

# HEALTH & SAFETY POLICY

Safety is a core value at Neptune Bulk Terminals (Canada) Ltd. We are committed to establishing, promoting and maintaining health and safety in the workplace. Our goal is to create an environment in which all of us demonstrate a strong commitment to the safety, health and well-being of everyone on our site.

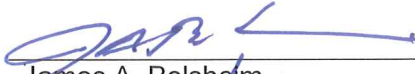


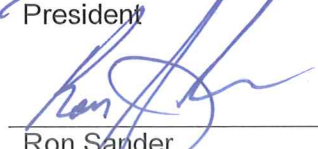


The company's emphasis is on preventing accidents and reoccurrences through the provision of a comprehensive Health & Safety Management System.

Striving to achieve this goal is a shared responsibility calling for a cooperative effort on the part of all concerned. Management, supervisors, individual workers and others who visit or work at our site all have a responsibility and are accountable for setting a good example with regard to safety.

- a. To this end, every level of management and supervision has the prime responsibility:
  - i. to create and maintain an effective Health & Safety Management System;
  - ii. to take all reasonable steps to protect the safety of all employees, contractors and visitors against work accidents and occupational health hazards;
  - iii. to comply with all relevant regulations and standards of governments, agencies, and other competent authorities respecting occupational health and safety;
  - iv. to give the appropriate level of priority to safe working conditions, job safety training and enforcement of safe practices in planning, budgeting, direction and discharge of Neptune's operations; and
  - v. to formulate and carry out continuing effective safety initiatives suited to the conditions and hazards of the operation, where necessary adopting standards and practices in excess of legal and regulatory requirements.
  
- b. It is the responsibility of everyone on our site:
  - i. to comply with health and safety regulations, policies and directives;
  - ii. to report unsafe conditions and activities, and to work positively and cooperatively toward the prevention of accidents, and
  - iii. to contribute to a positive safety culture at Neptune.

We must all actively support our Health & Safety Management System if we are to achieve our goal of an accident free and healthy workplace environment.

Neptune will review this policy annually to ensure it reflects our ongoing commitment to continuous improvement and safety.

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 _____ Ron Sander Vice President, Major Projects & Environment	 _____ Lisa Dooling Direct of Community Relations & Stakeholder Engagement	 _____ Gonzalo Benitez VP Finance & Administration

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