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Approved by	Board of Directors

AUDIT COMMITTEE WHISTLEBLOWER PROCEDURES

Only the versions specified below are considered to be official:

- The original that is inserted into the Human Resources Policies Manual in the Human Resources Department of Uni-Select Inc. Corporate Office.
- An amended printed version as issued from time to time.

1. OBJECTIVE AND SCOPE

These Audit Committee Whistleblower Procedures (the “**Procedures**”) apply to all employees, officers and directors of Uni-Select Inc. and its subsidiaries and affiliates (the “**Corporation**”) regardless of geographic location and job position.

These Procedures describe the process for the receipt and handling of Complaints and the retention of Complaint files.

The Audit Committee (“**Committee**”) has the responsibility to ensure that the Corporation has in place appropriate processes for the receipt and handling of Complaints, the retention of Complaint files and for the Confidential and Anonymous submission of Complaints.

The procedures outlined below are intended to fulfill these responsibilities and to ensure that any such Complaints are promptly and effectively addressed.

These Procedures are to be read concurrently with the Corporation’s Code of Ethics and the Investigation Guidelines (the “**Guidelines**”) in force from time to time. In the event of any inconsistency between these Procedures and the Guidelines, the Procedures shall prevail.

2. DEFINITIONS

- “**Anonymous**” means of unknown authorship and without designation that might lead to information about the authorship. Anonymity is not compromised by the assignment of a code or other designation with which a person can communicate without revealing his or her identity.
- “**Complaint**” means any adverse information provided to the Corporation, whether in the form of a concern, a demand for remedial action or a report of a suspected violation of law, of the Code of Ethics or of a corporate policy that relates to the Corporation’s accounting, internal controls or auditing matters.

- **“Confidential”** means authorized for access by only those persons who have a need to know. Ordinarily, a need to know arises from an obligation to investigate or to take remedial or disciplinary action.
- **“Confidential Designee”** means one or more person(s), independent of the financial reporting function, designated by the Committee to assist the Committee to address Complaints in a manner consistent with these procedures and the role of the Committee. Unless otherwise designated by the Committee, the Confidential Designees shall be the Corporate Secretary and the head of the Internal Audit function of Uni-Select Inc.
- **“Managed Complaint”** means any Complaint which:
 - includes any allegation of fraud, bribery, or a criminal offence;
 - includes any allegation of breach of antitrust or competition laws, securities laws or regulations or insider trading policies;
 - includes any allegation which would be reasonably likely to expose the Corporation to significant commercial or reputational harm or subject the Corporation to regulatory investigation; or
 - includes any serious allegation of retaliation or of any other breach of the Code of Ethics or of a breach of law.

3. PROCEDURES

3.1 Submission and Receipt of Complaints

3.1.1 Employees

3.1.1.1 Employees are free to bring Complaints to the attention of their supervisors, the Human Resources Department, the Internal Audit Department or the Legal Department. The recipients of any such Complaints that are Managed Complaints shall forward them promptly to the Confidential Designees.

3.1.1.2 Furthermore, to ensure that Complaints submitted confidentially or anonymously when employees so choose, the Corporation shall maintain interoffice mail (or regular mail or other means of delivery, addressed to the corporate headquarter address of the Corporation) by which Complaints may be submitted in a sealed envelope marked **“Private and Strictly Confidential – Attention: Chair of the Audit Committee of Uni-Select Inc.”** which envelope shall be forwarded unopened to the Chair of the Committee at the following address: 170, Industrial Boulevard, Boucherville, Québec, Canada, J4B 2X3.

Employees may also forward their Complaint by email to whistleblower@uniselect.com. However, if the employee wishes to keep his/her anonymity, he/she must ensure that his/her name does not appear in the email address or in the “from” section or in the text portion. Should the name of the employee appear, the email will be considered Confidential but not Anonymous. Emails addressed to whistleblower@uniselect.com are sent directly to the Chair of the Committee and the Confidential Designees.

- 3.1.1.3 Employees in Canada and the United States may submit their Complaints by telephone by dialing the dedicated line 1-855-650-0998 and leaving a message in the voicemail box. Employees in the United Kingdom may submit their Complaints by telephone by dialing the dedicated line 0800 404 9603 and leaving a message in the voicemail box. Only the Chair of the Committee and the Confidential Designees may access this voicemail box. The Chair and the Confidential Designees receive an email when a message is recorded. Should an employee not indicate his/her name or contact information, the Complaint will be considered Anonymous.
- 3.1.2 Public
- 3.1.2.1 Non-employees may submit Complaints by mail (or other means of delivery) to the corporate headquarter address of the Corporation, either addressed to any officer of the Corporation (who are identified on the Corporation's external website) or marked **"Private and Strictly Confidential – Attention: Chair of the Audit Committee of Uni-Select Inc."** Envelopes so marked shall be forwarded unopened to the Chair of the Committee at the following address: 170, Industrial Boulevard, Boucherville, Québec, Canada, J4B 2X3. Non-employees may also forward their Complaint by email to whistleblower@uniselect.com. However, if the non-employee wishes to keep his/her anonymity, he/she must ensure that his/her name does not appear in the email address or in the "from" section or in the text portion. Should the name of the non-employee appear, the email will be considered Confidential but not Anonymous. Emails addressed to whistleblower@uniselect.com are sent directly to the Chair of the Committee and the Confidential Designees.
- 3.1.2.2 Non-employees in Canada and the United States may submit their Complaints by telephone by dialing the dedicated line 1-855-650-0998 and leaving a message in the voicemail box. Non-employees in the United Kingdom may submit their Complaints by telephone by dialing the dedicated line 0800 404 9603 and leaving a message in the voicemail box. Only the Chair of the Committee and the Confidential Designees may access this voicemail box. The Chair and the Confidential Designees receive an email when a message is recorded. Should a non-employee not indicate his/her name or contact information, the Complaint will be considered Anonymous.
- 3.1.3 Receipt of Complaints
- 3.1.3.1 The Confidential Designees shall report to the Committee periodically about the process for receiving Complaints so that the Committee may ensure that the process is satisfactory in its efficiency, accuracy, timeliness, protection of confidentiality and anonymity and effectiveness.

3.2 Retention of Complaint Records

Records pertaining to a Complaint are the property of the Corporation and shall be retained:

- 3.2.1 In compliance with applicable laws, the Guidelines and document retention policies;
- 3.2.2 Subject to safeguards that ensure their confidentiality and, when applicable, the anonymity of the person making the Complaint; and
- 3.2.3 In such a manner as to maximize their usefulness to the Corporation's overall compliance program.

3.3 Treatment of Complaints

- 3.3.1 All Complaints shall be treated as Confidential.
- 3.3.2 The process for conducting the investigation of a Managed Complaint is established in the Guidelines.
- 3.3.3 Although a person making an Anonymous Complaint may be advised that maintaining anonymity could hinder an effective investigation, the anonymity of the person making the Complaint shall be maintained until the person indicates that he or she does not wish to remain Anonymous. Any system established for exchanging information with a complainant shall be designed to maintain anonymity.
- 3.3.4 The Confidential Designees shall inform the Chair of the Committee of all Managed Complaints not sent directly to him/her and shall inform the Committee of all Managed Complaints received on a regular basis, with an initial assessment of the Managed Complaint, information on the status of the investigation or of the evaluation of the Managed Complaint following investigation. Assessment, investigation and evaluation of Complaints shall be conducted by, or at the direction of, one or more of the Confidential Designees and in accordance with the Guidelines. If the Committee deems it appropriate, the Committee may assume direction of the investigation and engage, at the Corporation's expense, independent advisors such as outside counsel and accountants unaffiliated with the Corporation's auditor.
- 3.3.5 Following the investigation and evaluation of a Managed Complaint, the Confidential Designees shall report to the Committee on remedial or disciplinary actions or other recommendations, if any.
- 3.3.6 No employee may suffer discrimination or be penalized, fired, demoted or suspended when formulating a Complaint in good faith. Any retaliation or effort to retaliate against any person making a Complaint in good faith is strictly prohibited and shall be reported immediately to the Chair of the Committee or a Confidential Designee.