

ALERT PROCEDURE – CONTRAVENTION OF PRACTICES AND OTHER LEGAL OBLIGATION

1. OBJECTIVES

This ethical reporting procedure is designed to give Prelco Group employees and stakeholders a straightforward, confidential, and safe way to report any actual or suspected actions that violate laws, regulations, company policies, or corporate values, provided they do so in good faith.

This procedure contributes to maintaining an ethical, respectful working environment that complies with legal practices and obligations, as well as to strengthening the Corporate Social Responsibility (CSR) management system.

The objectives are to :

- Enable the reporting of situations of concern in a confidential manner.
- Ensure the confidentiality and protection of whistleblowers.
- Communicate the procedure to be followed to ensure fair, rigorous and impartial processing of reports.

2. SCOPE

The procedure applies to :

- All employees of the Prelco Group, including managers and officers.
- All contractors, suppliers, business partners and other third parties.

3. ALERT CATEGORIES

An alert may relate to one of the following subjects.

CATEGORY	DEFINITION	EXAMPLES
Violation of Rules, Policies and Internal Controls	Any non-compliance with the company's internal policies, procedures, codes.	Lack of mandatory controls, non-compliance with the code of ethics, circumvention of required approvals.
Responsible Information Management and Privacy	Improper use or disclosure of confidential or personal data. *See Privacy and Personal Information Protection Policy.	Breach of confidentiality, loss of data, unauthorized sharing of personal information.
Discrimination and Harassment in the Workplace	Any behaviour, words or decisions that create a hostile work environment or undermine a person's dignity and meet the established legal criteria.	Inappropriate remarks, exclusion, intimidation, repeated or severe words or gestures.
Conflicts of interest	A situation in which personal, family or financial interests may influence or appear to influence the objectivity of a professional decision.	Favouritism, decisions favouring a company in which one has a personal interest, employment of a relative without disclosure

Accounting, Banking & Cash	Any irregularities related to financial management, accounting entries, banking transactions or cash handling.	Manipulation of financial results, unauthorized payments, false invoices, unbalanced cash registers.
Anti-competitive practices	Actions that harm free competition or violate competition laws.	Price cartels, market sharing, collusion with competitors.
Corruption	Offering, promising, asking or accepting an undue advantage to influence a decision or professional behaviour.	Bribes, excessive gifts, hidden commissions, facilitation payments.
Insider Trading	Use or disclosure of confidential information for personal or commercial purposes.	Sharing of sensitive strategic information, use of privileged information for personal gain.
Environmental Protection	Failure to comply with legal or internal environmental obligations.	Non-compliance with permits, inadequate waste management, unreported spills.
Computer Fraud	Misuse or malicious use of the company's computer systems or data.	Unauthorized access, data manipulation, phishing, credential theft.
Relationship with Suppliers and Customers	Inappropriate, unethical, or non-compliant behaviour in business relationships.	Deceptive marketing practices, false promises, favouritism towards a supplier.
Work Relations	Situations affecting the work climate, employee management or the application of working conditions.	Abuse of authority, unfair management practices, non-compliance with conventions.
Health, Hygiene and Safety	Situations endangering the physical or psychological health of people.	Unsafe equipment, lack of training, non-compliance with H&S procedures.
Workplace Safety and Theft	Acts that affect the safety of people or company property.	Theft, vandalism, threats, violence, unauthorized entry on the premises.
Human Rights	Infringement of fundamental rights, at work or in the company's value chain.	Violation of dignity, systemic abusive or discriminatory practices, forced labour.

4. HOW TO REPORT

Anyone can submit an alert:

- To your immediate superior.
- To a member of the Human Resources Department.
- By email at: confidentialite@prelco.ca

Reports can be made confidentially, and the identity of the whistleblower will be protected and may remain anonymous to the extent permitted by law.

5. ALERT PROCESSING

Alert processing is done by following these steps:

- An acknowledgement of receipt is sent within a maximum of 7 days.
- A preliminary analysis is carried out by Human Resources or by an external person mandated by the organization.
- The alert is assigned to the appropriate people.
- An investigation is conducted when required.
- The whistleblower is informed, within a reasonable time, of the action taken.

6. MANAGEMENT AND GOVERNANCE

The Human Resources Department is responsible for:

- Processing and assessing alerts.
- Maintaining confidentiality.
- Facilitating investigation coordination.
- Ensuring secure record management.

Furthermore, it is the responsibility of the Human Resources Department to ensure that the alert procedure is accessible, clearly communicated, and comprehensible to all stakeholders.

7. PROTECTION FROM RETALIATION

The Prelco Group strictly prohibits any form of retaliation against individuals who, in good faith, submit a report. This includes all disciplinary, discriminatory, intimidating, or prejudicial actions.

8. REVISION FREQUENCY

This alert procedure is reviewed annually or on an ad hoc basis, as required.