

Compliance and Ethics

Policy on Reporting and Handling Public and Employee Complaints

Objectives

Énergir, L.P. (“Énergir” or the “Corporation”) seeks to maintain the highest standards of ethics and governance, in particular when it comes to the quality of financial information and compliance with the Code (as defined hereafter). With this in mind, the Corporation has implemented a variety of control and oversight processes, in particular those described in this *Policy on Reporting and Handling Public and Employee Complaints* (the “Policy”).

This objective can be achieved by, among others:

- Maintaining a culture of integrity;
- Adopting and complying with acceptable accounting and auditing standards, based on the rules and guidelines adopted by the Canadian Securities Administrators and also referring to best practices; and
- Ensuring external auditors are independent in relation to senior management of the Corporation.

This Policy serves as a complement to the procedures set out in the Code so as to address the reporting process and the handling of complaints with regard to accounting, internal accounting controls, the external audit of financial statements of Énergir as well as ethical misconducts, whether they are apparent or real.

Definitions

“Analysis Team”: Generally speaking, when Misconduct involves a violation of the Code, the Director, Internal Audit; the Assistant Vice President, Legal Affairs; and a human resources representative are responsible for the Misconduct analyses and investigations, according to the nature of the Misconduct. They can request the collaboration of representatives from other Énergir departments related to the Misconduct. Specifically, when Misconduct involves the quality of Énergir’s financial information, a preliminary analysis is carried out by the Internal Audit team. Then, it is directly up to the Audit Committee, or the persons appointed by the Audit Committee, to carry out an investigation on the reported Misconduct.

“Audit Committee”: refers to the audit committee composed of members from the board of directors of Énergir Inc., General Partner of Énergir, L.P.

“Board of Directors”: refers to the board of directors of Énergir Inc., General Partner of Énergir, L.P.

“Code”: Refers to the *Code of Ethics* adopted by Énergir Inc.’s Board of Directors and any similar policy adopted by the board of directors of any subsidiary of the Corporation. Énergir’s [Code](#) is available on the Corporation’s website in the “Ethics and Corporate Policies” section or by clicking the following link: [Code](#). The codes of ethics adopted by Énergir’s subsidiaries are found on their websites, where applicable.

“Confidential”: Means that only the people who need to know the information can access it. Generally speaking, a need to know arises from an obligation to investigate or to take corrective or disciplinary measures. The information is therefore accessible to authorized people when such access does not compromise or interfere with the independence, effectiveness, and integrity of the investigation.

“Misconduct”: Means one or more violations or suspected violations of the Code, applicable laws, or policies and procedures of the Corporation, in terms of accounting, financial disclosure, internal accounting, control, audit or any other behaviour that violates the Code.

“Complainant”: Refers to anyone who reports Misconduct in accordance with this Policy, including but not limited to, any employee, director, or officer of the Corporation and its subsidiaries, a member of the public, suppliers, business partners, external advisors, agents, and representatives.

“Complaint”: Means any unfavourable information, involving financial reporting or ethical matters, provided to the Corporation or its subsidiaries, whether it is in the form of a concern, a request for corrective measures, or a report of a deemed violation of a law or of a policy of the Corporation or its subsidiaries.

Application

This Policy applies to each Complaint, and the procedures, protections and other provisions set out in this Policy are for the benefit of any director, employee and supplier of Énergir Inc., the Corporation as well as for the benefit of its subsidiaries that have not adopted a substantially similar policy. The handling and protection processes set out in this Policy apply in complementary fashion to those established by Énergir’s subsidiaries, where applicable.

Lodging Complaints

Énergir encourages anyone who is a witness or victim of Misconduct to submit a Complaint so that such Complaints are known to Énergir and examined as soon as possible.

Any Misconduct-related Complaint should be as detailed as possible and provide sufficient information about the matter so that Énergir can conduct an investigation.

Complainants employed by Énergir may file a Complaint or may consult the following resources to discuss it:

- Their immediate superior or manager;
- Their HR business partner from the employees and culture sector;
- The internal audit department;
- The legal affairs department.

If the Complainant employed by Énergir prefers to remain anonymous or if they are not employed by Énergir, such as suppliers, business partners, or members of the general public, they can communicate their Complaint using Clearview Connects (see process below).

Complaint-Handling Process

Énergir puts at the disposal of any Complainant who wishes to file a Misconduct-related Complaint to do so anonymously, without charge, by using the Clearview Connects service:

- By telephone at 1-844-288-1704 (toll-free number exclusive to Énergir);
- Online at their secure website at <http://www.clearviewconnects.com>; or
- By mail to ClearView confidential post office box at P.O. Box 11017, Toronto, Ontario, M1E 1N0.

ClearView Connects is a service of ClearView Strategic Partners Inc., an autonomous communications consulting company that namely offers an anonymous and secure platform to report misconduct, express concerns and

provide suggestions for improvement. Their secure feedback systems are designed to protect the identity of Complainants and to maintain the Confidentiality of Complaints.

Once a Complainant submits their Complaint to ClearView Connects, it is sent to the Analysis Team, which commences a preliminary review of the information. The Analysis Team then informs the people who will be contacted for an analysis of the Misconduct reported in a Confidential manner, where applicable. Generally speaking, the Analysis Team seeks the collaboration of one or more human resources representatives when the Misconduct involves an Énergir employee. In particular, when a Complaint involves a member of senior management, the Analysis Team notifies the President, Chief Executive Officer as well as the Chair of the Audit Committee. In addition, the Analysis Team may consult Énergir's external auditors or any type of external advisor as part of their investigation.

Each quarter, the Analysis Team reports any Complaint received and any investigation underway to the Audit Committee, as necessary. The Chair of the Audit Committee then reports any ongoing investigation to the Board of Directors.

Should the Complaint involve a member of the Analysis Team, ClearView Connects forwards the Complaint directly to the Chair of the Audit Committee. With respect to a Complaint concerning the Chair of the Audit Committee, the Analysis Team communicates the Complaint to the President, Chief Executive Officer as well as to the Chair of the Board of Directors.

Corrective and Disciplinary Action

A) Misconduct related to a violation of the Code

In accordance with the Code, any violation thereof may be subject to disciplinary measures that can lead up to termination of employment. Where a director is concerned, the Board of Directors decides on the penalty to be imposed, and the director may be asked to resign. A consultant or representative of Énergir who fails to comply with the Code may see their contract terminated or not renewed.

No provisions in the Code prevent Énergir from taking measures against any type of Misconduct by a director or member of the personnel, nor do they restrict the power of Énergir in this regard, whether or not the Misconduct is expressly addressed in the Code. A complaint leading to criminal penalties could be made by Énergir, depending on the circumstances.

B) Misconduct related to the quality of Énergir's financial information

For specific cases of Misconduct related to accounting, internal controls, or the external audit of Énergir's financial statements, the Audit Committee may file a report with the police or with any other organization mandated to apply the violated laws or regulations when the Analysis Team determines that the reported Misconduct is well founded and when an infraction seems to have been committed.

Should this type of Misconduct involve an employee of the Corporation, the Analysis Team, in collaboration with appropriate human resources representatives, may propose corrective and/or disciplinary measures to the Audit Committee. Once the Audit Committee decides on appropriate corrective and/or disciplinary measures, including measures that can lead up to termination with cause, the Chair of the Audit Committee reports the decision to the Board of Directors. The Audit Committee also informs the appropriate members of senior management to ensure implementation of the measures.

In all situations, the Corporation will consider any deliberately false or malicious Complaint made by an Énergir employee to constitute a violation of this Policy, and said violation could result in disciplinary measures leading up to dismissal.

The corrective measures will namely include reasonable and necessary steps to be undertaken to prevent new violations of this Policy or new cases of Misconduct, as applicable.

Audit Committee's Mandate

The Audit Committee of Énergir's Board of Directors shall ensure that the Corporation has appropriate procedures for the receipt, retention and treatment of any Complaints of Misconduct related to accounting, internal controls or external auditing of Énergir's financial statements. The Committee is namely responsible for diligently investigating such Misconduct, adopting any reasonable disciplinary or remedial measures, issuing any appropriate recommendations to management, the external auditors, or the Director, Internal Audit, as the case may be, and following up on the implementation of such measures or recommendations, if any.

Retention of Records

The Corporation is the owner of all documentation related to the reported Misconduct and must be retained: (i) in accordance with applicable laws and regulations as well as with any data conservation policy of the Corporation; (ii) in accordance with the protections needed to preserve the confidentiality of their content; and (iii) while maximizing their usefulness as part of the Corporation's global compliance program.

Confidentiality

Unless expressly authorized, the identity of any Complainant who has reported a Misconduct in good faith, in a benevolent manner under this Policy, will be kept Confidential to the extent permitted by law and in order to ensure proper investigation and resolution.

Reprisals

No retaliatory or disciplinary measures will be taken by Énergir against a Complainant who has expressed a Complaint about accounting, internal controls, the audit or any other conduct contrary to the Code, provided the communication of such Complaint was made in good faith and not maliciously. Any attempt at retaliation shall be reported in accordance with the section on "Lodging Complaints" above, and any allegations shall be investigated in accordance with the "Complaint Handling Process".

Communication

This Policy appears, among other places, on Énergir's website (www.energir.com) and on the Intranet site (CASA).

The Policy has been communicated to every director, officer and employee who is likely to put into practice.

Policy on Reporting and Handling Public and Employee Complaints approved by the Board of Directors on September 23, 2021.