

## **PROCEDURES FOR THE SUBMISSION OF COMPLAINTS OR CONCERNS REGARDING ACCOUNTING, INTERNAL ACCOUNTING CONTROLS, OR AUDITING MATTERS**

In accordance with Canadian securities regulatory requirements, the Audit and Risk Management Committee (the “Committee”) has established the following procedures for:

- a. the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters, including concerns regarding questionable accounting or auditing matters (collectively, “Accounting Matters”), and
- b. the confidential, anonymous submission by employees and consultants (hereafter “Employees”) of the Corporation of concerns regarding Accounting Matters.

### **SUBMISSION OF COMPLAINTS**

Any person, including Employees, may submit a concern or complaint regarding Accounting Matters directly to the Chair of the Committee or to the service provider contracted to provide confidential, anonymous, reporting services for employees without fear of dismissal or retaliation of any kind. The Corporation will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee (or take equivalent action against any consultant) in the terms and conditions of employment based upon any lawful actions of an Employee with respect to good faith reporting of concerns or complaints regarding Accounting Matters.

Any person, including Employees, may forward concerns or complaints regarding Accounting Matters on a **confidential or anonymous** basis in writing as follows. The person submitting a complaint or a concern should include a telephone number in the submission at which he or she may be contacted if the person requests contact or if the Committee determines that contact is appropriate. Where the person submitting a concern or complaint wishes to remain anonymous, then a telephone number is not required; however, it may be difficult to adequately investigate the concern or complaint if additional information is required.

### **Scope of Matters Covered by These Procedures**

These procedures relate to concerns or complaints relating to any questionable Accounting Matters including, without limitation, the following:

- a. fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Corporation;

- b. fraud or deliberate error in the recording and maintaining of financial records of the Corporation;
- c. deficiencies in or noncompliance with the Corporation's internal controls over financial reporting;
- d. misrepresentation or false statement to or by a senior Officer, accountant or external Auditor regarding a matter contained in the financial records, financial reports or audit reports of the Corporation; or
- e. deviation from full and fair reporting of the Corporation's financial condition.

### **Treatment of Complaints**

Upon receipt of a concern or complaint, the Chair of the Committee will:

- a. determine whether the concern or complaint actually pertains to Accounting Matters; and
- b. when possible, acknowledge receipt of the concern or complaint to the submitter.

Concerns or complaints relating to Accounting Matters will be reviewed under Committee direction and oversight by such persons as the Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.

Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Committee. When possible and when determined appropriate by the Committee, notice of any corrective action taken will be given to the person who submitted the concern or complaint.

### **Reporting and Retention of Complaints and Investigations**

The Chair of the Committee will maintain a log of all concerns or complaints, tracking their receipt and treatment and shall prepare a periodic summary report thereof for the Committee.

### **Contact Information for Service Provider:**

**Grant Thornton CARE** (CONFIDENTIAL ANONYMOUS REPORTING FOR EMPLOYEES)

T- 1 855 484 CARE (2273)

E – [UseCare@ca.gt.com](mailto:UseCare@ca.gt.com)

W – [GrantthortonCARE.ca](http://GrantthortonCARE.ca) (secure website form 24/7)