



Business Integrity Policy

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1.0 OBJECTIVE

This Business Integrity Policy is intended to ensure that WestJet does not receive an improper advantage in its business dealings, to ensure that all payments and expenses are properly recorded in our financial books and records and that training programs and reporting mechanisms for Employees, Agents and Contractors are established and maintained to ensure compliance with applicable anti-corruption laws.

2.0 AFFECTED POLICIES

Anti-Fraud Policy

Code of Business Conduct

Contracts Policy

Progressive Discipline Policy

WestJet Confidential and Anonymous Reporting Policy

3.0 ENABLED PROCESSES

WestJet Confidential and Anonymous Reporting Process

4.0 DEFINITIONS AND ABBREVIATIONS

TERM	DEFINITION
Agent	Means a person, a corporation or other entity retained by the Company to represent its business interests or act on its behalf, and includes code share or other airline partnerships.
Bribe	Means any payment, attempt to pay, promise to pay, or authorization of the promise or payment of any money, gift, reward, advantage or benefit of any kind, that has been given or offered to a Public Official either directly or through an intermediary, in order to influence a decision or act by a Public Official.
Compliance Committee	Means the Committee responsible for this corporate compliance Policy. This Committee shall consist of the Chief Financial Officer, the Vice President, General Counsel and Corporate Secretary and such other geographical area leaders and functional area leaders as may be identified by the Company.
Company	Means WestJet Airlines Ltd. and its subsidiaries and affiliates.
Contractor	Means a person, a corporation or other entity retained to supply materials, labor or services, to the Company.
Employee	Means a permanent or temporary employee of the Company, or contract staff member.

TERM	DEFINITION
Facilitating Payment	<p>Means an occasional small payment, promise to pay, or authorization of a small one-off payment made solely to expedite or secure the performance of routine government actions such as:</p> <ul style="list-style-type: none"> (i) Obtaining licences, permits and other official documents to qualify to do business in a foreign country; (ii) Processing governmental papers, such as visas and work permits; (iii) Providing or obtaining police protection, telephone service, utilities, and mail services; (iv) Loading or unloading cargo, inspection of goods and protecting perishable goods from deteriorating; or (v) Actions of a similar nature.
Improper Payment	Means a Bribe or Kickback and/or a Secret Commission.
Kickback	<p>Means any payment, promise to pay, or the authorization of the payment of a portion of contract value to a Public Official. This includes the improper utilization of sub-contracts, purchase orders, consulting agreements or gifts to channel Kickback payments to a Public Official, employees or other representatives of a Public Official, or to their relatives or business associates.</p>
Policy	Means this Business Integrity Policy.
Public Official	<ul style="list-style-type: none"> (a) A person who holds a legislative, administrative or judicial position of a state; (b) A person who performs public duties or functions for a state, including a person employed by a board, commission, corporation or other body or authority that is established to perform a duty or function on behalf of the state, or is performing such a duty or function; (c) An official or agent of a public international organization; and (d) Elected officials, candidates for public office, political parties, and officers, employees, representatives and agents of political parties.
Secret Commission	<p>Means the corrupt giving, offering, demand or acceptance (or agreement for same) by Employees of any reward, advantage or benefit of any kind as consideration for doing or not doing (or for having done or not done) any act relating to the affairs of the Company, or for showing favor or disfavor to any person with relation to the affairs of the Company.</p>

5.0 POLICY

5.1 COMPLIANCE

- (a) The Company's Board of Directors shall review compliance with this Policy on an annual basis.
- (b) The Compliance Committee shall oversee this Policy and shall report directly to the Company's Board of Directors.

5.2 RESPONSIBILITIES OF THE COMPLIANCE COMMITTEE

- (a) Establishing and maintaining the practices and procedures necessary to implement this Policy and monitor compliance with its provisions;
- (b) Disseminating this Policy to all relevant Employees as determined by the Compliance Committee from time to time;
- (c) Implementing a training program on the substance of this Policy to be completed by all relevant Employees;
- (d) Establishing, maintaining and making accessible to all Employees, a mechanism for the reporting, including anonymously if preferred, of actual or suspected violations of this Policy;
- (e) Providing the Board with reports on the operation of and compliance with the Policy no less than semi-annually; and
- (f) Ensuring that accurate minutes are kept for all meetings of the Compliance Committee.

5.3 CERTIFICATION OF COMPLIANCE

All relevant Employees shall review this Policy on a yearly basis and sign a Certification of Compliance in the form attached hereto as Exhibit A, acknowledging their understanding of and compliance with this Policy.

5.4 IMPROPER PAYMENTS

The Company, its Employees, Contractors and Agents shall not, either directly or through an intermediary:

- (a) Demand, solicit or accept an Improper Payment;
- (b) Pay, attempt to pay, promise to pay, or authorize to pay, either directly or through an intermediary, an Improper Payment.

5.5 FACILITATING PAYMENTS

The Company prohibits the making of Facilitating Payments. A member of the Compliance Committee should be consulted if there is any doubt whether a payment constitutes a Facilitating Payment.

5.6 DURESS PAYMENTS

When an Employee, Agent or Contractor reasonably believes his or her health or safety to be imminently at risk and believes that the making of a payment in response to a demand is necessary to preserve his or her health or safety, such Employee, Agent or Contractor may make payments which would otherwise be prohibited. The amount and purpose of such payments must be properly documented and reported forthwith to the Compliance Committee who will, in turn, provide a report of such duress payments to the Board of Directors.

5.7 DUE DILIGENCE

Prior to the Company engaging an Agent or hiring a Contractor outside Canada, the United States, the United Kingdom or the European Union, the Company shall ensure that proper due diligence, checks and research are carried out, either by the Company or by a reputable third party, and the reputation, background and past performance of the prospective Agent or Contractor, as appropriate, are clearly documented, including but not limited to, the following areas:

- (i) Management information;
- (ii) Ownership information;
- (iii) Affiliations;
- (iv) Qualifications;
- (v) Financial information;
- (vi) Reputation;
- (vii) References;
- (viii) Local Law;
- (ix) Compensation; and
- (x) Payment History.

5.8 AGENTS

(a) Contracts with Agents outside Canada and the United States

The Company shall only retain an Agent outside Canada, the United States, the United Kingdom or the European Union, using a written agreement that must reflect the principles set out in Exhibit C that are appropriate for the proportionate degree of risk presented by the nature and sensitivity of the role to be performed by the Agent. Any such agreement must be approved by the Compliance Committee, in consultation with the Company's Legal Department, before the Company can execute same.

(b) Managing Agents

The Company shall take measures reasonably within its power to ensure that:

- (i) any payment made to any Agent represents no more than the amount outlined in the written agreement with the Agent and is an appropriate remuneration for legitimate services rendered by such Agent; and
- (ii) the Agent maintains a record of the names and contract terms for all sub-agents and sub-contractors who are retained by it in connection with transactions with Public Officials in relation to the Company's business.

(c) All Agents shall review this Policy on a yearly basis and sign a Certification of Compliance in the form attached hereto as Exhibit B, acknowledging their understanding of and compliance with this Policy.

5.9 CONTRACTORS

(a) The Company shall only retain a Contractor outside of Canada, the United States, the United Kingdom or the European Union, using a written agreement that must reflect the principles set out in Exhibit D that are appropriate for the proportionate degree of risk presented by the nature and sensitivity of the role to be performed by the Contractor.

(b) All Contractors shall review this Policy on a yearly basis and sign a Certification of Compliance in the form attached hereto as Exhibit B, acknowledging their understanding of and compliance with this Policy.

5.10 GIFTS AND ENTERTAINMENT

The offer and acceptance of entertainment, gifts and favors must at all times be in compliance with the policies of the recipient's employer, with the Company's Code of Business Conduct, this Policy and any Company specific procedures. Gifts and hospitality given to Public Officials must comply at all times with Canadian and applicable local anti-corruption laws and must be reasonable, infrequent and appropriate such that they cannot be interpreted as an attempt to influence a decision or act by the Public Official.

Any gift, hospitality and/or reimbursement of travel or other expenses ultimately provided to a Public Official must be reported to the Compliance Committee so that it can be fully and accurately recorded in the Company's books and records.

5.11 POLITICAL AND CHARITABLE CONTRIBUTIONS

All political and charitable contributions must be made in compliance with the Company's policies in respect of such contributions.

5.12 EMPLOYMENT OF PUBLIC OFFICIALS

No Public Official shall be employed or retained as a consultant, agent or representative of the Company, unless:

- (a) The Compliance Committee is satisfied that such employment or retainer is lawful in the country concerned;
- (b) The Compliance Committee has determined that the services to be rendered to the Company do not conflict in any manner with the governmental duties of such person;
- (c) Where possible, an ethics opinion from the Public Official's government employer has been obtained; and
- (d) The Company's Chief Executive Officer approves such hiring.

5.13 BOOKS AND RECORDS

- (a) The Company shall keep books, records, and accounts that conform to the highest professional standards of accuracy and consistency and that, in reasonable detail, accurately and fairly reflect the Company's domestic and foreign transactions and the disposition of its assets.
- (b) All financial transactions must be properly and fairly recorded in the Company's books of account and must be made available for inspection by the Company's internal and external auditors.
- (c) Neither the Company nor any of its Employees, Officers, Directors, Agents or Contractors shall do any of the following for the purpose of bribing a public official in order to obtain or retain an advantage in the course of business or for the purpose of hiding an Improper Payment:
 - (i) establish or maintain accounts which do not appear in any of the books and records that they are required to keep in accordance with applicable accounting and auditing standards;
 - (ii) make transactions that are not recorded in those books and records or that are inadequately identified in them;
 - (iii) record non-existent expenditures in those books and records;
 - (iv) enter liabilities with incorrect identification of their object in those books and records;
 - (v) knowingly use false documents; or
 - (vi) intentionally destroy accounting books and records earlier than permitted by law.

- (d) The Company shall devise and maintain a system of internal accounting controls sufficient to provide reasonable assurances that transactions are executed in accordance with management's general or specific authorization and that access to assets is permitted only in accordance with management's general or specific authorization.
- (e) If an Employee has any doubt regarding how to act according to these principles when they are involved in the making and keeping of the Company's records and accounts, they must consult a member of the Compliance Committee.

5.14 VIOLATIONS

- (a) Any Employee who becomes aware of or suspects a violation of this Policy must promptly report the matter to the Compliance Committee. The Compliance Committee can be reached via email at compliancecommittee@westjet.com.
- (b) Information communicated to any Employee in a supervisory or advisory position in the Company regarding a violation of this Policy shall be immediately reported to the Compliance Committee, who in turn shall promptly investigate and report any violation of this Policy to the Company's Senior Vice President, General Counsel and Corporate Services, Chief Financial Officer and Board of Directors.
- (c) A determination of whether a particular past or proposed payment or action is in violation of this Policy shall be made by the Compliance Committee in consultation with the Senior Vice President, General Counsel and Corporate Services and/or the Chief Financial Officer or Chair of the Board of Directors.
- (d) Retaliation by anyone as a consequence of an Employee making a good faith report of a possible violation of the law or this Policy is strictly prohibited and will result in disciplinary action, up to and including termination.
- (e) If an Employee, Contractor or Agent is found to be in violation of this Policy, the Company shall take appropriate corrective disciplinary action, including where appropriate dismissal or termination of contract, and immediately report same to the Company's Senior Vice President General Counsel and Corporate Services, Chief Executive Officer and Board of Directors.

5.15 AUDIT

The Company's Audit and Advisory Department shall promptly inform the Compliance Committee and the Board of Directors of a suspected Improper Payment or violation of this Policy that comes to their attention and shall recommend procedures to attempt to prevent the recurrence of any potential or suspected violations.

EXHIBIT A EMPLOYEE CERTIFICATION OF COMPLIANCE

I confirm that I have read, within the last twelve months, and understand WestJet's Business Integrity Policy. I also understand that as a WestJet Employee, I have an obligation to fully adhere to the Business Integrity Policy and its principles.

In particular, I confirm that in carrying out my responsibilities as a WestJet Employee I have not and will not violate the Business Integrity Policy. I also confirm that I have no knowledge that any other Employee, Agent, or Contractor, or anyone acting on my behalf or at my direction has violated the Business Integrity Policy.

Penalties and Compliance under this Certification of Compliance

I understand that I will be subject to sanctions, including potential termination of my relationship and/or employment with WestJet, if I fail to follow the Business Integrity Policy. Examples of actions or omissions that will subject me to discipline on this basis include, but are not limited to, the following:

- (i) breach of this Policy,
- (ii) failure to promptly report a suspected or actual violation of this Policy to the Compliance Committee;
- (iii) retaliation for any good faith report of a possible violation of the law or this Policy,
- (iv) failure to complete, or the falsification of, this or any future Certification of Compliance; and
- (v) lack of attention or diligence concerning any Employees, Agents, or Contractors for whom I am responsible that directly or indirectly leads to a violation of this Policy.

Date

Signature

Print Name

Position

Country

EXHIBIT B AGENT OR CONTRACTOR CERTIFICATION OF COMPLIANCE

WestJet conducts its business lawfully in every country where it does business. Specifically, WestJet complies with anti-bribery legislation that prohibits making, offering, or receiving bribes and kickbacks. WestJet contractors and agents shall not, either directly or through an intermediary, pay or offer anything of value to a Public Official, in order to influence any act within the recipient's official capacity, or to induce the recipient to violate its, his or her lawful duty, or to induce the recipient to use its, his or her influence with any level of government to affect or influence any act or decision of such government for the purpose of obtaining, retaining or directing business, or any undue advantage.

I confirm that I am aware of and understand the laws pertaining to anti-bribery and anti-corruption in my jurisdiction.

I confirm that I have read and understand WestJet's Business Integrity Policy. I also understand that as **[an agent for] [a contractor to]** WestJet, I have an obligation to fully adhere to the Business Integrity Policy and its principles.

In particular, I confirm that in carrying out my responsibilities as a WestJet **[agent] [contractor]** I have not and will not violate the Business Integrity Policy. I also confirm that I have no knowledge that any other **[agent] [contractor]**, or anyone acting on my behalf or at my direction has violated the Business Integrity Policy.

Penalties and Compliance under this Certification of Compliance

I understand that I will be subject to sanctions, including potential termination of contract with WestJet related to this Certification of Compliance, if I fail to follow the requirements listed in the Business Integrity Policy, this Certification or the contract. Examples of actions or omissions that will subject me to discipline on this basis include, but are not limited to, the following:

- (i) breach of this Policy,
- (ii) failure to promptly report a suspected or actual violation of this Policy to the Compliance Committee;
- (iii) retaliation for any good faith report of a possible violation of the law or this Policy,
- (iv) failure to complete, or the falsification of, this or any future Certification of Compliance; and
- (v) lack of attention or diligence concerning any Employees, Agents, or Contractors for whom I am responsible that directly or indirectly leads to a violation of this Policy.

Date

Signature

Print Name

Company Name

EXHIBIT C REQUIRED PRINCIPLES TO BE INCLUDED IN CONTRACTS WITH AGENTS

- (i) A precise definition of the scope of the Agent's duties, the territory in which the services will be performed, and the compensation of the Agent. The pre-approval of the Compliance Committee is required if the contract with the Agent contemplates compensation that includes a bonus or success fee component.
- (ii) An acknowledgement by the Agent that it, he or she understands the provisions of applicable local laws pertaining to anti-bribery and anti-corruption and that he or she will comply with such laws in carrying out obligations under the contract on behalf of the Company. If appropriate, provisions shall be added to ensure that the Agent understands the Company's obligations under Canadian laws and other applicable anti-corruption laws. In addition, the Agent will commit to conduct its services on behalf of the Company in full compliance with such Canadian and other applicable anti-corruption laws and any applicable Company policies.
- (iii) The Agent shall specifically acknowledge that it will not make, authorize or give any payment, promise of payment, gift, reward, advantage or benefit of any kind to a Public Official either directly or through an intermediary, in order to influence the making or not making of a decision or act by a Public Official. The Agent shall further specifically acknowledge that it will not make any Improper Payments, including the improper utilization of subcontracts, purchase orders, consulting agreements or gifts to channel payments to a Public Official, employees or other representatives of a Public Official or to their relatives or business associates.
- (iv) The Agent shall provide representations and warranties that except as disclosed in writing to the Company neither it, nor any of its family members, owners, directors, officers, principals or key employees are Public Officials, and that it will promptly inform the Company of any changes in that regard.
- (v) Assignment of the entire agreement or any rights, duties or obligations under the agreement by the Agent is prohibited without the Company's prior written consent.
- (vi) Payment shall be by cheque made out in the Agent's name or by wire transfer or electronic funds transfer to a bank account that is registered in the name of the Agent, and located in the country in which the Agent performed the services unless there is an acceptable explanation for other arrangements. Unless otherwise agreed in writing, such payment shall be made in the local currency where the Agent is performing the services.
- (vii) All requests by the Agent for expense reimbursement must be supported by documentation acceptable to the Company. Detailed records for all approved expenses shall be kept for at least the minimum period required under the applicable laws.
- (viii) The agreement shall provide for automatic termination, at the Company's sole discretion, in the event an Agent has made, attempted to make, makes, attempts to make, or proposes to make, an Improper Payment.
- (ix) The Agent maintains a record of the names and contract terms for all sub-agents and sub-contractors who are retained by it in connection with transactions with Public Officials in relation to the Company's business.
- (x) The Company has the right to audit the Agent's compliance with the agreement, including the expenses and invoices of the Agent. The audit right will survive termination of such agreement.

EXHIBIT D REQUIRED PRINCIPLES TO BE INCLUDED IN CONTRACTS WITH CONTRACTORS

- (i) The Contractor shall acknowledge that it, he or she understands the provisions of applicable local laws pertaining to anti-bribery and anti-corruption and that he or she will comply with such laws in carrying out obligations under the contract on behalf of the Company. If appropriate, provisions shall be added to ensure that the Contractor understands the Company's obligations under Canadian laws and other applicable anti-corruption laws. In addition, the Contractor will commit to conduct its services on behalf of the Company in full compliance with such Canadian laws. A failure by the Contractor to so comply may, at the Company's sole discretion, result in termination of the contract.
- (ii) The Contractor shall provide representations and warranties that, except as disclosed in writing to the Company, neither it, nor any of its family members, owners, directors, officers, principals or key employees are Public Officials and that it will promptly inform the Company of any changes in that regard.
- (iii) The Contractor shall specifically acknowledge that it will not authorize or give any payment, promise of payment, gift, reward, advantage or benefit of any kind to a Public Official either directly or through an intermediary, in order to influence the making or not making of a decision or act by a Public Official. The Contractor shall further specifically acknowledge that it will not make any Improper Payments, including the improper utilization of subcontracts, purchase orders, consulting agreements or gifts to channel payments to a Public Official, employees or other representatives of a Public Official or to their relatives or business associates.
- (iv) A provision that the assignment of the entire agreement or any rights, duties or obligations under the agreement by the Contractor is prohibited without the Company's prior written consent. If the Company permits any assignment of the agreement, the resulting subcontract will contain similar anti-corruption provisions as in the main agreement, and the Contractor will not by that fact be discharged from its obligation.
- (v) Payment shall be by cheque made out in the Contractor's name or by wire transfer or electronic funds transfer to a bank account that is registered in the name of the Contractor, and located in the country in which the Contractor performed the services unless there is an acceptable explanation for other arrangements.
- (vi) All requests by the Contractor for expense reimbursement must be supported by documentation acceptable to the Company. Detailed records for all approved expenses shall be kept for at least the minimum number of years required under applicable laws.