



CODE OF BUSINESS
CONDUCT AND ETHICS



CODE OF BUSINESS CONDUCT AND ETHICS

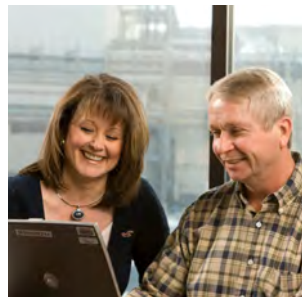


TABLE OF CONTENTS

Letter From our President	1
Mission Vision Values.	2
Our Mission.	2
Our Vision.	2
Our Values	2
Why Do We Have A Code?	3
Application Of The Code	3
Share Your Concerns	3
Compliance With Laws, Regulations And Rules	4
Fair Dealing And Competition	4
Integrity In All Our Business Dealings	5
Preventing Bribery And Corruption	5
United States Foreign Corrupt Practices Act (“FCPA”).	6
Gifts And Entertainment	6
Charitable Donations.	7
Conflicts Of Interest	7
Trading In Domtar Securities (“Insider Trading”)	8
Business Relationships	9
Customers	9
Product Quality	9
Suppliers	9
Fair And Transparent Dealings With Suppliers	9
Business Conduct Standards For Suppliers	9
Trade Bans And Restrictions	10
Export Controls	10
Import Controls	10
Economic Sanctions And Embargoes.	10
Boycotts.	10
Environmental Stewardship And Sustainability	11
Occupational Health And Safety	11
Diversity And Non-Discrimination	11
Drugs And Alcohol	12
Confidential And Proprietary Information	12
Protection And Proper Use Of Assets	12
Information Security	13
Accuracy Of Records And Retention.	14
Reporting Of Illegal Or Unethical Behavior.	15
Responding To Improper Conduct	15



Dear colleagues,

Domtar is a company rooted in our values. We strive to foster a work environment that puts a premium on agility, caring and innovation. These shared values are at the very heart of our success.

Our Board of Directors and the members of our Management Committee have as a preeminent goal the fostering of a strong organizational culture of institutional and individual integrity, compliance, accountability and ethics, based on vision, mission and values embraced by all.

Our company is, now more than ever before, being observed by many. Accordingly, it is important that we have a common way of dealing with myriads of issues that arise around the world in order to ensure that our behavior is beyond reproach. We cannot emphasize enough the importance of this last point. Every day, what we do and what we say shapes Domtar's reputation and impacts our common future.

Our Code of Business Conduct and Ethics is aimed at setting the parameters to comply with laws and regulations in all the countries where we conduct business and properly guide our actions. In many instances, Domtar, as a responsible corporate citizen, has adopted policies and best practices that go beyond what the law requires and expects that all of us act accordingly.

Our Code is a valuable guide to ethical issues that may arise from time to time in our contacts with fellow directors and employees, customers, suppliers, competitors and the general public. Make sure that you understand your responsibilities under the Code and think about how it applies to you and to your work.



A handwritten signature in black ink that reads "J. Williams".

JOHN D. WILLIAMS

PRESIDENT AND CHIEF EXECUTIVE OFFICER

OUR MISSION

As a world-class industry leader we deliver the highest value to our customers, empower our employees to excel, and positively impact our communities.

OUR VISION

To be the leader in innovating fiber-based products, technologies, and services; committed to a sustainable and better future.

OUR VALUES

Agile

Our industry is constantly changing. And we will be the ones leading the way.

When we need to change course, we do it. We are doers, not talkers. But when we act, we act thoughtfully. We have the power to make decisions for the benefit of our company and our customers. We're always looking for simpler, more efficient ways to work.

Caring

The people of Domtar care for each other. We treat each other with compassion and respect.

We look out for each other's safety as well as our own. We never forget that our company is woven into the fabric of our communities, and we treat environmental stewardship as a sacred trust. We care deeply for our customers and invest ourselves fully in their success.

Innovative

We always look to the future beyond the horizon. We're never satisfied with things as they are; we always want to make them better; and we work together to make that happen.

We bring our resourcefulness and creativity to bear for long-term success. We relish challenges of all kinds, whether they come from our clients or from within, and never rest until we've solved them.





WHY DO WE HAVE A CODE?

As a world-class industry leader, we deliver the highest value to our customers, empower our employees to be the best, contribute to the well-being of our communities, and are committed to the highest standards of ethics and business conduct. We believe that the way we do our business is as important as the business that we do. Understanding and practicing the ethical standards outlined in our Code is one of the foundations of our success as an organization and as individual contributors. As the Code is an expression of our core values and a framework for decision-making, each of us has the duty to read, understand and abide by it.

APPLICATION OF THE CODE

The Code applies to all Domtar employees and directors, around the world. Each of us is responsible for our own compliance with the Code, for reporting suspected violations, and for cooperating with the company's investigation of potential violations.

The Code cannot and is not intended to cover every applicable law, rule or regulation wherever we conduct business around the world, or to provide answers to all questions that may arise. Common sense and good judgment, and doing the "right thing", must govern all our actions.

Everyone is encouraged to seek guidance with respect to, and discuss with supervisors, managers, local human resources personnel, the Law Department or the Secretariat, the appropriate course of conduct in a given situation.

SHARE YOUR CONCERNS

Any violation contemplated by the Code, whether real, perceived or potential, must be reported immediately as provided under the section **REPORTING OF ILLEGAL OR UNETHICAL BEHAVIOR** on page 15 of this Code. If in a particular country the law prohibits requiring employees to report violations of law or business conduct policies, employees in that country are still encouraged to report such violations, but are not obligated to do so.

For more information or to report an issue, please use the confidential Ethics Hotline at 866-323-3653, or online at <http://www.domtar.ethicspoint.com>.

COMPLIANCE WITH LAWS, REGULATIONS AND RULES

Domtar carries on business in a number of countries around the globe where applicable laws, rules, regulations, and social customs may be different from those in the United States. Domtar, as a corporate organization, and all its employees and directors are required to fully comply with all applicable laws, regulations and rules affecting Domtar's business and its conduct in business matters that are applicable regardless of the location. Cultural differences or social customs are not an excuse for illegal action.

In case of conflict between foreign and United States law, or in any situation where an employee or director has a doubt as to the proper course of conduct, consult with the Law Department or the Secretariat.

Above and beyond the strictly legal aspects involved, employees and directors are expected at all times to act honestly and maintain the highest standards of ethics and business conduct, consistent with Domtar's good reputation as a well-respected corporate citizen.

If a local law sets a different standard than the Code, or if you have questions regarding any law, regulation, rule, principle, policy or practice discussed in this Code, contact the Law Department or the Secretariat for guidance.

Domtar conducts ongoing monitoring and targeted auditing based on identified and prioritized risk areas. The Chief Compliance and Ethics Officer ("CCEO"), in conjunction with the Internal Audit Department and other departments, as necessary, determines the scope and frequency of targeted auditing according to a variety of factors, including assessment of non-compliance risk, new legal and regulatory requirements, changes in business practices, and other considerations.

For more information, please consult the [Domtar Corporation Compliance Program](#) on Canopy.

FAIR DEALING AND COMPETITION

Domtar's success depends on building productive relationships based on honesty, integrity, ethical behavior and mutual trust. Every employee and director should deal fairly with each of our customers, suppliers, employees and directors. No employee or director should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other unfair-dealing practices. .

Domtar believes in free and open competition. In all of the countries where we do business, strict laws are in force prohibiting collusive or unfair business behavior that restricts free competition. Domtar and its employees, directors and agents are prohibited from entering into agreements with competitors to fix prices, terms of sale or production output. Also, attempts by suppliers to discriminate in prices or terms of sale between customers, or to restrict the freedom of our customers to compete, can sometimes be illegal. Legal issues can also arise from refusal to deal with customers. Failure to strictly adhere to competition laws may result in significant penalties to the employee, Domtar, as well as its directors and officers.

For more information, please consult Domtar's [Global Antitrust Policy](#) and related documentation on Canopy. [Competition Law Compliance Guide \(U.S.\)](#) | [Competition Law Compliance Guide \(Canada\)](#) | [Competition Law Compliance Guide \(Europe\)](#) | [North American and EU Antitrust Law](#) | [Compliance Quick Reference Guide](#) | [Competitor Contact and Communications Guidelines](#)

For advice, please consult with the Law Department.

INTEGRITY IN ALL OUR BUSINESS DEALINGS

We pursue our business objectives with integrity and in compliance with the law, no matter where we are operating or what is at stake. All employees and directors are expected to recognize the importance of making ethically sound business decisions, and behaving in ways that support Domtar's core values and meet the standards in this Code.

Everyone may be confronted at some time with pressures, temptations and ethical dilemmas in the workplace. Handling them with integrity – and recognizing when to seek advice – will define your personal contribution to our business and earn you the respect of colleagues, customers and suppliers.

PREVENTING BRIBERY AND CORRUPTION

Domtar competes for business based on the value and quality of its products and does not engage in bribery or other forms of corrupt activities. We will not offer, make or authorize payment of money or anything of value as an inducement or to influence the behavior of someone in government or private business to obtain commercial advantage, regardless of geographical location or local custom.

We will comply with all applicable laws of the United States and other countries in which we do business that are designed to prevent bribery and corruption, including the United States **Foreign Corrupt Practices Act** ("FCPA").

Employees and directors are strictly prohibited from giving or accepting bribes or other improper payments, including kickbacks. Kickbacks involve giving or accepting money, gifts, or anything of value in return for favorable treatment.

Bribery and corruption are serious crimes, and the penalties for committing them can be very severe. Domtar cannot allow even the appearance of impropriety in our business interactions with government officials or business partners.

For more information, please consult Domtar's [Anti-Corruption Policy](#) | [Anti-Bribery and Corruption Policy \(Europe\)](#) | [Anti-Kickback Compliance Policy](#)

For advice, please consult with the Law Department.



UNITED STATES FOREIGN CORRUPT PRACTICES ACT (“FCPA”)

The FCPA is a law governing how we conduct business in countries other than the United States. The FCPA prohibits paying, offering or promising money or anything of value to foreign government and political party officials or employees (including employees of government controlled entities) as an inducement in order to secure, retain or direct business.

As Domtar is a United States corporation, incorporated under the laws of the State of Delaware, our employees and directors based in other countries must also comply with the FCPA.

Regardless of business and social customs in a particular country, you must be particularly careful to follow United States laws, local laws, and Domtar standards, and regarding doing business with government officials or employees, or their family members.

You must take special care when dealing with agents, consultants and other third parties in relation to business outside the United States, ensuring that:

- You never provide payments that you suspect may be passed to officials outside the United States or to others in order to influence decision-making in Domtar’s favor;
- You never use an agent to make any payment that Domtar itself cannot make;
- You can properly trace funds provided to an agent in connection with such business so that Domtar can verify that no improper payments are made.

GIFTS AND ENTERTAINMENT

We do not give or receive inappropriate gifts or entertainment. In many cultures, gifts and entertainment are an integral part of doing business because they can foster goodwill and enhance business relationships. However, some gifts and entertainment can result in improper influence or an appearance of improper influence, leading to a potential conflict of interest or a violation of an anti-corruption law. For this reason, we must never offer or accept gifts or entertainment intended to influence decision-making, regardless of value.

No gift or entertainment should ever be offered, given, provided or accepted by a Domtar employee, director, agent (or member of their family) unless it:

- Is a non-cash gift;
- Cannot be seen as a bribe or payoff; and
- Does not violate any laws or regulations.

Business gifts or entertainment given or received should not be excessive or lavish. If you are not sure if a gift or entertainment is acceptable, you should consult with your supervisor, a manager, the Law Department or the Secretariat.

No gifts or entertainment on Domtar’s behalf, regardless of value, may ever be given or provided as an inducement or in exchange for a favorable treatment.

CHARITABLE DONATIONS

Charitable contributions of Domtar funds may only be done with a *pro bono* purpose and in no event be linked, directly or indirectly, to the past or future acquisition of Domtar products.

CONFLICTS OF INTEREST

We must take business decisions and actions in the best interests of Domtar. Accordingly, placing yourself in a conflict of interest is strictly prohibited. A conflict of interest occurs when an individual's personal interest interferes in any way - or even appears to interfere - with the interests of Domtar. A conflict situation can arise when an employee, a director, or a member of his or her family takes actions or has interests that may affect his or her ability to perform his or her duties for Domtar objectively and effectively.

Conflicts of interest will also arise when an employee, a director, or a member of his or her family, receives inappropriate personal benefits as a result of his or her position with Domtar. Such conflicts of interest can undermine the business judgment and responsibility to Domtar and threaten Domtar's business and reputation.

A Domtar director should recuse him or herself from any Domtar Board of Directors or Board committee decision involving another company or firm with which the director is affiliated.

All apparent, potential, and actual conflicts of interest must be rigorously avoided. While it is not possible to list every activity or situation that might raise a conflict of interest issue, the list below is included to help you recognize some of the more significant ones:

- **Corporate Opportunities.** Taking personally opportunities that are discovered through the use of Domtar assets, information or position, or using Domtar assets, information or position for personal gain or competing with Domtar.
- **Gifts and Entertainment.** Receiving from, or giving to, a supplier, customer or competitor, gifts and/or entertainment of more than insignificant value.
- **Loans.** Providing loans to, or guarantees of obligations of, employees or their family members will not be allowed without the prior written approval of Domtar's President and CEO, and if applicable, the Board of Directors or a committee of the Board. Domtar will not extend, maintain or arrange for any personal loan to or for any director or executive officer.
- **Outside Activity.** Engaging in any outside activity that significantly detracts from, or interferes with, the performance of your services to Domtar.
- **Outside Service.** Serving as a director, representative, employee, partner, consultant or agent of, or providing services to, an enterprise that is a supplier, customer or competitor of Domtar.
- **Personal Interests.** Having a direct or indirect personal interest in a transaction involving Domtar.
- **Personal Investments.** Directly or indirectly, owning a significant amount of stock in, being a creditor of, or having another financial interest in a supplier, customer or competitor.

For more information and advice on a specific situation, please consult Domtar's Law Department or the Secretariat.

TRADING IN DOMTAR SECURITIES (“INSIDER TRADING”)

Even though Domtar Corporation’s shares do not trade on stock exchanges anymore, part of its debt is still held and traded by the public. As such, we remain subject to the United States federal and state law prohibiting the use of “material nonpublic information” when trading in Domtar Corporation securities. In accordance with these laws, no employee or director may engage in transactions in Domtar securities (whether for their own account, for Domtar’s account or otherwise) while in possession of material nonpublic information (“insider trading”) relating to Domtar. Further, no employee or director who is in possession of material nonpublic information may communicate such information to third parties who may use such information in the decision to purchase or sell Domtar securities (“tipping”). These restrictions also apply to securities of other companies if an employee or director learns of material nonpublic information in the course of performing his or her duties with Domtar. In addition to violating Domtar policy, insider trading and tipping are illegal.

What constitutes “material nonpublic information” is a complex legal question, but is generally considered to be information not available to the general public, which would be likely to affect a reasonable investor’s decision to purchase or sell Domtar securities. Such information includes, but is not limited to, information relating to capital structure, major management changes, contemplated acquisitions or divestitures, and information concerning earnings or other financial information.

Any person who is in possession of material nonpublic information is deemed to be an “insider.” This includes directors, officers, employees (management and non-management), as well as their family members and other persons living in the same household, friends or brokers who may have acquired such information directly or indirectly from an insider (“tip”).

Severe penalties, including fines and imprisonment, may be assessed against people who trade while in possession of material nonpublic information, and can also be imposed upon companies and so-called controlling persons, such as directors and officers, who fail to take appropriate steps to prevent or detect insider trading violations by their employees or subordinates.

For more information, please consult the [Policy Statement on Trading of Domtar Securities on Canopy](#) . If you have any doubt as to the proper course of conduct, consult the Law Department or the Secretariat.



BUSINESS RELATIONSHIPS

Customers

Serving our customers around the world and building strong customer relationships are among our highest priorities. We continuously strive to deliver high quality products that meet or exceed our customers' needs and expectations in a manner that does not compromise our ethical and legal obligations.

Product Quality

It is our responsibility to understand and satisfy our customers' requirements with quality products while always maintaining high ethical standards and fully complying with laws and regulations. We must ensure that our products are designed, manufactured and distributed to meet our obligations to customers and in accordance with applicable laws.

Suppliers

Domtar's success is rooted in our commitment to high quality products supported by strong supplier relationships. We foster supplier relationships based on trust, fairness and mutual respect. We hold our suppliers, their employees and subcontractors to the same high standards of business integrity to which we hold ourselves.

Fair and Transparent Dealings with Suppliers

If your job involves working with suppliers, you should treat them with integrity and professionalism and observe applicable procurement standards and laws. We will not provide a supplier with confidential business information (proposed rates, winning bid information, etc.) of another supplier. Communicate honestly and openly with suppliers, seeking to understand problems when they arise and working collaboratively to find mutually satisfactory solutions.

Business Conduct Standards for Suppliers

For the sake of protecting Domtar's reputation and promoting a strong, dependable supply chain, we expect our suppliers to follow the standards of this Code, or otherwise act in a manner consistent with our standards.

If your job involves selecting or working with suppliers, help them understand our ethics and compliance requirements. Be alert to and report to your manager any conduct by a supplier, its employees or subcontractors that appears to be inconsistent with the standards of this Code.

Domtar is committed to sourcing responsibly and ensuring that its suppliers conduct their operations in a socially responsible manner. Transparency and sustainability are critical elements to Domtar's supply chain. Domtar expects its suppliers to be good corporate citizens in the communities in which they do business and to comply with the following:

- Not use forced labor or involuntary prison labor in any form, including any human trafficking and slavery.
- Not employ underage employees as defined by applicable child labor laws.
- Comply with applicable minimum wage, overtime and maximum hour laws, as well as other wage and hour regulations.
- Comply with applicable laws related to an employee's choice to join, or not join, any legally sanctioned organization or association.

Trade Bans and Restrictions

As a global company doing business around the world, we are responsible for knowing and complying with laws that restrict international trade. International trade laws are complex and change frequently, and penalties for violations can be severe, including fines, revocation of permits and imprisonment.

All Domtar employees involved in the sale, marketing, distribution or transportation of materials, or provision of services, across international borders must comply with applicable laws, the provisions of this Code and company policies related to international trade restrictions.

*For more information, please consult Domtar's **Export Control Compliance Program** and associated documentation on *Canopy*. For advice, please consult with the Export Compliance Officer or the Law Department.*

Export Controls

Domtar's operations worldwide must be in compliance with all applicable United States and local export control laws. Many countries have laws restricting the export of goods and technology, and other dealings with certain states, entities and individuals.

The United States has controls which restrict the export of certain products, services, technical data and software to other countries, as well as the re-export of those items from one non-United States destination to another.

Import Controls

We must not import or otherwise deal with products or commodities originating from a country subject to United States or local government trade sanctions. Employees involved in the importation of products or commodities must ensure that all import documentation is accurate and complies with applicable laws and regulations. Where it is Domtar's responsibility to do so, we must ensure that items being imported are correctly described and valued.

Economic Sanctions and Embargoes

The United States Department of the Treasury's *Office of Foreign Assets Control* ("OFAC") administers economic sanctions and trade embargoes against targeted non-United States countries and regimes, terrorism-sponsoring organizations, international narcotics traffickers, and others in order to protect United States' national security, foreign policy or economic interests. All United States persons and corporations must comply with OFAC regulations and there are significant civil and criminal penalties for violations.

If you have any doubt about whether a business relationship or transaction is permissible, you must seek guidance from the Law Department.

Boycotts

Domtar will not participate in boycotts of countries, their nationals or blacklisted companies, unless these boycotts are sanctioned by the United States government and Domtar's participation is approved by the Law Department.

Any requests from customers, suppliers or others for Domtar to participate in a boycott, or any inquiry about Domtar's position on a particular boycott, must be referred immediately to the Law Department.

ENVIRONMENTAL STEWARDSHIP AND SUSTAINABILITY

In keeping with its Environmental Policy, Domtar is committed to conducting its business in a manner that protects the environment, preserves resources, reduces its environmental footprint and ensures sustainable development. Domtar seeks to continuously improve its environmental performance by setting, reviewing and updating environmental goals.

For more information, please consult Domtar's [Environmental Policy](#) on Canopy.

OCCUPATIONAL HEALTH AND SAFETY

In keeping with our *Occupational Health and Safety Policy*, occupational health and safety is a top priority at Domtar. We are continuously striving to ensure safe working conditions, equipment and work sites. We foster management and employee involvement and accountability in identifying, preventing and eliminating hazardous conditions and the risks of injury.

Health and safety in the working environment, product quality and operating efficiency are inseparable. Domtar ensures continuous improvement in health and safety performance through close cooperation among management, employees and unions, with the aim of contributing to the health and safety of employees and the success of the organization.

Domtar is committed to:

- Make employee health and safety a priority in all aspects of management practices;
- Establish, communicate and enforce, with the employees' involvement, worksite-specific rules and safe work methods;
- Promote and develop the awareness, leadership and accountability of employees in health and safety through their involvement in continuous improvement processes;
- Measure its health and safety performance in accordance with established standards, and communicate the results to the employees; and
- Conduct health and safety audits to confirm that management practices meet policy objectives, legislation and the principles of sound management.

For more information, please consult Domtar's [Occupational Health and Safety Policy](#) on Canopy.

DIVERSITY AND NON-DISCRIMINATION

In keeping with its *Anti-Discrimination and Anti-Harassment Policy*, Domtar respects the dignity, rights and aspirations of each employee and director, and is committed to providing an equal opportunity work environment that is diverse and free from discrimination and harassment.

For more information, please consult Domtar's [Anti-Discrimination and Anti-Harassment Policy](#) on Canopy.

DRUGS AND ALCOHOL

Domtar is committed to providing a safe and healthy workplace where everyone can work in an environment that is free from the effects of drug and alcohol use. Domtar's policy is one of "zero tolerance".

For more information, please consult the applicable [Drugs and Alcohol Policy](#) on Canopy.

CONFIDENTIAL AND PROPRIETARY INFORMATION

One of Domtar's most valuable assets is its confidential and proprietary business information. We must preserve the confidentiality of such information (whether or not it is considered proprietary) entrusted to us not only by Domtar, but also by our employees, suppliers, customers and others related to our business.

Confidential business information includes all nonpublic information that, if disclosed, might be of use to our competitors or harmful to Domtar, its customers or suppliers. Examples of confidential information include, without limitation, strategic plans, acquisition or divestiture projects, financial information, new product or marketing plans, customer lists and pricing, research and development, manufacturing processes, intellectual property and trade secrets, as well as compiled lists, reports or databases containing employee and director personal information, etc.

We must take steps to safeguard such confidential information by keeping such information secure, limiting access to such information to those who have a "need to know" in order to perform their work, and avoid discussing confidential information in public areas.

Confidential information may be disclosed to others when disclosure is authorized by Domtar or must be made pursuant to laws or regulations. The obligation to preserve confidential information is ongoing, even after the end of service for Domtar.

For more information and advice on a specific situation, please consult Domtar's Law Department or the Secretariat.

PROTECTION AND PROPER USE OF ASSETS

Proper and efficient use of Domtar, supplier, customer and other third party assets, such as information (proprietary or otherwise), materials, facilities and equipment, as well as intangible assets, is everyone's responsibility. No one can use such assets for personal benefit for themselves or others. In addition, everyone must act in a manner that protects such assets from loss, damage, misuse, theft, removal and waste, and that ensures that such assets are used only for legitimate business purposes.

For more information and advice on a specific situation, please consult Domtar's Law Department or the Secretariat.





INFORMATION SECURITY

Domtar manages its Information Assets and Information Technology (IT) Assets with due diligence, and takes appropriate measures to safeguard these assets to ensure continued delivery of services and products. Domtar's Global Information Security Policy (the "Policy") defines broad guidance for all the security controls required to maintain Domtar's business operations in compliance with its security policies, standards and guidelines as well as legal and regulatory requirements where applicable.

All users are responsible for:

- Protecting Domtar's Information Assets against unauthorized access, modification, disclosure or loss, in a consistent and reliable manner.
- Using Domtar's IT Assets in a manner consistent with their job requirements and description and other related policies (including those prohibiting discrimination and harassment), and conducting their business activities with diligence, and to adhere to the Policy;
 - » Domtar's Email Systems - Since the Company's email systems are intended primarily for business use, excessive personal use during working time is prohibited, as is other usage that may interfere with the system's productivity, such as large attachments or audio/video segments

For more information, please consult Domtar's [Global Information Security Policy](#) on Canopy.

ACCURACY OF RECORDS AND RETENTION

Domtar maintains high standards of accuracy and completeness in its records. These records serve as the basis for managing its business, for measuring and fulfilling its obligations to stockholders, customers, suppliers, employees, directors and other stakeholders, and complying with, financial, tax, legal and other reporting requirements. Financial records must be maintained in accordance with the requirements of the law and generally accepted accounting principles.

In preparation and maintenance of records, we must:

- Record and report information accurately and honestly;
- Comply with applicable accounting standards, practices, rules, regulations and controls, and with those of relevant authorities in the countries where Domtar carries on business;
- Ensure that all entries are promptly and accurately recorded and properly documented. Domtar's records are subject to internal and external audit. No entry may intentionally distort or disguise the true nature of any transaction;
- Never establish any undisclosed or unrecorded funds or assets for any purpose;
- Maintain books and records that fairly and accurately reflect Domtar's business transactions;
- Comply with Domtar's *Records Management Policy*

For more information, please consult Domtar's [Records Management Policy](#) on Canopy.



REPORTING OF ILLEGAL OR UNETHICAL BEHAVIOR

Any employee or director who has a concern with, or is aware of, any illegal or unethical behavior; or who believes that an applicable law, rule or regulation or the Code has been violated, including with respect to Domtar's accounting practices, internal controls or auditing matters, must promptly report the matter as follows:

- To the Chief Compliance and Ethics Officer (Senior Vice-President and General Counsel and Corporate Secretary); or
- In accordance with Domtar's Policy and Procedures for the Submission of Complaints Pertaining to Accounting, Internal Accounting Controls Auditing and Other Matters (*Whistleblower Protection Policy*);

Anyone wishing to report issues or concerns on a confidential basis, in connection with an actual or perceived illegal or unethical behavior, may do so using a third-party operated hotline, either on-line at www.domtar.ethicspoint.com or by dialing the toll-free numbers provided on the website or in the Whistleblower Protection Policy. Anyone submitting a report is encouraged to put his/her name to the report, but they may also communicate anonymously, where permitted by local laws. Please consult the Whistleblower Protection Policy for more information about its administration and on how to submit a report based on their geographical location.

If in a particular country the law prohibits requiring employees to report violations of law or business conduct policies, employees in that country are still encouraged to report such violations, but are not obligated to do so.

For more information, please consult Domtar's [Whistleblower Protection Policy](#) and [Policy on Communications](#) on Canopy.

RESPONDING TO IMPROPER CONDUCT

This Code will be enforced on a uniform basis for everyone, regardless of position within Domtar. Employees who violate the Code will be subject to disciplinary action. Supervisors and managers of a disciplined employee may also be subject to disciplinary action for their failure to properly oversee an employee's conduct, or for retaliation against an employee who reports a violation.

Domtar's response to misconduct will depend upon a number of factors including whether the improper behavior involved illegal conduct. Disciplinary action may include, but is not limited to, reprimands and warnings, probation, suspension, demotion, reassignment, reduction in salary or immediate termination. Employees should be aware that certain actions and omissions prohibited by the Code might be crimes that could lead to individual criminal prosecution and, upon conviction, to fines and imprisonment.

For more information and advice on a specific situation, please consult the Human Resources Department, the Law Department or the Secretariat.

RESOURCES

Law Department and Secretariat

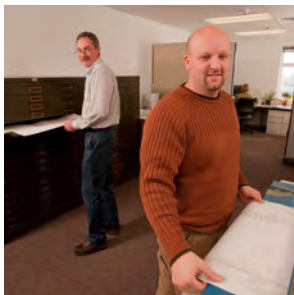
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Domtar



The mark of responsible forestry