

## 1. Scope

This policy applies to all Parkland employees. For the purpose of this Policy, the term “employee” means employees, officers, directors, contractors, subcontractors, consultants and partners of Parkland, and of direct or indirect subsidiaries of Parkland.

## 2. Purpose

Parkland is committed to the highest standards of ethical, moral and legal business conduct. In line with this commitment and Parkland's commitment to open communication, this policy aims to provide an avenue for employees to raise concerns and assurance that they will be protected from reprisals or victimization for whistle blowing in good faith.

This Policy is intended to be read with Parkland's *Code of Conduct* and *all People & Culture Policies*. Parkland employees are required to be familiar with all corporate policies and review this Policy annually.

## 3. Policy

Parkland's reputation for honesty and integrity is reflected in the way we conduct business; this policy is designed to help safeguard the integrity of Parkland's financial reporting, its business activities and to support compliance with other policies, procedures and guidelines. Parkland encourages all employees to disclose any wrongdoing that may adversely impact Parkland, its stakeholders, employees, or the communities in which we operate. This Policy also sets forth the process in which reports of questionable activities from employees are handled on a confidential and anonymous basis.

Questionable activities include, but are not limited to:

- Ethical violations;
- Fraud and theft;
- Workplace violence;
- Bullying;
- Substance abuse;
- Discrimination;
- Sexual harassment;
- Falsification of company records;
- Conflicts of interest;
- Safety, security and environmental violations;
- Malicious damage;
- Proprietary information release; and
- Violations of policy and / or regulatory issues.

This Policy is intended to cover serious concerns that could have a material impact on Parkland, such as actions that:

- may lead to incorrect financial reporting;
- are unlawful;
- are not in compliance with Company policy, including the Code of Conduct; or
- otherwise amount to serious improper conduct.

# Parkland Corporation – Whistleblower Policy

Whistleblower complaints are not the same as a human resource complaint; when an employee has a human resources issue, they are saying that they have personally been treated poorly. This poor treatment could involve a conflict with a coworker or manager, alleged harassment, or other workplace concerns, and the complainant is seeking redress or justice for themselves. The person making the complaint, therefore, has a vested interest in the outcome of the complaint, and, for this reason, is expected to handle their concern internally within the company via channels outlined in the Employee Relations section of the Policy Manual. These concerns must be directed to **People & Culture**.

## 4. Procedures for Making Complaints

Employees are encouraged to report any questionable activities to a manager, director, VP, SLT, General counsel, or through **Grant Thornton CARE** which is Parkland's Ethics and Workplace Employee Hotline (whistleblower hotline).

**Grant Thornton CARE** is an independent third-party telephone and web service that provides an anonymous, confidential means for reporting sensitive workplace information. All employees have access to this independent third party to maintain confidentiality and the security of anonymity, without fear of retaliation.

All reports under this Policy will be promptly and appropriately investigated. Parkland will endeavor to acknowledge the receipt of a complaint within 2 days. If deemed appropriate and contact details are provided, reasonable efforts will be made to periodically update the whistleblower as the investigation progresses. All information disclosed during the investigation will remain confidential, except as necessary to conduct the investigation and take any remedial action, in accordance with applicable policies, procedures and laws. If appropriate, Parkland may conduct an investigation under legal privilege.

Employees can communicate with **Grant Thornton CARE** 24 hours a day, 365 days a year by:

Calling:

Countries	Phone number
Canada, United States of America, Anguilla, Bahamas, Belize <sup>1</sup> , French Guiana <sup>2</sup> , Guyana, Barbados, Bermuda <sup>2</sup> , Dominican Republic <sup>2</sup> , Suriname <sup>2</sup> , Virgin Islands, Martinique <sup>1</sup> , Dominica, Grenada, Jamaica, ST. Kitts & Nevis and St. Maarten	1-855-484-CARE (2273)
Cayman Islands, St Lucia, St Vincent & Grenadines, Puerto Rico and Guadeloupe	Use company website and email options stated below

<sup>1</sup>Note: Add + (00) when dialing the number.

<sup>2</sup>Note: Call is not free of charge. Web and email options are encouraged.

Online at: [www.GrantThorntonCARE.ca](http://www.GrantThorntonCARE.ca)

Email: [usecare@ca.gt.com](mailto:usecare@ca.gt.com)

Mail: **Grant Thornton LLP**  
**19th Floor, Royal Bank Plaza South Tower 200 Bay Street Box 55**  
**Toronto, ON M5J 2P9**

## 5. Protection of The Whistleblower

# Parkland Corporation – Whistleblower Policy

Parkland strictly prohibits retaliatory action in any form against any employee who, in good faith, reports a possible violation. Parkland commits that:

- Harassment or victimization of the complainant will not be tolerated; and
- All reasonable efforts will be made to protect the complainant's identity.

If a reported violation is found to be made in bad faith, Parkland reserves the right to take appropriate action with the individual(s) reporting the false claim(s), including, without limitation, termination with cause. This is designed to prevent gross misuse and protect the reputation of members of the organization from improper and false reports.

## 6. Investigation Process and Responsibility of Employees (Whistleblower)

Whistleblower reports are automatically received by:

- The Audit Committee Chair of Parkland's Board of Directors
- VP, Risk Management; and
- SVP, General Counsel and Corporate Secretary.

All reports and complaints under this Policy will be promptly reviewed and acknowledged by the appropriate senior officers or independent directors of Parkland, who will develop the appropriate investigation plan based on the allegation; action taken will depend on the nature of the concern. Appropriate corrective action will be taken by Parkland, if warranted by the investigation. All information disclosed during the investigation will remain confidential, except as necessary to conduct the investigation and take any remedial action in accordance to applicable laws.

## 7. Review

This Policy will be reviewed by Parkland Management at a minimum every two years, with any proposed amendments submitted to the Audit Committee Chair for review and approval.

Parkland reserves the right to modify or amend this Policy at any time as it may deem necessary.