

# GDI

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DYNAMITE  
**GARAGE**

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**GROUPE DYNAMITE INC.**

**(THE “COMPANY”)**

**WHISTLEBLOWING POLICY**

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Adopted by the Board of Directors on September 12, 2024

## **1. PURPOSE**

- 1.1 The Whistleblowing Policy outlines Groupe Dynamite Inc.'s ("GDI" or the "Company") approach for raising concerns and protecting whistleblowers with the aim of encouraging and supporting individuals to report concerns. This policy also provides information on the process for reporting, escalating, handling and/or investigating and remedying concerns qualifying for protection.
- 1.2 This policy applies to all GDI employees, company officers, company directors, business partners, including suppliers, contractors, customers and vendors.

## **2. POLICY**

- 2.1 The Company is committed to creating a culture in which our employees, company officers, company directors, business partners (suppliers, contractors, customers and vendors) feel comfortable reporting concerns without fear of retaliation.
- 2.2 The Company is committed to ensuring concerns raised in good faith are treated seriously and handled and/or investigated in a manner that protects a whistleblower's identity. When concerns are identified, the Company can take action that could prevent further misconduct and limit potential financial, reputational and other impacts.
- 2.3 The Company is committed to protecting whistleblowers and other individuals from retaliation and giving whistleblowers the opportunity to report their concern anonymously.
- 2.4 Employees are expected to speak up about any concerns and breaches of the Business Code of Conduct or the Supplier Code of Conduct and to raise concerns with their Manager, Human Resources Business Partner or online on the whistleblowing platform.
- 2.5 The Board of Directors is responsible for overseeing the implementation of this policy and receives regular reports regarding concerns reported and the investigation of such concerns.

## **3. WHAT IS A WHISTLEBLOWER?**

- 3.1 A whistleblower is a person reporting information that they suspect on reasonable grounds to be about a breach of the Business Code of Conduct or Supplier Code of Conduct. A whistleblower may or may not be directly affected by a concern. Whistleblowers may be current or former employees, directors, officers, contractors, business partners (including suppliers, vendors or customers) at the Company's Head Office or any other work location and includes the relatives, dependents or spouses of any of these individuals.

#### **4. WHAT TYPES OF CONCERNS CAN BE RAISED?**

4.1 The types of concerns that can be reported under this policy must relate to reasonably suspected misconduct or wrongdoing or improper handling of affairs within the Company such as:

- Financial irregularities
- Data privacy violations
- Unlawful discrimination, workplace or sexual harassment
- Fraud, money laundering, theft or improper use of company property or funds
- Undeclared or mismanaged conflicts of interest
- Unsafe work practices and other significant safety or health concerns
- Modern slavery and human rights breaches
- Significant harm to the environment
- Bribery or corruption
- Anti-trust or anti-competitive behaviour
- Breach of international sanctions
- Retaliation against a whistleblower during which it occurs directly in relation to, and in circumstances where, the whistleblower has reported, or has proposed to report, a concern, and
- Any other conduct which is unethical, in breach of our Business Code of Conduct or Supplier Code of Conduct, policies or procedures, or illegal or unlawful.

#### **5. WHICH CONCERNS ARE NOT COVERED UNDER THIS POLICY?**

5.1 Personal work-related grievances are not concerns covered by this policy. These types of concerns are handled by the Human Resources Business Partners within the Talent and Culture Department.

5.2 A personal work-related grievance is a grievance regarding an individual's employment or former employment with the Company that may have personal implications. This includes:

- Interpersonal conflict between two or more people, and
- Decisions not involving a breach of workplace laws, such as:
  - An individual's engagement within the workplace, demotion or promotion;
  - Terms and conditions of an individual's work contract;
  - Any discipline imposed upon an individual (including suspension and termination).

## **6. HOW CAN YOU REPORT A CONCERN?**

6.1 The whistleblower must report their concern either anonymously or they can choose to identify themselves via one of the following channels in English, French, Spanish, Simplified Chinese, Bengali, Khmer and Vietnamese on NAVEX's Ethics Point platform:



**Web Platform**  
[groupedynamite.ethicspoint.com](http://groupedynamite.ethicspoint.com)



**Telephone**  
Canada: 833-207-6253  
US: 833-207-6229



**Mobile**  
[groupedynamitemobile.ethicspoint.com](http://groupedynamitemobile.ethicspoint.com)  
or with a QR code



6.2 The Vice-President, Legal Affairs and Corporate Secretary receives and investigates all concerns, except concerns that implicate himself or herself. Any concern that is reported about the Vice-President, Legal Affairs and Corporate Secretary will be addressed by a member of the Board of Directors.

6.3 Employees with concerns are encouraged to try and first address their concerns to their Manager. If you are not able to address your concern to your Manager, employees are encouraged to address their concern with their Human Resources Business Partner or with another trusted Manager within the Company. If you are still not able to have your concern addressed by either the Human Resources Business Partner or a Company Manager, you can report your concern through the whistleblowing platform described in 6.1 above.

## **7. WHAT SHOULD BE INCLUDED IN A REPORT ABOUT A CONCERN?**

7.1 The Company encourages whistleblowers to provide a report with as much detail as possible to ensure it can be fully and promptly handled and/or investigated. Whistleblowers should include

the “who, what, where, when, how and why?” of the concern, as well as any other information as to how the Company might best go about handling and/or investigating the concern.

7.2 The Company respects the whistleblower’s request to remain anonymous and the whistleblower has the right to remain anonymous; however, remaining anonymous or providing insufficient information or details about the concern may prevent the Vice-President, Legal Affairs and Corporate Secretary or another designated investigator from being able to fully investigate the concern.

## **8. HOW DOES THE COMPANY HANDLE AND/OR INVESTIGATE A CONCERN?**

8.1 The Company takes concerns seriously, focusing on the substance of the concern. The Company aims to complete the handling and/or investigation of concerns in a timely manner. However, circumstances such as the complexity of the concern and other reasons may justify an extended period for the completion of the handling and/or investigation of the concern.

8.2 The Company handles and/or investigates the concern impartially, and without bias or prejudice against the whistleblower or any other person involved in, or any witness to, the concern. The specific steps taken to handle and/or investigate a concern depend on its nature.

8.3 The Company will determine the nature of the concern by considering factors such as:

- Whether it relates to a potential breach of applicable law;
- The potential consequence and/or exposure for the Company;
- Whether the alleged misconduct is ongoing or not, and/or
- The nature of any technical, financial or legal advice that may be required to support the handling and/or investigation of the concern.

8.4 Depending on its nature, the concern will either be:

- Handled and/or investigated by the Vice-President, Legal Affairs and Corporate Secretary or
- Depending on the seriousness of the concern, it is at the discretion of the Vice-President Legal Affairs and Corporate Secretary to have the investigation of the concern be handled by an external third party.

## **9. HOW IS A WHISTLEBLOWER PROTECTED WHEN REPORTING A CONCERN?**

9.1 All concerns that are reported through NAVEX’s Ethics Point platform are confidential and individuals responsible for investigating your concerns will make every reasonable effort to ensure that your identity is protected and remains confidential. This may include steps such as removing identifying personal information in written material.

9.2 If you raise your concern anonymously, the individual who has been assigned to investigate your concern may ask if you are willing to consent to disclose your identity to those involved in an investigation. You do not have to provide consent if you do not want to, although in some instances this may impact our ability to investigate the matter effectively. This will be discussed with you so that you can make a decision with which you are comfortable.

9.3 Information that is likely to lead to your identification may be disclosed where it is reasonably necessary to investigate your report. Those investigating the matter will take all reasonable steps to prevent you from being identified. Only where it is necessary, we may disclose your identity to an external lawyer for the purpose of obtaining legal advice or representation or supporting an investigation, to law enforcement authorities, or to government agencies.

9.4 The Company will not tolerate retaliation against a whistleblower. The Company is committed to protecting whistleblowers from retaliation. If a whistleblower reports, or proposes to report, a concern, he or she will be protected from retaliation as required under this policy.

9.5 Retaliation, which will not be tolerated, is any actual or threatened detriment<sup>1</sup> (stated or implied) which a whistleblower may suffer because the individual has proposed to report, or has reported a concern. Retaliation may include:

- Dismissal
- Adverse impact to employment
- Alteration of duties to his or her disadvantage
- Discrimination between the whistleblower and other individuals
- Harassment or intimidation
- Harm or injury, including psychological harm
- Damage to property
- Damage to reputation
- Damage to business or financial position, or
- Any other damage.

## **10. QUESTIONS & CONTACT**

10.1 If you have any questions or require additional information about this policy, please contact the Legal Department at [legal@dynamite.ca](mailto:legal@dynamite.ca).

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<sup>1</sup> *Transparency International*: Any threatened, recommended or actual act or omission, direct or indirect, which causes or may cause harm, and is linked to or resulting from actual or suspected whistleblowing.