

SUNOPTA DIRECTORS' MANDATE

(Approved May 2015)

Expectations of Directors / Director Attributes / Directors' Responsibilities

Expectations of Directors

- Each director must act honestly and in good faith with a view to the best interests of the Company and exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances. The duties and responsibilities set out below are a framework to guide directors in the execution of their duties, thereby enabling the Board as a whole to discharge its mandate and fiduciary obligations.
- Directors are expected to understand the Company's vision, mission and values and become knowledgeable about its business and the industry segments and markets in which it operates, as well as its current corporate governance policies and practices, Board policies, mandates and committee charters (as applicable).
- Directors are expected to attend and actively participate in all meetings (and inform themselves of significant matters dealt with at meetings which they are not able to attend). It is acceptable for members to attend by telephone or some other electronic means to be considered in attendance at a meeting if they are unable to attend in person.
- The specific dates of Board meetings to approve interim and annual financial results shall be scheduled at the commencement of each fiscal year.
- Additional meetings of the Board shall be called on an as-required basis.
- Directors are expected to prepare for each Board and committee meeting and review materials to be presented at Board meetings prior to such meetings. Such materials are to be circulated with sufficient advance notice to allow Board members adequate review time. However, for unscheduled meetings, shorter notice may be necessary.
- Request, as appropriate, clarification or additional information in order to fully participate in Board deliberations and make informed business judgments.
- Prevent personal interests from conflicting with, or appearing to conflict with, the interests of the Company and disclose potential conflicts and, where necessary, recuse themselves from portions of meetings dealing with such matters and to refrain from voting.

Director Attributes

The Board believes that the following characteristics, qualifications and attributes are required to effectively discharge the duties and obligations of a director.

Integrity and Accountability

- Understand the role, responsibilities, expectations and legal duties of a director.
- Demonstrate high ethical and moral standards in personal, business and professional dealings.
- Be willing to be accountable for and be bound by Board decisions.

Informed Judgment

- Provide input and informed counsel on a broad spectrum of issues.
- Be able to think strategically about complex issues.
- Be able to proactively apply personal knowledge, experience and expertise to issues.

- Have a track record of achievement and of making good business decisions.

Financial Literacy

- Members of the Audit Committee are required to demonstrate a high level of financial literacy, including the ability to read and understand financial statements. All other members of the Board are expected to have basic financial literacy.

Independence

- Be able to act in the best interests of the Company.
- Where necessary, advocate a position contrary to prevailing opinion or orthodoxy.

Communication Skills

- Be willing to listen and keep an open mind in decision making.
- Take initiative to raise tough questions and encourage open discussion.
- Demonstrate leadership.
- Communicate in a concise and reasoned manner.

Teamwork

- Work effectively with others and manage conflict constructively.

Directors' Responsibilities

The directors are responsible for the stewardship of the Company. To discharge this obligation, the directors, directly and through the applicable committees of the Board of Directors, assume responsibility in the following areas:

Strategic Planning Process and Implementation

- Provide input to management on emerging trends and issues.
- Adopt, review and approve, if appropriate, management's strategic plans on at least an annual basis, taking into account, among other matters, the risks and opportunities of the business.
- Review and approve the Company's financial objectives, plans and actions, including significant capital allocations and expenditures.

Monitoring Tactical Progress

- Monitor corporate performance against the annual business and strategic plans, including assessing operating results to evaluate whether the business is being properly managed.

Risk Assessment and Management

- Identify and oversee the principal risks of the Company's businesses and ensure that appropriate systems are in place to manage or mitigate these risks.
- Monitor risk management activities and initiatives.
- Ensure that appropriate action is taken to ensure compliance with applicable legal requirements.

Financial Matters and Internal Controls

- Oversee the Company's financial reporting.
- Review and approve the Company's financial objectives, plans and actions, including significant capital allocations and expenditures.
- Monitor the integrity and quality of the Company's financial statements and the appropriateness of their disclosure.
- Determine dividend policies and procedures.
- Oversee the integrity and effectiveness of the company's internal control framework and management information systems and obtain assurances on a regular basis that these systems and controls are designed and operating effectively.

Oversight of Communications and Public Disclosure

- Oversee communications and public disclosure, including with respect to receiving feedback from stakeholders.
- Approve the Company's Communication Policy regarding public disclosure.
- Ensure that the Company's public disclosure continues to meet all applicable legal and regulatory requirements and guidelines.
- Review the general content of the Company's management proxy statement, annual report, prospectuses and any other documents required to be disclosed or filed by the Company before their public disclosure or filing with regulatory authorities.

Senior Level Staffing and Management of Performance

- Select, monitor and evaluate the Chief Executive Officer and the senior leadership team.
- Regularly review the performance of the Chief Executive Officer and the senior leadership team, including assessment of limits to management's responsibilities and corporate objectives for which the Chief Executive Officer is responsible for meeting, all in alignment with recommendations from various committees of the Board.
- Satisfy itself as to the integrity of the Chief Executive Officer and the senior leadership team.
- Satisfy itself that the Chief Executive Officer and the senior leadership team create, maintain and foster a culture of integrity throughout the Company.

Succession Planning and Evaluation

- Oversee the succession planning processes of the Company, including the selection, appointment and development of the Chair, the Board members, the Chief Executive Officer and the senior leadership team.
- Review the establishment of annual performance targets and evaluation and approve the compensation of the Chief Executive Officer and the senior leadership team.
- Monitor and oversee the Company's general approach to human resources and compensation philosophy.

Integrity and Ethics

- Ensure the integrity of the Company's internal control and management information systems.
- Promote a culture of integrity throughout the Company and ensure ethical behavior and compliance with laws and regulations, audit and accounting principles, and the Company's own governing documents.

Corporate Governance

- Maintain the Company's approach to corporate governance, including ongoing review of corporate governance principles and guidelines applicable to the Company that promote and encourage high ethical standards and a culture of integrity and accountability.
- Establish expectations and responsibilities of the Board.
- Approve the process for the orientation and continuing education of new directors.
- Establish Board committees and define their mandates to assist the Board in carrying out its duties and responsibilities.
- Take all reasonable measures to ensure an appropriate level of performance for the Board, Board committees, Board and committee chairs and individual directors.
- Review on a regular basis, appropriate corporate governance structures and procedures, including the identification of decisions requiring approval of the Board.
- The Board may delegate these responsibilities to a committee of the directors, which committee shall have a majority of "Independent" directors and the remaining members of which, if any, shall be "non-management" directors.

Material transactions

- Review and approve material transactions not in the ordinary course of business.

Monitoring Directors' Effectiveness

- Assess its own effectiveness in fulfilling the above and directors' responsibilities, including monitoring the effectiveness of individual directors.

Code of Business Conduct

- Adopt, monitor and periodically review the effectiveness of the Company's Business Ethics and Conduct of Code ("Code").
- Make determinations with respect to waiving compliance with the Code by directors and executive officers.
- The Board may delegate responsibility for making determinations with respect to waiving compliance with the Code to a committee of the Board.

Feedback from Shareholders

- Develop measures for the receipt, by directors, of feedback from stakeholders.
- Monitor feedback received by the Company from stakeholders.

Other

- Perform such other duties as prescribed by law or assigned to the directors in the Company's policies and guidelines.