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ENVIRONMENTAL POLICY

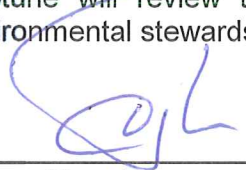
Environmental stewardship is a core value of Neptune Bulk Terminals (Canada) Ltd. Neptune recognizes that environmental excellence is integral to our long-term sustainability as a business.

To protect and enhance the environment, Neptune has adopted practices for demonstrating excellence and continuous improvement in environmental performance.

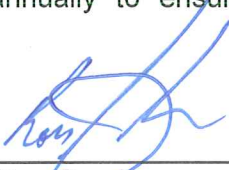
Neptune is committed to:

- The principles of pollution prevention, conservation and sustainability;
- Using resources efficiently and effectively;
- Demonstrating care and respect for our surrounding community and communicating openly with our stakeholders;
- Maintaining an Environmental Management System to support excellence which includes:
 - Continuous environmental improvement activities by
 - reviewing environmental objectives, setting targets, measuring performance and implementing change; and
 - meeting, and where practical exceeding, all applicable environmental statutory and regulatory requirements;
 - Monitoring our performance through internal and external audits;
 - Reporting environmental performance to the Board of Directors, employees, regulatory authorities and other stakeholders; and
 - Providing a high level of employee and contractor training to ensure responsible work practices.

Neptune will review this policy annually to ensure that it reflects our ongoing commitment to environmental stewardship.



Claus Thornberg
President



Ron Sander
VP, Major Projects & Environment



Brad Walker,
VP, Health & Safety



Gonzalo Benitez
VP, Finance & Administration



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