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SUBJECT: THE ACCESSIBILITY FOR ONTARIANS WITH DISABILITY ACT (AODA) POLICY

The Accessibility for Ontarians with Disabilities Act (AODA), 2005 is legislation passed by the Government of Ontario in 2005 for the purpose of making Ontario fully accessible by persons with disabilities by 2025. The AODA created Accessibility Standards aimed at addressing systemic discrimination in five general areas: Customer Service; Transportation; Information and Communications; Employment; and Built Environment. Collectively, the Accessibility Standards create a set of obligations that are intended to help persons with disabilities to fully participate in Ontario society.

The Employer and Senior management of Tsubaki of Canada Ltd. is committed to treating all people in a way that allows them to maintain their dignity and independence. We believe in integration and equal opportunity. We are committed to meeting the needs of people with disabilities in a timely manner, and will do so by preventing and removing barriers to accessibility and meeting accessibility requirements under the Accessibility for Ontarians with Disabilities Act.

The Tsubaki of Canada Ltd. fully supports the inclusion of persons with disabilities in its operations. In accordance with the requirements of AODA and the Ontario Human Rights Code, Tsubaki strives to conduct its business in a way that is accessible, inclusive and responsive to the needs of persons with disabilities.

The AODA Accessibility Standards for Customer Service, Ontario Regulation 429/07, came into force on January 1, 2008. Other AODA Accessibility Standards will come into effect on various dates over the next eight years. These accessibility standards are a significant step toward the goal of a barrier-free Ontario. Tsubaki of Canada fully supports this goal and is committed to meeting the requirements of the Accessibility Standards as they pass into effect. When new or revised standards are developed under the AODA, the Company's policies, practices and procedures will be reviewed and updated as necessary.

Tsubaki of Canada Ltd. is committed to providing the customers and clients with publicly available emergency information in an accessible way upon request. We will also provide employees with disabilities with individualized emergency response information when necessary.

Tsubaki's policies are intended to benefit the full range of persons with disabilities, as defined in the Ontario Human Rights Code. Whether a person's disability is apparent or not, everyone should be treated with courtesy and have their need for accommodation respected.



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Tsubaki takes its responsibilities under AODA and the Ontario Human Rights Code seriously and is committed to making its operations accessible to our customers, shareholders and employees with disabilities.

Tsubaki of Canada Ltd. will provide training to employees, volunteers and other staff members on Ontario's accessibility laws and on the Human Rights Code as it relates to people with disabilities. Training will be provided in a way that best suits the duties of employees, volunteers and other staff members.

Updated information about the AODA and Accessibility Standards may be found on the Ministry of Community and Social Service Website:

<http://www.mcsc.gov.on.ca/en/mcss/programs/accessibility/>

Should you have any questions regarding Tsubaki's AODA policies, practices and procedures, please contact:

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