



## **Whistleblower Policy**

***Effective Date: January 1, 2011  
(Revised June 2026)***

## **Whistleblower Policy**

### **1. Overview of Program**

Purolator is committed to a corporate environment that demonstrates and encourages ethical behaviour at all levels of the organization. Purolator's continued success depends on engagement by employees and third parties to help maintain a fair and transparent culture where individuals can speak up by submitting a Whistleblower Report without fear of retaliation.

Purolator's Whistleblower program provides a safe, confidential mechanism for submitting Whistleblower Reports and a structured process for the review and resolution of those reports, enabling Purolator to identify and mitigate potential risks, maintain compliance, and uphold ethical standards. Purolator's Whistleblower program aims to:

- encourage employees and third parties, acting in good faith, to submit Whistleblower Reports;
- provide an effective process for submitting a report, that protects the individual from reprisal;
- ensure that participants in an investigation are treated fairly and appropriately; and
- ensure that Purolator maintains a process that favours transparency and accountability.

A **"Whistleblower Report"** is a formal, protected confidential or anonymous report, that raises concerns, in good faith about a suspected wrongdoing. For the purpose of this policy a wrongdoing is a material violation of the company's Code of Business Conduct and Ethics, such as fraud, theft of company assets, questionable and/or improper accounting, bribery, corruption, unsafe, illegal or harmful practices, systemic discrimination, and reprisal against an individual who raised a concern.

For the purpose of this Policy, Purolator means Purolator Holdings Ltd., Purolator Inc. and its subsidiaries.

This Whistleblower Policy is owned and overseen by the Board of Director's Audit Committee.

### **2. Scope**

This Policy applies to all employees and third parties who witness, become aware of or suspect a wrongdoing.

### **3. Duty to Report**

Employees who witness or become aware of suspected wrongdoing as defined herein, have a duty to report the concern immediately in accordance with this Policy.

### **4. Submitting a Whistleblower Report**

A Whistleblower Report should be factual and not speculative. It should contain sufficient, precise and relevant information to allow for the proper assessment of the situation, including its urgency.

Whistleblower Reports may be submitted confidentially as well as anonymously using any of the following channels:

1. management;
2. the appropriate department (see Schedule A for guidance);
3. the Corporate Compliance Officer; or
4. ClearView Connects

## **Whistleblower Policy**

### **4.1 Reports submitted Internally**

General complaints should be submitted to a manager or Human Resources for handling in accordance with the applicable policy or procedure, for example a report of suspected harassment is handled pursuant to the Workplace Harassment and Violence Prevention Policy and a suspected privacy breach is reported pursuant to the Personal Information Breach Response Procedure.

In the case the applicable policy or procedure does not prescribe the reporting process, this Policy will be used to inform the handling process. Whistleblower Reports will be promptly escalated to the Corporate Compliance Officer for notification and if required, assignment for review and investigation to ensure the appropriate handling.

### **4.2 Reports submitted using Clearview**

It is recognized that in some circumstances, individuals are hesitant to speak up to management or Human Resources, and may prefer submitting their Whistleblower Report through an external channel. For these reasons, Purolator has engaged ClearView Connects, an independent third party, to receive confidential and/or anonymous reports year-round, 24 hours a day, 7 days a week. Employees and third parties may submit their report through one of the following Clearview channels:

1. by phone via the ClearView hotline: 1-866-981-5597;
2. online: [www.clearviewconnects.com](http://www.clearviewconnects.com); or
3. by mail: ClearView Connects, P.O. Box 11017 Toronto, ON M1E1N0

All reports submitted to ClearView Connects will be immediately forwarded to the Corporate Compliance Officer and General Counsel.

Whistleblower Reports submitted through Clearview Connects that implicate the Leadership team (Director or higher) will be immediately forwarded to the Chairperson of the Audit Committee, the Chairperson of the Human Resources and Compensation Committee and the Chairperson of the Board of Directors (the "Chairpersons") as well. Reporters are given the option to exclude the Corporate Compliance Officer and General Counsel from receiving a copy of the report where they believe a member of the Leadership team (Director or higher) is implicated in the wrongdoing.

## **5. Review and Handling of Whistleblower Reports**

All Whistleblower Reports will be taken seriously. The recipient of the Whistleblower Report is responsible for thoroughly reviewing the report to determine the appropriate process for handling including escalation and whether the matter should be investigated, provided sufficient information has been submitted.

Reporters have a duty to cooperate in the investigation. When providing information, reporters are encouraged to identify themselves and include their contact information and may, however, choose to submit their report anonymously, and if they do, their choice will be respected.

## **6. Reprisal**

Employees who act in good faith will not be disciplined, discharged, demoted, suspended, threatened, harassed, harmed in any other manner, discriminated against or subjected to any other reprisal as a result of submitting a report, seeking guidance on how to handle a wrongdoing or assisting with the investigation of a wrongdoing. Employees who believe that they have been the subject of reprisal should immediately report their concern to the Corporate Compliance

## **Whistleblower Policy**

Officer directly or via one of the ClearView Connects solutions.

### **7. Improper Report**

No reporter should misuse this Policy by, among other things, making an improper report. An improper report is a report that is frivolous, contains false or misleading information, or is made in bad faith, and includes, but is not limited to, submitting a report that the reporter knows is baseless, or submitting repeated reports concerning matters that have been previously examined and resolved. Improper reports will be viewed as employee misconduct and will be subject to appropriate disciplinary action, which may include termination of employment.

### **8. Confidentiality**

All employees and recipients of a Whistleblower Report or who participate in, or are involved in any way in, any review or investigation under this Policy shall (a) keep the report and any information received and shared confidential to the extent reasonably practicable; and (b) refrain from discussing any report or the fact of their involvement in an investigation, except to the extent required for the purposes of any investigation, resolution or to comply with this Policy or applicable laws.

### **9. Roles & Responsibilities**

The Corporate Compliance Officer is appointed by the President and CEO of Purolator Holdings Ltd and reports directly to Purolator's General Counsel. The Corporate Compliance Officer's primary responsibilities include:

- overseeing the administration of this Whistleblower Policy and maintaining appropriate records;
- establishing, communicating and distributing appropriate procedures, forms and guidelines relevant to the Whistleblower Policy;
- triaging and assigning the review and investigation to the appropriate department with the required skills and expertise to investigate the Whistleblower Report and, when required, conducting investigations in accordance with and subject to this Policy;
- preparing regular reports to the Audit Committee summarizing activities, including material violations of the Code of Business Conduct and Ethics (including Whistleblower Reports), in each fiscal quarter and how the Whistleblower Reports (if any) were resolved; ;
- Providing reporters with guidance and support when required; and
- Escalating Whistleblower Reports to Leadership and the Chairpersons when required

### **10. Legal Assistance for the Reporter**

To encourage good faith reports, the Chairpersons, or such other person as appropriate, may in their sole discretion, arrange for the reporter to receive advice from an independent law firm at Purolator's reasonable expense. Any such determination to retain an independent law firm will be made based on the merits of and circumstances surrounding the report.

***Whistleblower Policy***

**11. Compliance**

Failure by an employee to comply with this Policy could result in discipline up to and including termination of employment.

**12. Monitoring**

This Policy is reviewed annually. If you have questions about this Policy, please contact the Corporate Compliance Officer by mail or e-mail as follows:

**Mail:**

Purolator Inc.  
Legal Department  
2727 Meadowpine Blvd Mississauga, ON  
L5N 0E1

**E-mail:**

[corporatecomplianceofficer@purolator.com](mailto:corporatecomplianceofficer@purolator.com)

## Schedule A - Whistleblower Report Channels

Policy	Process Owner	How to Submit Report
Code of Business Conduct and Ethics	Corporate Compliance Officer	Corporatecomplianceofficer@purolator.com
	Asset Protection	TIP LINE 1-866-981-5597
Contracts Breach (Supplier & Customer)	Legal Department	legal@purolator.com
Employment Equity and Diversity Policy	Director, Diversity Equity Inclusion & Belonging	inclusion@purolator.com
Privacy Policy	Privacy Officer	privacy@purolator.com
Supplier Code of Conduct	Procurement	procurement@purolator.com
Terms and Conditions	Customer Service	custserv@purolator.com
Workplace Harassment and Violence Prevention	Human Resources	Local Human Resources Business Partner <i>(in-person or email)</i>