
	<b>WHISTLEBLOWER POLICY</b>	Policy #: COR-111
	Department: Corporate	Version #:1
	Approved By: President & CEO	Date Created: 06/23/2022
	Signature: 	Date Revised: July 4, 2022

### 1. Purpose

GrandBridge Corporation and its direct and indirect subsidiaries (collectively referred to as the “Corporation”) are committed to offering an ethical and positive work environment for all employees, and to maintaining its reputation with customers, suppliers and other stakeholders. The purpose of this policy is to set out guidelines for the reporting, investigation, and response to violations or suspected violations of the Code of Conduct Policy (COR-109), and or financial reporting, accounting, internal accounting controls, human resources, safety, or environmental policies.

### 2. Definitions

**Board** – The Board of Directors of GrandBridge Corporation and its direct and indirect subsidiaries.

**Coordinator** – the person(s) designated by the Board will be the President & CEO or Designate with responsibility for investigating and resolving all reported complaints and allegations concerning violations or suspected violations.

**Designate** – the Vice President, People & Culture or the Manager, People & Culture, as provided in the CARE Program agreement with Grant Thornton.

**Confidential Reporting System** – the broad-based communications system which permits Reporters to provide information concerning incidents to the Coordinator in a confidential, anonymous format.

**CARE Third Party Access Program (“CARE”)** – Independent, third party solution for employee use that provides an effective and anonymous way to report concerns regarding inappropriate activity in an organization through a website, email, or surface email access directly to Grant Thornton, which is monitored regularly by trained investigators.

**Reporter** – a director, officer, employee, or other person reporting allegations of suspected improper conduct and wrongdoing, in accordance with this policy, the initiator reporting an incident.



**Management Team** – All Management and Leadership Team Members including those at Supervisory level and above.

### 3. Scope

This procedure applies to all directors, officers, and employees of the Corporation.

Reprisals:

It is understood that no director, officer, or employee, who in good faith, reports an incident, or provides information to the Coordinator, in respect to an investigation of an incident, shall suffer harassment, retaliation, or adverse employment consequences, including, without limitation, termination, suspension, demotion, transfer or other forms of discrimination, as a result of such reporting of an incident.

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Confidentiality

Reports of Incidents may be submitted on a confidential or anonymous basis, and the identity of the Reporter will be kept confidential to the extent permissible by law, and feasible to permit a proper investigation.

Anonymous reports of Incidents must be supported by sufficient information or evidence, to enable a proper investigation since the Coordinator may not be able to seek further particulars from the Reporter. Failure to provide sufficient information and evidence may result in the inability to investigate the Incident.

**4. Responsibility**

The President & CEO will ensure that all employees are informed of the Confidential Reporting System and receive regular communication and training on its use as outlined in this policy.

Coordinator(s) and Designate(s) will receive training on the operation of the Confidential Reporting System.

It is the responsibility of all directors, officers, and employees to comply with the Code of Conduct Policy, and to report violations or suspected violations of the Code of Conduct Policy and/or accounting, financial reporting, internal accounting control, human resources, safety or environment policies in accordance with this policy.

Reporting Procedure



Any questions, concerns, suggestions, or complaints regarding unethical behaviour should be reported to the employee’s direct Leadership Team Member, Management Team Member, or department of People and Culture, as outlined in the Code of Conduct Policy. The concerns will be addressed in accordance with the protocols outlined in the Code of Conduct Policy. Any person who receives an allegation from any source shall consult with the Coordinator or Designate to investigate and determine the appropriate response.

If an employee believes that a situation would not be appropriate to report to any of the above contacts identified, the employee may use the CARE solution provided by the Corporation. This confidential and secure solution will ensure the Corporation maintains the highest level of ethical and financial integrity, while maintaining confidentiality and anonymity.

Reporting Complaints Internally

An employee wishing to report a complaint may refer a complaint to the President & CEO in writing, with specified details, sealed in an envelope marked “confidential”. The President & CEO will treat all disclosures in confidence and will involve only those individuals who need to be involved in order to investigate the complaint.

Any employee wishing to report a complaint may also refer a complaint to the Chair of the

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HR/Nominating/Governance Committee (“HRNG Chair”) in writing with specified details, sealed in an envelope marked “confidential”. The HRNG Chair will treat all disclosures in confidence and will involve only those individuals who need to be involved in order to investigate the complaint.

Reporting Complaints through the CARE Hotline

Complaints of employees and members of the public can be reported 24 hours a day, 7 days a week, in an anonymous and confidential manner through an established hotline (toll free telephone number, email address and website) as follows:

CARE Third Party Access Solution:

- Toll-free Telephone                    1-855-484-2273
- Confidential Email Address        [UseCare@ca.gt.com](mailto:UseCare@ca.gt.com)
- Secure Website                         GrantThorntonCARE.ca

Each complaint will be assigned a unique reference number, to be logged by CARE staff prior to forwarding the complaint to Coordinator and / or Designated Representative.

Confidentiality

The Corporation is fully committed to maintaining procedures for the anonymous and confidential reporting of complaints by employees and members of the public. All reports of complaints will be treated on a confidential basis and, if reported using CARE, will be treated on an anonymous basis. Generally, a report of a complaint will only be disclosed to those persons who have a need to know to properly carry out an investigation.

Investigation



The Coordinator or Designate will notify the Reporter and acknowledge receipt of the report of the Incident within one week of receipt.

The Coordinator or Designate will investigate Incidents in an independent, expeditious and confidential manner, taking all reasonable care to protect the identity of the persons involved and to ensure that the investigation is not impaired in any manner.

A Reporter who reports an Incident through CARE should return to the system website following the expiry of one week after reporting an Incident to see the response to his or her report and to respond to any follow-up questions of the Coordinator.

The Coordinator or Designate may involve directors, officers, or other Management Team members in his or her investigation, as deemed appropriate. The Coordinator may authorize an independent investigation or engage consultants to assist in the investigation.

The Coordinator or Designate shall report any Incidents involving financial reporting, accounting, internal accounting controls, auditing or other matters deemed appropriate by the Coordinator immediately to the Chair of the Audit, Finance and Risk Committee (“AFR Committee”) and work

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with the Chair of the AFR Committee until the matter is resolved.

The Coordinator or designate shall report any Incidents involving human resources or safety policies or other matters deemed appropriate by the Coordinator immediately to the Chair of the Human Resources/Nominating/Governance Committee (“HRNG Committee”) and work with the HRGN Committee until the matter is resolved.

The status and outcome of an investigation of an Incident will be communicated to the Reporter in a timely manner either through direct communication if the Reporter provided his or her name, or via CARE if the Reporter wishes to remain anonymous.

Report to Human Resources, Nominating and Governance Committee and Retention

The President & CEO will report annually to the HRNG Committee advising of the number of reports of Incidents made pursuant to this Policy in the past year summarizing:

- The number of Incidents reported;
- The number of investigations initiated;
- All actions taken in response to the reporting of such Incidents; and
- Communications to employees regarding the availability of and training on how to use the CARE solution.

The Corporation shall maintain a full and complete record of all Incident reports for a period commensurate with the nature of the Incident, as determined by the Human Resources, Nominating and Governance Committee in consultation with outside counsel as required, such that all legal requirements regarding the Incident may be properly and effectively complied with.

**5. Document Review**

The HRNG Committee shall review the provisions of this policy on an annual basis.

**Revision History**

Version Number	Date (mm-dd-yyyy)	Description of Change	Author/Editor
1.0	06/23/2022	Initiate Reporting Changes Internally	J. Hale-McDonald