



A respectful, rewarding work environment

Code of Business Conduct

As Sears Canada associates, we come to work each day ready to perform our jobs ethically and to the best of our abilities, in a way that serves our customers, adds value to our shareholders, and preserves our reputation for trust. This Code covers, in general terms, some of the various situations that associates may encounter.



May 2009



Code of Business Conduct

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Code of Business Conduct (the “Code”)

We all need to come to work each day ready to perform our jobs ethically and to the best of our abilities in a way that serves our customers, adds value to our shareholders, and preserves our reputation for trust. This Code covers, in general terms, some of the various situations that associates may encounter. While it is not possible to cover every situation that associates will face, there are certain basic principles to which every associate should adhere.

To whom does this Code apply?

All associates must abide by the principles set out in this Code, as a condition of employment. There are no exceptions.

Every associate, without regard to title or position, including our most senior executives and members of the Board of Directors, is required to understand and comply with the principles of this Code. The Code applies in all jurisdictions where Sears and/or its subsidiaries conduct business.

All associates are required to read this Code and to acknowledge in writing each year that they:

- Have read the Code;
- Understand their obligations under the Code;
- Have complied with their obligations under the Code, including compliance with all applicable Sears policies; and
- Have reported any actual or potential breach of the Code of which they are aware.

Basic Principles

In all dealings at or on behalf of Sears, you must:

- Conduct yourself at all times with honesty and integrity;
- Perform required duties to the best of your ability on behalf of the Company
- Treat everyone, including other associates, customers, suppliers and any others with whom Sears has dealings, with respect, dignity, honesty, fairness and courtesy;
- Avoid acting in any discriminatory, harassing or violent way towards anyone;
- Avoid putting yourself or Sears in a real or perceived conflict of interest;
- Follow all applicable laws regardless of where Sears conducts business;
- Comply with all applicable Sears policies and procedures;
- Keep all Sears transactions, communications, and information accurate, up to date, secure and confidential;
- Fully cooperate in any investigation into a breach of this Code.

We must act, and must be seen to act, in accordance with these principles at all times by our customers, suppliers, vendors, communities, shareholders, regulatory authorities, and other associates.

These principles are intended to:

- Maintain and reinforce Sears reputation for integrity and the trust which our shareholders and customers place in us;
- Establish the minimum standard of conduct by which we must all abide;
- Protect the business interests of Sears;
- Ensure that Sears, through its associates, complies with all applicable legal obligations.

It is each associate’s responsibility to ensure that he/she understands and follows these principles. It is also the responsibility of members of the Sears management team to reinforce and monitor such adherence as necessary.

When in doubt as to what to do in a particular situation, associates must exercise proper judgment by seeking additional information and guidance before acting. Such additional information/guidance includes referring to specific Company policies and procedures and discussing the matter with your manager.

Following Sears Policies

Some associates may also be bound by supplementary codes of conduct or regulatory or other professional standards and guidelines. In addition, our business channels will have specific business-related policies, procedures, and guidelines that must be followed.

Associates must ensure that they also understand and follow these additional requirements as they may be amended from time to time. When in doubt, speak to your manager or the Legal department.

Violation of the Code

Any violation of this Code is viewed as a serious matter regardless of whether or not the actions in question were taken for the sake of convenience, or whether or not there is any actual loss or benefit to Sears and/or others.

Violations will result in an investigation and, if appropriate, disciplinary action, up to and including termination of employment for cause, without notice or payment in lieu of such notice. Violations may also result in civil and/or criminal proceedings being initiated.

Obligation to Report Known or Suspected Violations of the Code

All associates at Sears must ensure that they meet the highest standards of ethical business conduct. An associate who becomes aware of a violation of the Code is required to report the matter to their manager or to Loss Prevention or, if the associate feels more comfortable in doing so, by contacting Sears Ethics Hotline by telephone at 1-877-987-3277 or by registering a concern electronically at www.clearviewconnects.com, so the matter can be properly investigated. In appropriate circumstances, an associate who knowingly fails to report a known or suspected violation of the Code may also be subject to disciplinary action.

Under no circumstances will any associate be disciplined for reporting a known, or reasonable suspicion of, a violation of the Code. Any associate who attempts to retaliate against another associate for reporting a violation will be subject to disciplinary action, up to and including termination of employment for cause.

All associates are expected to cooperate in any investigation of a suspected breach of the Code. This includes providing such information as may be relevant to the issue at hand, and answering questions fully and truthfully.

Fraud or Dishonesty

You must not engage in any unethical or improper practices for business or personal gain.

- Do not engage in bribery, of any kind.
- Do not make any disbursement of Company funds or other Company property without supporting documents.
- Do not take any action which involves illegal, unethical or otherwise improper payment of money or anything else of value.
- Do not mis-state inventory or other financial data.
- Do not falsify any document or record (includes timekeeping for another associate).
- Do not destroy or take for personal use records, furniture, fixtures or equipment without prior written authority.
- Do not misuse or disclose customer or associate information for personal gain.
- Follow all policies when processing a transaction and never process your own transaction.
- **DO** clarify with a manager any situation where the appropriate conduct is unclear.

Behaviour in the Workplace

Sears associates are expected to conduct themselves in a professional, ethical and business-like manner with other associates, and with any other individuals with whom they have contact on behalf of Sears.

Sears is committed to ensuring a productive work environment where the dignity and worth of all associates and others with whom we have business contact is respected. Associates are required to conduct themselves with respect, cooperation, and dignity towards all those with whom they have dealings on behalf of Sears.

Sears will not tolerate inappropriate behaviour, discrimination, harassment or violence by or against any associate or anyone involved in business relationships with or on behalf of Sears, regardless of where or when any such prohibited activity may take place. Sears will take all necessary steps to deal effectively with any individual responsible for a breach of this principle.

If you feel you have been subjected to this kind of behaviour, or have observed this conduct by others, contact the Sears Ethics Hotline by telephone at 1-877-987-3277 or by registering a concern electronically at www.clearviewconnects.com.

Harassment and Discrimination

Harassment, including sexual harassment, is a form of discrimination. It can involve, but is not limited to, unwelcome and offensive comments, persistent pursuit of unwanted relationships, conduct, gestures or any other contact likely to cause offence or humiliation or that might reasonably be perceived to place a condition of a discriminatory nature on employment, training, promotion or the provision of services, and that is related to a prohibited ground of discrimination. Harassment or discrimination may also involve violence.

Prohibited grounds of discrimination include race, colour, gender, disability, ethnic or national origin, age, religion, creed, marital or family status, sexual orientation, or any other grounds covered by human rights legislation in the Provinces and Territories within Canada.

Harassing or discriminating conduct directed at any associate, or any other person, with whom we have business dealings on behalf of Sears, is unacceptable and prohibited; this includes hiring, training, scheduling, advancement, compensation, benefits, discipline and termination practices.

Violence

Workplace violence is any direct or implied threat, intentional act or other conduct that would arouse a reasonable fear for personal safety, or the safety of friends, family, other associates, customers, suppliers, or any others doing business with or for Sears. This includes, but is not limited to, actions, words, communications or gestures, persistent pursuit of unwanted relationships, possession of weapons or any other conduct that could reasonably arouse fear.

The carrying or use of any kind of weapon on Sears property is strictly forbidden.

Alcohol and Drug Abuse

No associate may use, distribute, or be under the influence of alcohol or drugs in the workplace. Associates are strongly encouraged to seek treatment for drug or alcohol dependency. While Sears is committed to providing support and assistance in dealing with such dependency, associates who are found to be under the influence of drugs or alcohol will be sent home immediately, and may be subject to disciplinary action.

Improper use of Computer Facilities, including Internet and Email

All associates to whom Sears provides access to computer equipment (including but not limited to desktops, laptops, BlackBerrys, and cell phones), programs, the Internet and/or email, regardless of where that access is from, whether home, a Sears location, or a third-party location (“Sears Computer Facilities”), are expected to use these Sears Computer Facilities in a professional and appropriate manner, and in accordance with our policies.

Under no circumstances may associates use Sears Computer Facilities in any manner that is illegal, offensive, discriminatory, harassing, or abusive, or in any way that results in a breach of this Code or Sears privacy obligations towards its customers and associates.

It is not acceptable to participate in chat rooms, send or forward jokes or chain mail, or download or send inappropriate, unprofessional, harassing, discriminatory, pornographic or other unauthorized programs and materials using Sears Computer Facilities.

Posting Company information (e.g., work schedules, quarterly earnings prior to release, trade secrets, etc.) to any collaborative media, such as blogs, chat rooms, etc., or in any other public forum, representing the Company without proper authorization and approval is prohibited.

Use only Company-approved collaborative services that have been certified, licensed and provided for desktop/laptop/server deployment/BlackBerry.

Under no circumstances shall customer credit card information be sent in any email unless that email is properly encrypted and sent only to recipients authorized to have access to the credit card information.

Although all Sears Computer Facilities remain Sears property, incidental or reasonable personal use is acceptable. However, Sears reserves the right to store, access and monitor any stored data (including any hard drive or portable media), both internal and external email and internet use, including stored messages and site visit history, and where necessary to restrict such use.

Health and Safety

Sears is committed to providing a safe and healthy environment for our associates and all others with whom we do business.

Every manager and supervisor is responsible for taking all reasonable steps to prevent injuries, damage and losses due to accident, fire, theft and environmental hazards.

Every associate is expected to act in an appropriate and safe manner to prevent injury and property damage. This includes using the equipment and resources provided for performing job tasks appropriately, safely, and in accordance with the training provided, and notifying the manager/supervisor or any actual or potential health and safety issues so they can be promptly rectified.

Conflicts of Interest

When engaged in Sears business, associates are required to act in Sears best interests at all times and fully and objectively perform their duties and obligations without allowing their personal interests to conflict with those of Sears.

Associates must avoid becoming involved in situations of real or perceived conflicts of interest in which associates might use, or be perceived to have used, their position with Sears to benefit personally or to benefit someone else, at Sears expense.

Associates must also avoid any situations where they might allow or appear to allow their personal interests to impede their ability to make objective decisions in the best interest of Sears.

In deciding whether any proposed action or decision could be perceived as a real or apparent conflict of interest, consider the following:

- Is it clearly related to conducting legitimate business?
- Is it reasonable in the circumstances?
- Could it lead you to feel pressured to reciprocate or grant special favours in return?
- Are you comfortable openly discussing it with other suppliers, your manager/leader, your peers, your family or the media?

Never allow any association with family or friends to influence your business decisions. These decisions must always be made strictly on a business basis, in the best interest of Sears. Any transactions on behalf of Sears involving third parties (individuals or entities, and including family or friends) with whom you do not have a strictly professional relationship must be declared, and if appropriate, approved in advance in writing by the next level of management.

Under no circumstances may an associate process his or her own sales transaction, or authorize a price reduction or discount for his or her own benefit, or for any other person with whom the associate has a non-arms length relationship. Any such reductions or discounts must be authorized in writing by that associate's leader, regardless of the level of the associate requesting or requiring the reduction or discount.

Attendance & Punctuality

All associates are expected to report to work at the scheduled shift or normal start time (for salaried associates) prepared to perform their assigned duties and work their full scheduled shift or normal work hours.

All associates are expected to take only the time allotted for meal/rest periods as outlined in the Hours and Employment Classification policy.

Gifts

You must not accept gifts, monetary or otherwise, from suppliers or prospective suppliers, except for promotional items which bear the supplier's name. Any such promotional items must have a retail value of less than \$100.

Gifts of alcohol should never be accepted. Perishable gifts such as food or candy that would be impractical to return should be shared with other associates.

Any gifts which do not meet the above criteria are considered inappropriate and should be:

- politely declined and returned to the supplier with a note explaining Sears guidelines on accepting gifts and entertainment, or
- turned over to Loss Prevention for donation to a local charity.

Entertainment

Invitations to business entertainment in the form of meals and beverages may be accepted as long as they are modest, infrequent and, where possible, reciprocated.

Business entertainment in the form of invitations to sporting, cultural or corporate events should be accepted only if the host is present and there is a business reason to attend. If the value of the entertainment is greater than \$100, you must obtain the prior approval of your manager, where possible.

Travel and accommodation for vacation purposes must not be accepted from any supplier or prospective supplier.

Seminars and Meetings

Food or entertainment provided in connection with business meetings, seminars or conferences may be accepted where the supplier can demonstrate that similar benefits are available to other customers. However, any related travel or lodging must be approved and paid for by Sears.

No Solicitation of Gifts/Entertainment

Solicitation of gifts or entertainment of any kind (such as tickets to sporting or cultural events) from suppliers or prospective suppliers is prohibited. The solicitation of merchandise, services, or funds from suppliers or prospective suppliers for charitable fundraising activities is also prohibited.

Sears does support several important charities across the country and, with approval of the Legal department; suppliers who wish to do so may participate with Sears in the support of such charities.

Other Forms of Solicitation

Solicitation of any business or interest by or from other associates, other than that directly related to Sears business, is not allowed on company time or on Sears premises without prior approval. This includes soliciting contributions for fund-raising drives, or membership in clubs or any other types of associations not sponsored by Sears.

Outside Employment or other Business Interests

Salaried associates shall not work for any of our competitors, vendors, or other companies doing business with Sears.

Hourly associates who wish to work for a competitor, vendor, or other company doing business with, or in competition with Sears must seek the prior written approval of their manager. Permission may be granted, provided the outside position does not interfere with an associate's ability to properly perform his or her job, and does not place the associate in a conflict of interest.

Associates may not be affiliated in any way with other companies whose products or services compete with those offered by Sears, without the prior approval of management. This applies regardless of whether the business is conducted on an associate's own time. For example, this includes, but is not limited to, organizations such as Amway Corporation that sell merchandise and services similar to that offered by Sears and are in direct competition with Sears.

Associates may not use Sears facilities or equipment to carry on any form of business not directly related to, and authorized by, Sears.

Former Associates

Former associates working with suppliers, consultants, or other firms doing business with Sears must not receive any special consideration from Sears. Any business dealings with former associates and their firms must be conducted on an impartial "arm's length" basis, just as with any other Sears supplier, consultant or business partner.

Political Contributions and Activities

Associates may not give corporate funds, property or services, directly or indirectly, to any candidate, political organization or political party, without specific approval of the Corporate Communications department. Associates are, however, allowed to be involved in the political process on their own time, using their own means, so long as it does not conflict with their duty to Sears.

Honesty and Integrity

It is vital that we be truthful in all our business dealings with each other and with third parties. At no time should misleading information be provided to anyone, either verbally or in writing. We must always act in good faith.

Associate Discount

The Associate Discount is a benefit offered to associates and eligible retirees solely for their personal use and that of their eligible family members, namely spouses, dependent children or partners (as defined in the Associate Discount policy). The discount is only applicable to merchandise and services bought from Sears by eligible individuals for personal or household use, or as customary gifts. The discount cannot be used where:

- the item is not intended for personal use or as a customary gift;
- the cost of the item is shared with someone not eligible for the discount;
- the item is purchased to settle a debt with someone else; or
- money or services are provided in return for the item purchased.

Misuse of Position

Associates must not misuse their position at the Company for their own or another person's benefit. This includes, but is not limited to, discounting/reducing the sale price of merchandise and/or services or putting aside merchandise in anticipation of a sale.

Claiming Improper Expenses

Claims for travel and entertainment must be fair and related only to legitimate Sears business, and submitted in accordance with Company policy. Claims for relocation expenses must also be legitimate and in accordance with current standard Company procedures and policies. Credit cards issued for travel and associated expenses must not be used for personal expenses, regardless of any intention to repay those expenses.

Misuse of Benefits

Misusing Sears benefits is similar to defrauding Sears. Associates must not apply for benefits to which they are not entitled. This includes, but is not limited to, applying for and receiving disability payments when the associate is not legitimately unable to work for medical reasons, misuse of the Associate Discount benefit, or misuse of any Corporate credit cards.

Privacy and Protection of Personal Information

Personal information is any information that could identify a specific individual. This includes, but is not limited to, social insurance number, date of birth, credit card information, financial data, purchase history, telephone number, and home address.

Personal information about our customers or other associates may only be collected, used or disclosed with the appropriate prior consent of the individual to whom the personal information pertains, in accordance with Sears privacy policies and the law. All associates must properly protect the privacy of all personal information, and must not disclose any personal information about customers or associates to anyone without the prior approval of the person about whom the information is being disclosed, or the prior authorization of the Legal department.

Under no circumstances is associate or customer personal information to be left unattended or subject to unauthorized access by unauthorized persons by leaving such information on counters, desks or shared drives (without proper safeguarding). Filing cabinets and desks containing such information must be properly secured.

Customer Credit Card information

Customer credit information is the property of the customer. There are minimum safeguards and standards that all Sears associates who are involved in the storage, processing or transmission of cardholder data must inform themselves of, and with which they must comply. These standards are known as the Payment Card Industry (PCI) Data Security Standards.

Unencrypted credit card data or other customer financial information is not to be stored on any group drive, laptop, BlackBerry or other portable device, including memory sticks/USB keys.

Electronic transmission of such information is to be avoided where possible. Where it cannot be avoided, then such information must be properly encrypted before such transmission.

Any data that is redundant or no longer required must be properly destroyed in a secure manner.

Company Assets

You are responsible for safeguarding and preserving the assets of the Company over which you have supervision or responsibility. You cannot convert any asset to your own personal use or the use of any other person except as expressly permitted by the Company.

All Company assets in an associate's possession, whether or not on Company property, must be maintained in good working order and safeguarded from theft or loss. Upon termination of your employment, these assets must be returned.

Company Records

Associates who are responsible for creating or maintaining records are also responsible for the integrity and confidentiality of those records.

Associates must not make any false or misleading entries in any of our systems and records. All Company financial reports, computer-based records, sales reports, expense accounts, time records and other documents must be completed accurately, completely and in accordance with Company procedures and any legal requirements governing the maintenance of records.

All Company records are to be retained and safeguarded in accordance with Company policy and the information contained in these records is to be disclosed only to authorized individuals. All Company records, including paper records, tapes, CDs and DVDs must be stored and disposed of in a secure manner.

Security Guidelines and Procedures

You must comply with the Company's security guidelines and procedures and computer security systems. This includes the requirement to safeguard all combinations, passwords, access badges, and keys entrusted to you.

Trade-marks

Company trade-marks or brand names such as Jessica® are valuable corporate assets and should be treated as such. The Company also has the added responsibility of proper usage and maintenance of the trade-mark assets of Sears Roebuck and Co., such as KENMORE®, and CRAFTSMAN® and, most importantly, SEARS®. Any use of Sears trade-marks or design marks by another company or an unauthorized person/party should be reported to the Legal department immediately and, whenever possible, the actual advertisement or label showing the infringement should be provided.

As a reputable Company, we have a responsibility not to infringe the intellectual property rights of others. This includes trade-marks, design marks, copyright and patents. Care should be taken in the adoption and use of any new trade-marks or designs, including fabric designs. When in doubt, contact the Legal department.

Company Property

We all have a responsibility to safeguard all Company property, including merchandise, cash, supplies, facilities, and computer resources.

Company property must only be used for legitimate and authorized business reasons.

If you see or suspect that another associate is stealing, misappropriating or otherwise not properly protecting Company property, you must immediately report the matter to Loss Prevention.

Confidentiality

Any information relating to Sears policies, processes, structures or operations acquired by you in the course of, or as a result of, your employment with Sears is confidential. Such information shall be treated as confidential, and may not be disclosed by you to any other person, firm or company without prior written authorization. Confidential information or material includes but is not limited to financial information, plans, strategies, corporate information, and any other information deemed "confidential", unless such information is available to the general public or in the public domain.

Signing Authority

All contractual obligations and commitments must be authorized in advance and executed on behalf of Sears and its subsidiaries in accordance with Company policies. Contracts include all agreements, obligations, commitments (indemnities and guarantees), letters of agreement, letters of intent, letters of understanding, letters of comfort, purchase orders, work orders, including amendments to such contracts, which are entered into by Sears.

All contracts must be properly executed, signed and dated by authorized Sears management, within policy limits and with appropriate prior management approval. Furthermore, proper contract management controls are to be maintained for executed contracts in accordance with Sears policies.

Contracts may only be entered into with individuals and businesses that are duly licensed and are “at arm’s length” (i.e., the authorizing associate has no personal gain, advantage or interest in negotiating or awarding the contract to that business).

Legal Compliance

Violation of any law or regulatory requirement will adversely affect Sears reputation and ability to carry on business. Associates must ensure that all their dealings and actions on behalf of Sears comply with all applicable laws.

Associates must not engage, or assist, in criminal activity of any kind.

Competition Act/Consumer Protection Laws

Our merchandising and marketing practices – buying/procurement, selling, advertising – must conform to Sears standards and be in compliance with all laws applying to the marketplace and the consumer. The *Competition Act* is a key federal statute that governs business activity in the Canadian marketplace to ensure healthy competition and fair dealing. Pricing, including discounts and promotional allowances, are covered under the Act to prevent price discrimination and deceptive marketing practices.

Associates must not engage in any conduct that is likely to result in “substantially” or “materially” lessening competition (e.g., price fixing, refusal to deal, bid rigging, etc.). It is the responsibility and accountability of senior management to create an atmosphere in which respect for, and compliance with the Act is seen and enforced in day-to-day activity and decision making.

Advertising and Pricing

Each and every associate who has influence or responsibility for procurement, pricing, marketing, advertising, or any function in which Sears products, services and prices are represented to the public, has an obligation to read, understand, and ensure compliance with Sears Advertising and Pricing Policies.

Buying Practices

Associates who make buying decisions must be well-informed about the suppliers they select and must always consider their financial condition, trade reputation and reliability. We will only deal with suppliers who share our commitment to the highest ethical business standards and who have proven records of supplying safe, quality products or services that comply with the law. When purchasing goods, whether produced domestically or outside of Canada, the production facilities, business and labour practices, and merchandise of our suppliers must comply with the Sears Competitive Bid Policy and all applicable local, provincial, territorial, state and federal laws.

Product Safety

We are committed to selling quality products that are safe for their intended uses, conform to all laws, and meet relevant industry safety standards. When we learn of a potential product safety problem, we co-operate with manufacturers and government bodies to take appropriate action. Throughout the process, our principal goal is to ensure that consumers are adequately protected. Any associate who becomes aware of a safety issue or any non-conformance must advise his/her manager or a member of the Sears Product Recall Committee.

International Laws

There are a number of laws that apply to our business. Associates must comply with the Sears Competitive Bid Policy and all applicable customs laws, export control laws, tax laws and other laws regulating what we can or must say about the origin of our products. If you are not sure how these laws apply to your work, contact your unit management or the Legal department.

Disclosure, Confidentiality and Insider Trading

Sears common shares are traded publicly on the Toronto Stock Exchange. The market prices of these securities and the price of Sears debt securities are based upon what the public knows about Sears. Investors could gain an unfair advantage from inside, non-public information that could affect an investor's decision to buy, sell or hold securities.

Associates may obtain (come into possession of) inside information through the normal course of business; examples include news about sales or financial results prior to timely disclosure, planned actions regarding securities, significant lawsuits, important contracts and senior management changes (whether pending or existing). The law forbids the selective disclosure of such material inside information, or the purchase and sale of securities by anyone who has such material inside information which has not been made public by the Company through major news services, or through other publications widely distributed to the public.

Trading on or "tipping" others about material, non public information about Sears, its subsidiaries, suppliers, or licensees threatens our integrity and may result in serious civil and criminal penalties for both individual associates and Sears.

Although insider trading is a complex issue, as a general rule, associates must not discuss inside information with family, friends or any other associates (other than with associates on a need-to-know basis), suggest they trade in Sears securities based on inside information, or make personal investment decisions based on such information. All associates are required to be familiar with and abide by the Sears Disclosure, Confidentiality and Insider Trading Policy, as amended from time to time.

Copyright Laws

Associates must abide by all copyright laws. Never make unauthorized copies of material from copyrighted books, magazines, video tapes, newspapers, drawings or computer programs.

Promotional Contests

Every promotional contest or "draw" conducted or authorized by Sears must comply with all applicable federal, provincial and territorial legislation (including the *Competition Act* and the *Criminal Code of Canada*). All promotional contests, whether national or local in scope, must be approved by the Editorial Services and/or the Total Rewards department.

Appendix

Guidelines for Addressing Questions, Concerns and Complaints

Sears Code of Business Conduct (the “Code”) is a guideline to assist associates in deciding whether or not a particular course of action is appropriate in given circumstances. The Code covers, in general terms, certain basic principles to which every associate should adhere. It is designed to address many of the situations that associates may encounter, but it is not possible to cover every situation that associates will face.

From time to time, you may have questions about how to conduct yourself, or may observe inappropriate conduct or breaches of the Code or relevant policies on the part of others that must be reported so that these issues can be properly addressed.

The appropriate resource or resources to which any questions or concerns should be directed may depend upon the issue at hand. To assist you in

determining where to direct your inquiries, you should first refer to the relevant Sears policy and your unit management.

Regardless of where you choose to direct any questions or concerns that you may have, the matter will ultimately be referred to the appropriate department or individual for investigation and resolution. However, as a general guideline, questions and concerns with respect to the following areas should be referred to the resources listed below.

If there are any questions or issues you wish to raise that do not fall under any of the headings listed below, check with your unit management first for assistance on where the matter should be referred to for resolution.

Issues relating to Behaviour in the Workplace						
Issues		Resource #1		Resource #2		Resource #3
Including: <ul style="list-style-type: none"> ▪ Harassment ▪ Violence ▪ Substance and Alcohol Abuse ▪ Conflicts of Interest ▪ Gift and Entertainment Policy ▪ Outside Employment ▪ Misuse of Benefits ▪ Misuse of Position 	Refer issue to →	Unit Management	If unsatisfied with response or uncomfortable going to your unit management, refer issue to →	Human Resources Representative	If you are not comfortable with Resources 1 or 2 refer issue to →	Sears Ethics Hotline 1-877-987-3277 or by filing a report on www.clearviewconnects.com

Issues relating to Loss Prevention and Fraud						
Issues		Resource #1		Resource #2		Resource #3
Including: <ul style="list-style-type: none"> ▪ Improper Use of the Associate Discount ▪ Security Guidelines and Procedures ▪ Claiming Improper Expenses ▪ Integrity of Company Records ▪ Safeguarding of Company Property such as Cash and Merchandise 	Refer issue to →	Unit Management	If unsatisfied with response or uncomfortable going to your unit management, refer issue to →	Loss Prevention associate in your unit OR Loss Prevention Cluster Manager	If you are not comfortable with Resources 1 or 2, refer issue to →	Sears Ethics Hotline 1-877-987-3277 or by filing a report on www.clearviewconnects.com

Compliance and Legal Issues				
Issues		Resource #1		Resource #2
Including: <ul style="list-style-type: none"> ▪ Privacy ▪ Political Contributions or Activity ▪ Copyright and Trade Marks ▪ Signing Authority ▪ Advertising, Pricing and Buying Practices ▪ International and Local Laws ▪ Disclosure of Confidential Information ▪ Promotional Contests and Draws ▪ Product Safety 	Refer issue to →	Legal Department	If you are not comfortable with Resource 1, refer issue to →	Sears Ethics Hotline 1-877-987-3277 or by filing a report on www.clearviewconnects.com

Issues relating to Accounting, Auditing and other financial reporting matters		
Issues		Resource
Including: <ul style="list-style-type: none"> ▪ Manipulation or Falsification of Data, Records, Reports and Contracts 	Refer issue to →	Sears Ethics Hotline 1-877-987-3277 OR By filing a report on www.clearviewconnects.com



A copy of the Sears Canada Inc. Code of Business Conduct is available on the HR/Careers site on Searsnet

