



ENERCARE INC.

WHISTLEBLOWER POLICY

Last reviewed by the Board of Directors on September 15, 2025

Enercare Inc.

Whistleblower Policy

Application

This Whistleblower Policy (“**Policy**”) applies to all directors, officers, employees, agency staff, consultants and directly contracted persons employed (together, “persons”) with Enercare Inc., its subsidiaries operating under the Enercare brand and SE Canada Inc. (together, the “**Corporation**” or “**we**”). This Policy as it applies to a subsidiary of the Corporation may be superseded by a policy specifically adopted by such subsidiary.

Policy

The Corporation is committed to dealing responsibly, openly and professionally with any genuine concern persons may have about any practice, procedure or policy carried out by any person of the Corporation, any breach of the Corporation’s Code of Business Conduct, any irregularity, malpractice, danger to any person or our customers, financial malpractice, breach of legal obligations or damage to the environment.

The Corporation encourages persons working with the Corporation in any other capacity to raise their concerns about any incidents of malpractice in the workplace at the earliest possible stage. Our approach to whistleblowing is to enable persons to raise their concerns internally and to disclose information they believe shows malpractice or impropriety in the first instance.

This Policy is non-contractual and, subject to applicable laws, may be changed or withdrawn at any time.

Malpractice

We encourage persons to raise their concerns internally about malpractice or impropriety. Examples of malpractice or impropriety may include but are not necessarily limited to:

- i. The commission, or likely commission, of a criminal offense;
- ii. A failure to comply with any legal or regulatory obligation;
- iii. A violation of the Corporation’s Code of Business Conduct; or
- iv. Deliberate concealment relating to any of the above.

Making a Disclosure

It is our primary aim to prevent workplace malpractice from occurring in the first place. If it happens, it is our objective to prevent it from recurring. If applicable, every effort will be made to resolve the situation promptly. If this is not possible, we will take further action to fully investigate and then take appropriate action.

Initial Report:

If you have a concern about workplace malpractice, you should initially discuss it with your manager. He or she will attempt to resolve the matter as promptly as is reasonably possible.

There may be circumstances where you feel unable to approach your manager and in these circumstances you can raise your concerns via the hotline (detailed below) or directly with one of the following individuals: the President and Chief Executive Officer or the Chief People and Legal Officer. They will either deal with the matter or nominate a management representative, as appropriate.

Alternatively, you can raise your concerns via the following confidential hotline:

Hotline Number: 1.844.974.5070. This number is confidential and will be answered by a third party provider, who will provide you with free and confidential advice on how to raise a concern at any stage. The details of your disclosure will be recorded in writing and referred confidentially to one of the above executives who will either deal with the matter or nominate a management representative to investigate. All incidents will be reported to the board of directors of the Corporation (the “**Board of Directors**”).

Company Action:

Upon receipt of the disclosure from you, a representative of management or the Board of Directors, as appropriate, will arrange an interview with you, in confidence, to discuss your concerns, as soon as possible. They may be supported at the interview by a Corporation representative.

Further Action:

If the concern raised is found to be valid, we may take one or more of the following steps (which is a non-exhaustive list):

- i. Refer the matter to an executive officer with a view to an internal investigation being carried out;
- ii. Refer to a technical expert;
- iii. Refer the matter to the Board of Directors;
- iv. Refer the matter to the appropriate external regulatory body for further investigation; or
- v. Refer the matter to the police.

You will, unless exceptional circumstances do not permit, be told what action we have decided to take and you must treat such information in the strictest confidence. If you are dissatisfied with the way your disclosure has been dealt with, you should raise your concerns in writing to the President and Chief Executive Officer or to the Chief People and Legal Officer who will further investigate your concerns.

External Disclosure:

If, after having followed the procedural steps set out above, you remain genuinely and reasonably dissatisfied with the outcome, you may raise your concern, on a confidential basis with:

- i. The relevant regulatory authority;
- ii. A member of parliament or senate; or
- iii. A professionally qualified lawyer for the purposes of obtaining legal advice.

Confidentiality:

Provided you raise any concerns in good faith and not out of malice or with a view to personal gain on your part and you have reasonable grounds for believing your concerns to be true and you have complied in full with the spirit of this Policy and procedural steps set out above, the following will apply:

- i. So far as possible, your identity will not be disclosed at any time by the Corporation unless necessary for the purposes of our investigations, to obtain legal advice, or to comply with a legal or regulatory obligation. Where this is the case, you will be advised accordingly;
- ii. While every effort will be taken to ensure your identity is not disclosed, it may become necessary to identify you or become possible for third parties to deduce your identity. For this reason, no guarantee of anonymity can be given;
- iii. The Corporation will take all reasonable steps to ensure you are not subjected to any dismissal, demotion, suspension, harassment, victimization or disciplinary action as a result of raising the action; or
- iv. So far as possible, any supporting evidence relating to your concerns will be kept secure at all times.

Unfounded Allegations:

If you make an allegation in good faith that is not confirmed by subsequent investigation, no action will be taken against you. However, malicious or unfounded allegations may result in disciplinary action being taken against you.

Responsibility

All those persons referred to within the scope of this Policy are required to be familiar with the terms of this Policy. Individual managers are responsible for ensuring that this Policy is communicated and applied within their own area.

Revisions, amendments or any alterations to this Policy can only be implemented following consideration and prior approval by the President and Chief Executive Officer and the Board of Directors.

Questions

Questions regarding this Policy should be directed to your manager or to the President and Chief Executive Officer.