

COMMUNITY & CHARITABLE DONATIONS POLICY

North West Redwater Partnership (NWR) believes in supporting and actively participating in the communities where we live and work (our 'Local Communities'). NWR's Community & Charitable Donations program will invest in community enhancement, developing relationships, and being a good neighbor, primarily in the region surrounding the Sturgeon Refinery site. It is intended that this Policy will evolve to address the variable revenues during construction and into commercial operations and onward. NWR encourages our employees to be involved in their community, and NWR supports their work - and the work of others - through this Community & Charitable Donations Policy.

SUPPORT PRIORITIES

NWR focuses our Community & Charitable Donations on the following areas:

1. Enhancing and contributing to the current and future quality of life in our Local Communities

This includes our active support for organizations that provide services to and promote:

- Programs that promote our Local Community's education system for youth
- Programs that foster work skills development for youth or disadvantaged persons
- Programs that aid seniors living in the Local Community
- Strong family support systems
- Programs to support youth community involvement

2. Creating tomorrow's leaders and fostering workforce development

NWR supports organizations focused on the education and development of tomorrow's leaders. This includes support for organizations and initiatives that lead to better environmental stewardship in partnership with industry.

ELIGIBLE ORGANIZATIONS

NWR will consider donations to organizations whose work or purpose meets the following criteria:

- Schools or educational organizations focused on the education and development of tomorrow's leaders, or that foster work skills development for youth or disadvantaged persons
- Facilities or organized programs focused on enhancing the life of seniors
- Not-for-profit organizations or registered charities (according to CRA Regulations)
- Whose work benefits Albertans

NWR will not consider donations to private foundations, or to organizations whose objectives or structure are religious or for profit. Only in exceptional cases, and where there is a tangible link to NWR's stated support priorities, would NWR consider sponsorship of an individual raising funds for charitable foundations through their individual participation in events or programs.

ADDITIONAL CRITERIA

- Preference is given to requests from organizations in the following priority order:
 1. Local Communities in the Heartland region reasonably proximate to the NWR Sturgeon Refinery (> 85% of available funds or other resources)
 2. Local Communities elsewhere in Alberta (<15% of available funds or other resources)
- Preference is given to organizations in which NWR Employees provide active volunteer support or service

- Organizations that meet all of the criteria set out in this policy may still have their donation application refused due to budget limitations
- While not a prime criteria, consideration will be given to distributing the annually budgeted donations throughout the given budget year

DONATIONS

NWR provides support to community and charitable organizations through one of three types of funding:

1. **Donations:** Donations may be smaller in magnitude and spread among a variety of causes in our communities.
2. **Legacy Contributions:** A Legacy Contribution spans a project of several years duration and has a significant impact on a local community as a whole. Note that during the construction period of the Sturgeon Refinery, the funding for Community & Charitable Donations will be variable as described below, and Legacy Contributions are less likely to be approved.
3. **In Kind Contributions:** An In Kind Contribution (in the form of equipment, meals, or such) is intended to be a financial contribution to support volunteer participation, and is not intended to provide for actual volunteer time by employees of NWR. Such In Kind Contribution would be considered if NWR personnel were actively volunteering support to an Eligible Organization as described above. See Additional Criteria – preference comment as above.

FUNDING

Funding for Community & Charitable Donations comes primarily from funds raised through recycling of various materials used at the Sturgeon Refinery construction site in conjunction with funding from corporate budget sources. Since the overall budget is by nature variable, donations will only be made from funds already secured for this purpose. Budget control to ensure donations do not exceed secured funding will be a function of the Community & Charitable Donations Committee.

Funds left over in the Donations budget at the end of an annual budget cycle will be rolled over to the next budget cycle.

ADMINISTRATION

Application

Interested organizations should obtain a Community & Charitable Donation Application Form from the NWR website at www.nwrsturgeonrefinery.com. Completed applications should be submitted per the instructions on the form. In cases of smaller (less than \$500) Donations, a member of NWR's Community & Charitable Donations Committee may complete the form for the organization, using information supplied by the requesting organization.

In certain cases, a donation may be made to an Eligible Organization at the initiative of the Community & Charitable Donations Committee in keeping with the Support Priorities and Additional Criteria as described above. In all such cases, a member of the Community & Charitable Donations Committee shall complete an application form on behalf of the supported cause for approval by members of the Community & Charitable Donations Committee.

In all application cases, and accompanying all donations, an 'auditable trail' shall be created for consideration and use by the Community & Charitable Donations Committee and by NWR auditors.

Donation Decisions

NWR's Community & Charitable Donations Committee reviews all applications received in a timely fashion befitting the nature of the request, and at least quarterly and decides whether to provide a donation to each applying organization or cause.

Decisions are based on the Support Priorities and Additional Criteria articulated earlier in this document, and must fit within overall budgetary restraints.

The Community & Charitable Donations Committee will consist of five representatives reflecting a balance of perspectives on support priorities and donations decisions. Representation will be by nomination with the consent of NWR senior management, sourced as follows:

- One representative from the Senior Leadership Team
- Two representatives from NWR who reside within Sturgeon County or communities within the County
- Two additional representatives from NWR

Donation decisions must be supported in the affirmative by a minimum of four of the five representatives on each funding application. Such support shall be auditable, such as by each representative signing off on the request form, or by demonstrating consent via e-mail if a committee representative is unable to attend a given request review meeting.

NWR's accounting department will require the complete documentation for each donation to be made prior to processing such payment. Receipts shall be provided for all donations.

Communication

All organizations will receive information on the decision made by the Community & Charitable Donations Committee about their application via email within one week of the committee meeting date.

POLICY CHANGES

NWR reserves the right, in its sole discretion to alter, amend, enhance or cancel this policy at any time.

INQUIRIES

Contact us by phone (587.469.6000) or email (communities@nwrpartnership.com)