti-Corruption Policy (the “**Policy**”) is to reiterate Kinaxis’ commitment to full compliance by its officers, directors, employees, consultants, contractors (collectively referred to as the “**personnel**”), agents and third party service providers with Canada’s *Corruption of Foreign Public Officials Act*, as amended, (the “**CFPOA**”) and any local anti-bribery or anti-corruption laws that may be applicable. This Policy complements and should be read in conjunction with our Code of Business Conduct and Ethics and our Whistleblower Policy, copies of which can be obtained from our website at [www.kinaxis.com](http://www.kinaxis.com).

Kinaxis personnel and any agents and third party service providers working on Kinaxis’ behalf may not offer, promise or give a bribe to anyone, and may not request, agree to accept or take a bribe from anyone. Bribery is a crime and penalties can be severe including prison sentences and large financial penalties. Depending on the circumstances, these penalties can be applied to a company and its directors and officers or employees and business associates or a combination of any of them. In certain jurisdictions, a company can also be held liable for failing to prevent acts of bribery by those working on its behalf. To defend itself against these types of claims, Kinaxis must put in place adequate procedures designed to prevent bribery by those acting on its behalf.

We recognize that local laws may, in some instances, be less restrictive than the principles set forth in this Policy. As applicable laws, rules and regulations vary between jurisdictions and may have extra-territorial application, Kinaxis and its personnel, agents and third party service providers will be expected to comply with the principles set out in this Policy in respect of conduct in all jurisdictions where we operate, even where compliance with this Policy prohibits conduct that may otherwise be permitted by the local law of a particular jurisdiction. The best practices standards set out in this Policy will be the prevailing criteria.

For the purposes of this Policy, a “contractor” or “third party service provider” is defined as an entity or individual who provides, and receives payment for, services or goods related to any aspect of Kinaxis’ operation, and includes subcontractors.

**2. SCOPE**

This Policy applies to the Kinaxis’ personnel and reflects the standards to which Kinaxis expects its business associates, partners, agents, contractors, consultants and any other third party service providers to adhere when acting on Kinaxis’ behalf. When appropriate, Kinaxis’ business associates,

partners, agents, contractors, consultants and other third party service providers shall sign a separate agreement in order to undertake to comply with this Policy.

This Policy is intended to supplement all applicable laws, rules, and other corporate policies, and is not intended to supplant any local laws.

### **3. DEFINITION**

Corruption is the misuse of public power for private profit, or the misuse of entrusted power for private gain. Bribery is the offer, promise, or payment of cash, gifts, or even excessive entertainment, or an inducement of any kind offered or given to a person in a position of trust to influence that person's views or conduct or to obtain an improper advantage.

Pursuant to the CFPOA, there is no offence if the loan, reward, advantage or benefit:

- (a) is permitted or required under the laws of the foreign state or public international organization for which the foreign public official performs duties or functions; or
- (b) was made to pay the reasonable expenses incurred in good faith by or on behalf of the foreign public official that are directly related to:
  - (i) the promotion, demonstration or explanation of the person's products and services, or
  - (ii) the execution or performance of a contract between the person and the foreign state for which the official performs duties or functions.

Bribery and corruption can take many forms, including, but not limited to, an offer, promise, provision or acceptance of:

- Cash payments;
- Phony jobs or "consulting" relationships;
- Kickbacks;
- Political contributions;
- Charitable contributions;
- Social benefits; or
- Gifts, travel, hospitality, and reimbursement of expenses.

### **4. POLICY**

A member of the personnel, agent or third party service provider must not give or request favours or offer or accept gifts or any personal benefit or privilege of any kind with a value that could in any way influence (for example, by causing the person to act or fail to act in violation of a legal duty, by causing the person to abuse or misuse their position, by securing an improper advantage, contract or concession, etc.) the judgment of the recipients or a third party in their business dealings with or on behalf of Kinaxis or any other party.

Gifts can include goods, services, favours, loans, trips, accommodation or use of property, etc. The personnel, agent or third party service provider may however receive modest unsolicited gifts and reasonable entertainment from the Kinaxis' business associates. Gifts of cash or cash value vouchers may not be accepted from the Kinaxis' business associates under any circumstances. When unsure, the personnel, agent or third party service provider should consult his/her immediate supervisor or contact within Kinaxis, as applicable. Furthermore, the personnel, agent or third party service provider must notify his/her immediate supervisor or contact within Kinaxis, as applicable, of all gifts or any personal benefit or privilege of any kind that has been offered to him/her.

It is unacceptable to use the funds, products or services of Kinaxis to encourage a representative of a government agency from any country whatsoever to commit an act or omission that is detrimental to the performance of his/her duties.

It is recognized that it may be appropriate in certain cultures and circumstances to exchange gifts. In such circumstances, the gifts should be reasonable, in good taste, and have token or nominal value. The personnel, agent or third party service provider must never give or accept gifts when prohibited from doing so by law or by the recipient's or donor organization's policies. A member of the personnel, agent or third party service provider who is obligated to use such practice must promptly report such information to his immediate supervisor or contact within Kinaxis, as applicable.

Kinaxis complies with anti-corruption legislation in all jurisdictions where it operates. This legislation includes the CFPOA. Kinaxis' personnel, agents and third party service providers must never make or approve an illegal payment to anyone, under any circumstances.

In addition, Kinaxis' books and records must correctly record both the amount and a written description of any transaction. Kinaxis' personnel must ensure that there is a reasonable relationship between the substance of a transaction and how it is described in Kinaxis' books and records.

## **5. ACCOUNTABILITY AND RESPONSIBILITY FOR THE POLICY**

At Kinaxis, we all share the accountability and responsibility for our policy against bribery and corruption.

This Policy is reviewed and approved by the Board of Directors and its Audit Committee and oversight of this Policy has been delegated to the Audit Committee, which monitors the effectiveness of and Kinaxis' compliance with this Policy. The Chief Executive Officer and the senior executive team set the tone at the top providing leadership and support for the Policy and take responsibility for its effectiveness within their business units.

Management is responsible for the implementation of the Policy and all communication and training activities in relation to the Policy to ensure that those reporting to them are made aware of, and understand, this Policy. Management is responsible for the internal controls related to this Policy.

Each of us is responsible for preventing, detecting and avoiding any activity that may lead to, or suggest, a breach of this Policy and for reporting any violation or suspected violation of this Policy.

## **6. REPORTING VIOLATIONS**

Our collective success and our reputation hinges on our personal commitment to adhere to this Policy. It is our responsibility to promptly report any suspected contraventions of this Policy.

If you have any suspicions or concerns regarding conduct to which this Policy applies, or if you become aware of any action in conflict with this Policy, you must report those concerns or actions to your manager, internal audit, human resources or legal department, or report your concerns, confidentially, utilizing Kinaxis' whistleblower process as explained in our Code of Business Conduct and Ethics and our Whistleblower Policy. A copy of these documents may be found on our website.

No individual who, in good faith, reports a violation of this policy shall suffer any retaliation. An employee who retaliates against someone who has reported a suspected violation in good faith is subject to discipline up to and including termination of employment.

Kinaxis encourages openness and will support anyone who raises genuine concerns in good faith, even if they turn out to be mistaken. No person will suffer a penalty or other adverse consequences for refusing to engage in bribery or other conduct prohibited by this policy or for reporting possible wrongdoing, even if Kinaxis loses business or otherwise suffers a disadvantage.

## **7. INVESTIGATIONS**

Any potential violations of this Policy will be reported to the Chair of the Audit Committee. The report will be recorded and an investigation will ensue. The identity of any person filing a report will be treated as confidential to the extent possible and will only be revealed on a need to know basis or as required by law or court order.

## **8. AUDITS**

Audits of Kinaxis' sites, operating units, and contractors may be conducted periodically to ensure that the requirements of this Policy and applicable procedures and guidelines are being met. Audits may be conducted internally by Kinaxis, or externally by retained third parties. Audit documentation may include performance improvement action plans.

## **9. RECORD KEEPING**

Books and records must be kept in reasonable detail which accurately and fairly reflects all payments, transactions and dispositions of assets and to clearly identify the purpose of such events. Gifts and hospitality received must be appropriately disclosed and reported to your manager. No accounting record or other document related to any transaction shall be falsified in any manner which may obscure or disguise the true nature of the transaction.

The purpose of this provision is to prevent the concealment of bribes and to discourage fraudulent accounting practices. This provision applies to all documents and requires:

- Maintenance of books, records and accounts that accurately reflect each transaction and disposition of company assets;
- Maintenance of a system of internal accounting controls that can detect and prevent illicit payments to government officials and other individuals; and
- Conformance with International Financial Reporting Standards (IFRS).

## **10. CONSEQUENCES**

At Kinaxis, we take bribery and corruption seriously and will take appropriate actions against violators which could lead to termination of employment and prosecution.

Failure to comply with this Policy may result in disciplinary consequences up to and including termination of employment. In cases where the conduct violates applicable laws, rules and regulations, Kinaxis may also refer the matter to appropriate regulatory authorities, which could result in penalties, fines or imprisonment.

Kinaxis also reserves the right to terminate contractual relationships with any consultant, contractor, agent, as well as any other third party, who has contractually agreed to comply with this Policy and has violated the Policy. It is the responsibility of all Kinaxis personnel who sign agreements on Kinaxis' behalf to ensure that the other party contractually agrees to comply with this Policy.

## **11. RISK MITIGATION PROCEDURES**

Monitoring and preventative controls exist at Kinaxis to further enhance risk mitigation and include the following:

- Kinaxis shall regularly identify bribery and corruption risks in its business and implement adequate risk-based procedures aimed at preventing bribery and corruption from occurring;
- Kinaxis shall maintain adequate books and records which properly and fairly document all transactions;
- Internal control systems and procedures will be periodically audited to provide assurance that they are effective in countering bribery and corruption;
- Anti-bribery and anti-corruption training programs will be periodically audited to ensure that effective training is provided to all;
- Appropriate due diligence will be applied before engaging any consultant or agent, entering into any joint venture relationship or participating in any merger or acquisition to prevent the acquisition of bribery and corruption related liabilities;

- Personnel, agents and third party service providers of Kinaxis will be provided a copy of this Policy. Key employees with exposure to bribery and corruption activities and significant business associates will also be advised when the Policy is amended and will provide an annual written certification of compliance with this Policy;
- Training on this policy will form a part of the hiring process for all new employees, officers, directors, agents, consultants and contractors of Kinaxis;
- Periodic refresher training will be provided to those individuals deemed to be at a higher risk of exposure to bribery and corruption activities; and
- The Audit Committee will review this Policy and make recommendations from time to time to the Board of Directors with respect to any changes to this Policy and the Board of Directors will approve such changes as it deems appropriate.

## **12. EFFECTIVE DATE**

The Policy is approved by the Board of Directors and effective as of April 28, 2014.