

# Whistleblower Policy

## 1. PURPOSE:

Taghleef Industries Canada Inc. (TI) has adopted the Code of Conduct, Ethics and Confidentiality, HR policies, and various other policies that define the principles and standards governing the actions of the company and its employees. The company believes in conducting its members' business fairly and transparently by adopting the highest standards of professionalism, honesty, integrity, and ethical behavior.

This policy has been established to ensure that all suspected cases of wrongdoing are reported and managed promptly and appropriately.

## 2. OBJECTIVES:

The purpose of the policy is to:

- Ensure that all employees feel encouraged to speak up confidently and report issues they suspect involve anything inappropriate or unethical.
- Encourage identification and challenge of all inappropriate or unethical behaviors at all levels of the organization.
- Provide a clear procedure for reporting such matters.
- Handle all disclosures in a timely, consistent, and professional manner.
- Provide assurance that all disclosures will be taken seriously, treated confidentially, and managed without fear of retaliation.

## 3. SCOPE:

Any actual or potential violation of the Code and related policies, even minor or perceived as such, would be a matter of serious concern for TI. Employees' role in reporting such violations cannot be compromised. Consequently, this whistleblower policy has been formulated to provide a mechanism for TI employees to raise concerns about any violation of legal or regulatory requirements, any incorrect or inaccurate statement in financial status and reports, or any wrongdoing by employees, customers, contractors, suppliers, etc.

## 4. WHISTLEBLOWING

Whistleblowing refers to the disclosure of information made by an employee or contractor, or by an external person or entity, when they reasonably believe that one or more of the following events are currently occurring, have occurred in the past, or are likely to occur in the future. Examples include:

- A criminal offense
- Fraud or breach (legal obligation)
- A miscarriage of justice
- A danger to the health and safety of any person
- Sexual harassment
- Conflicts of interest
- Environmental damage
- A deliberate concealment of information tending to show any of the above.

## **5. WHISTLEBLOWER**

Whistleblowers include all employees and managers, whether permanent, temporary, or contractual. Likewise, anyone whose interests are directly or indirectly involved in the company's activities. All employees are required to comply with and follow this policy, and it must be read and understood by everyone. Please note that the company may revise, add, or remove any portion of the policy at any time if deemed appropriate.

## **6. WHO THE WHISTLEBLOWER SHOULD CONTACT**

Incidents must be reported promptly by the whistleblower to their direct or indirect line manager, another department head, or the Human Resources Manager.

All whistleblowing reports must be forwarded to the Human Resources Manager at 450-652-3945, extension 5282.

We encourage you to identify yourself when submitting a report or sharing your concerns, as anonymity may limit TI's ability to conduct a thorough investigation.

## **7. INVESTIGATION AND FOLLOW-UP**

Once the whistleblowing report has been communicated, the Human Resources Manager must follow the procedure below:

Unless the report is made anonymously, the recipient must confirm receipt within ten business days of receiving it, when circumstances allow or when expressly requested.

The recipient must record the report in a log and open a file. Both the log and the file must remain confidential and be kept in a secure location.

If the recipient determines that this policy applies to the case, they must investigate and decide whether any action is required. To conduct the investigation, the recipient may use internal or external resources in legal, accounting, or other relevant fields.

The recipient must comply with all applicable laws and regulations during the investigation and make every reasonable effort to ensure the confidentiality of the complaint and the investigation, if requested or required. In certain circumstances, TI may be required to disclose certain elements of the misconduct related to financial or other matters, in accordance with applicable laws and regulations. In such cases, the recipient may be required to disclose the requested information promptly.

The Human Resources Manager regularly reports to the General Manager and members of the Executive Committee on investigations conducted and the results of these complaints and investigations. Members of the Executive Committee may also discuss these complaints with TI's General Manager as needed.

The Human Resources Manager investigates all complaints received or transmitted under this policy and submits a report to the General Manager. The General Manager determines whether a further review or investigation is necessary and may, at their discretion, consult any director, officer, or employee to discuss the complaint and, as part of the investigation, hire external experts, including auditors, legal advisors, or other consultants. The General Manager and the Human Resources Manager must present the results of their investigation to the members of the Executive Committee.

## 8. Confidentiality

Taghleef Industries Canada Inc. encourages whistleblowers to promptly report any illegal behavior or potential irregularities and, in doing so, TI guarantees the confidentiality of the reported illegal behavior and the information it contains, as well as the anonymity of the whistleblower or sender—even if it is later proven that the information was incorrect or unfounded.

No form of threat, retaliation, sanction, or discrimination against the whistleblower or the reported party—or any person involved in investigating the validity of the information—will be tolerated. TI reserves the right to take appropriate action against anyone who retaliates or threatens to retaliate against whistleblowers who have submitted information in accordance with this policy, without prejudice to the right of the parties concerned to seek legal protection if the whistleblower is found to be criminally or civilly liable for false statements in their reports.

It is understood that TI may take appropriate disciplinary and/or legal measures to protect its rights, assets, and reputation against anyone who, in bad faith, provides false, unfounded, or opportunistic information and/or submits information solely to defame, slander, or cause harm to the reported party or other parties mentioned in the report.

TI, including all people designated to receive complaints under this policy, will treat all communications confidentially to the extent permitted by law and as far as possible, considering the need to conduct an appropriate investigation.

## 9. Protection

Anyone who reports a concern in good faith under this policy will be protected against any form of intimidation.

If, during the investigation, it is discovered that the matter was not reported in good faith, it will be subject to the company's disciplinary procedure.

It is important to specify that no compensation is offered in exchange for reporting a person or company that does not comply with this policy.

## 10. TRAINING AND EVALUATION

All new employees will receive training in the ethics and conduct policy during orientation following their hiring.

This policy will be evaluated every three years or in the event of major legislative changes, to ensure that:

- The content of the policy remains relevant and reflects the reality of Taghleef Industries Canada Inc. and applicable laws.
- The implementation of the policy is adequate and respected.

**Approval:**

	<b>Signature</b>	<b>Position</b>	<b>Date</b>
<b>Prepared by:</b>	Ana Sartori	<i>HR manager</i>	2025-12-21
<b>Reviewed by:</b>	Marie Bikok	<i>HR generalist</i>	2026-01-14
<b>Approved by:</b>	Sundeep Mudgal	<i>General Manager</i>	2026-01-22

**Review:**

<b>Date</b>	<b>Revision number</b>	<b>Modification and cause</b>
2025-12-22	0	Translated French to English from <i>POL-RH-15 Politique de dénonciation</i>
2026-01-14	1	Reviewed

**Sundeep Mudgal**  
General Manager – Canada

**Note:** In this procedure, the masculine form is used solely to simplify the text and, where appropriate, includes the feminine form.