



HUMAN RESOURCES POLICY

Policy Number	RH-GEN.11
Date issued	2005-09-08
Date updated	2018-02-14
Issued by	Human Resources Department
Approved by	Management Committee / Uni-Select Inc. Board of Directors

AUDIT COMMITTEE WHISTLEBLOWER PROCEDURES

THIS POLICY IS MANDATORY

Only the original version retained in the Human Resources Policy Manual at the Human Resources Department of Uni-Select Inc.'s ("Corporation") head office, as amended from time to time, is considered the official reference.

This policy is an integral part of the Corporation's employment contract and strict compliance with it is therefore mandatory.

1. PURPOSE

This Policy applies to all employees, officers and directors of the Corporation and its subsidiaries regardless of geographic location and job position.

This Policy describes the process for the receipt and handling of Complaints and the retention of Complaint files with respect to the Corporation's accounting, internal accounting controls or auditing matters.

The Audit Committee ("Committee") has the responsibility to ensure that the Corporation (herein Corporation shall designate Uni-Select Inc. and its subsidiaries and affiliates) has in place appropriate processes for the receipt and handling of Complaints and the retention of Complaint files with respect to the Corporation's accounting, internal accounting controls or auditing matters. In addition, the Committee must provide for the Confidential and Anonymous submission by the Corporation's employees of concerns relating to accounting or auditing matters. The procedures outlined below are intended to fulfill these responsibilities and to ensure that any such Complaints and concerns are promptly and effectively addressed.

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 or corporate policy, that relates to the Corporation's accounting, internal accounting 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 a person, 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 Designee shall be the Secretary of Uni-Select Inc.

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 or the Legal Department, as they would any other workplace concern. The recipients of such Complaints shall forward them promptly to the Chair of the Committee and to the Confidential Designee.
- 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. 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.
- 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 080 0404 9603 and leaving a message in the voicemail box. Only the Chair of the Committee and a Confidential Designee may access this voicemail box. The Chair and the Confidential Designee 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. 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.

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 080 0404 9603 and leaving a message in the voicemail box. Only the Chair of the Committee and a Confidential Designee may access this voicemail box. The Chair and the Confidential Designee 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 Secretary 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 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 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.

- 3.3.3 The Chair of the Committee shall inform the Committee, in summary form or otherwise, of all Complaints received, with an initial assessment as to the appropriate treatment of each Complaint. Where appropriate in making its initial assessment, the Chair, while maintaining confidentiality, may consult with management. Assessment, investigation and evaluation of Complaints shall be conducted by, or at the direction of, the Committee or the Confidential Designee. If the Committee deems it appropriate, the Committee may engage, at the Corporation's expense, independent advisors such as outside counsel and accountants unaffiliated with the Corporation's auditor.
- 3.3.4 Following the investigation and evaluation of a Complaint, the Chair of the Committee shall report to the Committee on recommended disciplinary or remedial action, if any. The action determined by the Committee to be appropriate under the circumstances shall then be brought to the Board or to the appropriate members of senior management for authorization or implementation, respectively. If the action taken to resolve a Complaint is deemed by the Committee to be material or otherwise appropriate for inclusion in the minutes of the meetings of the Committee, it shall be so noted in the minutes.
- 3.3.5 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, the Confidential Designee or the Secretary.

Any breach of a principle set out in this policy may result in severe administrative or disciplinary penalties for the offender, including loss of access rights to the various information technology services or up to and including dismissal. Depending on the severity of the offences, legal action could be considered.