

Policy on Reporting and Protection of reporting individuals (Ethics and Compliance Reporting Line)

As part of our commitment to excellence, respect, and transparency, Normandin Beaudry has implemented a complaint management service. The aim of this service is intended to handle any concern or complaint regarding our organization, our practices, our services, or members of our organization in an impartial and confidential manner.

Objective

This policy establishes a clear, fair, and confidential process that allows anyone associated with our organization to report misconduct, legal violations, ethical breaches, or other serious concern. We are committed to maintaining a professional, transparent, and ethical environment for members of our organization, our business partners, our suppliers, our clients, and members of the public who interact with our organization.

This policy aims to:

- Encourage prompt and responsible reporting of inappropriate behaviour;
- Ensure impartial, rigorous, and confidential handling of reports;
- Protect any person who makes a report in good faith against any form of retaliation.

Scope

This policy applies to the following groups:

- Members of our organization;
- Suppliers and subcontractors;
- Clients and business partners;
- Members of the public who interact with our organization.

Commitment to ethics and compliance

Normandin Beaudry is committed to upholding the highest standards of professional and personal ethics in all its activities. Each member of our organization—whether a shareholder, employee, intern, or contractor (hereinafter referred to as “members of the organization” must demonstrate honesty and integrity and comply with all applicable laws and regulations in the performance of their duties.

This policy aims to:

- Encourage and enable anyone, whether internal or external to Normandin Beaudry, to confidentially or anonymously, raise any concerns related to behavior or practices presumed illegal, unethical, or non-compliant to our internal policies, including Normandin Beaudry's Code of Ethics;
- Protect anyone who use the hotline from retaliation;
- Establish procedures that allow Normandin Beaudry to receive, investigate, and address reports, and to correct inappropriate behaviours or actions.

Duty to report

Anyone interacting with Normandin Beaudry (members of our organization, suppliers, subcontractors, clients, business partners, or members of the public) is encouraged to report, in good faith, any concern regarding actual or suspected violations of internal policies, or any applicable legal framework (laws and regulations). Situations that may be reported include, but are not limited:

- Harassment
- Fraud
- Theft
- Misappropriation of funds
- Corruption or bribery
- Misuse of Normandin Beaudry assets
- Conflicts of interest

Obligation to act in good faith

Anyone reporting a concern must have reasonable grounds to believe that the information shared reveals a violation of law or an applicable ethical standard. Any malicious allegation or claim knowingly made without a serious offence may result in disciplinary measures or termination of an employment or business relationship.

Protection against retaliation

Normandin Beaudry protects anyone who makes a report in good faith from any form of retaliation. No one, whether internal or external should experience harassment or negative consequences as a result of filling a report or participation in an investigation.

Mandatory disclosure

The confidential disclosure of a trade secret, for the purpose of making a report to a governmental authority, to a lawyer, or as part of judicial proceedings, does not constitute an offence and must not result in any retaliatory measures.

Reporting retaliation

Anyone who believes they are victim of retaliation, harassment, or negative consequences as a result of making a report or participation in an investigation is encouraged to contact the Head of Compliance, whose contact information is provided below.

Confidentiality

Confidentiality is guaranteed throughout the process. Although reports can be made anonymously, we encourage individuals to identify themselves to facilitate the investigation and ensure appropriate follow-up. Normandin Beaudry will take all reasonable measures to protect the identity of the individual who made the report.

Reporting procedure

Any person may submit a formal complaint through our reporting hotline, available 24/7.

Reporting options

Reports may be made anonymously or by name through ClearView Connections™, an independent provider that receives reports:

- Secure online form: <https://clearviewconnects.com/>
- By telephone: 1 800 896-8301

Alternatively, any concern may be communicated to:

Head of Compliance
Normandin Beaudry
630 René-Lévesque Boulevard West, 30th Floor
Montréal (Québec) H3A 2B6
514 285-1122, extension 222
conformite-compliance@normandin-beaudry.ca

If the Head of Compliance is the subject of the report or if the individual submitting a complaint is not comfortable reporting to them, the concern may also be communicated to the Head of Human Resources and Administrative Services of Normandin Beaudry.

Information to provide

Anyone submitting a complaint is encouraged to provide:

- A clear and detailed description of the incident;
- Dates, locations, and people involved;
- Potential witnesses;
- Any document or evidence available;
- The outcome or resolution sought (if applicable).

Complaints may be submitted in writing or verbally.

Investigations

Upon receiving a report, Normandin Beaudry is committed to conducting a fair, prompt, thorough and objective investigation, in accordance with legal requirements and best practices.

All reports will be:

- Promptly reviewed, with an acknowledgement of receipt within five (5) business days (if not anonymous);
- Handled with confidentiality;
- Impartially investigated by the responsible person or appropriate subject-matter experts;
- Documented and tracked until resolution;

- Resolved within twenty-five (25) business days, when possible.

The Head of Compliance conducts or supervises the investigation in a prompt, impartially, and discreet manner, informs the Executive Committee of the nature of reports in an anonymized manner, and provides regular reporting.

Cooperation and obligations

Anyone involved in an investigation must:

- Fully cooperate;
- Provide required information;
- Participate in interviews, if necessary.

Escalation

If the person who submitted the complaint considers the proposed resolution to be unsatisfactory, they may request a final review by the Head of Human Resources and Administrative Services or by the Office of the President of Normandin Beaudry, at their choice. The decision at this stage is final.

Disciplinary measures

Anyone found responsible for fraud, harassment, discrimination, retaliation, or other inappropriate conduct will be subject to disciplinary action up to and including dismissal or contract termination.

Confidentiality and no retaliation

Normandin Beaudry undertakes to:

- Protect anyone who reports an incident in good faith;
- Strictly prohibit all form of retaliation;
- Handle complaints with discretion and professionalism.

Record retention

Normandin Beaudry retains all documents related to a report in accordance with legal and governance requirements for the protection of personal information and confidential information.

Distribution

This policy is available on the Normandin Beaudry website and is part of the annual training provided to all members of our organization. For any questions regarding the application of this policy, please contact the Head of Compliance using the contact details above.

Effective date

This policy comes into effect upon adoption by the Head of Human Resources and Administrative Services of Normandin Beaudry.

It is reviewed as needed, and at minimum annually, to ensure compliance and the integrity of our practices.

Effective date: 30 January 2026

Last updated: 29 January 2026