

## Whistleblower Policy

### **Procedures for the Submission of Complaints or Concerns Regarding Accounting, Internal Accounting Controls or Auditing Matters**

- (1) The Chair of the Audit Committee shall forward to the Committee of the Board any complaints that he has received regarding:
- (i) questionable accounting practices;
  - (ii) inadequate internal accounting controls;
  - (iii) the misleading or coercion of auditors;
  - (iv) disclosure of fraudulent or misleading financial information; and
  - (v) instances of corporate fraud

- (2) Any employee of the Corporation may submit, on a confidential, anonymous basis if the employee so desires, any concerns by sending such concerns in writing and forwarding them in a sealed envelope to the Chair of the Audit Committee as follows:

Dan Argiros, Chair of the Audit Committee  
1959 Leslie Street  
Toronto, ON M3B 2M3

The envelope is to be clearly marked, "To be opened by the Audit Committee only".

- (3) Additional contact information including a phone number and e-mail address shall be published for the Chair of the Committee on the Corporation's website. Anonymous written or telephone communications will be accepted.
- (4) Employees of the Corporation are encouraged to provide as much specific information as possible including names, dates, places and events that took place, the employee's or consultant's perception of why the incident(s) may be a violation, and what action the employee or consultant recommends be taken.
- (5) All complaints under the policy will be investigated, and all information disclosed during the course of the investigation will remain confidential, except as necessary to conduct the investigation and take any remedial action and subject to applicable law.
- (6) Within 10 business days following the receipt of any information by the Chair pursuant to this Appendix, the Committee shall review and consider any such complaints or concerns and take any action that it deems appropriate in the circumstances.
- (7) The Committee shall retain any such complaints or concerns along with the material gathered to support its actions for a period of no less than seven years. Such records will be held on behalf of the Committee by the Committee Secretary.
- (8) Appendix A shall appear on the Corporation's website as part of this Charter.
- (9) Any questions regarding this Whistleblower Policy shall be directed to the Chair of the Audit Committee.

