

# Fraud and Corruption Prevention Policy

	Managed by	Date(s)
<b>Adoption:</b>	Board of Directors of Énergir Inc. (the “ <b>Board</b> ”)	<b>August 5, 2025</b>
<b>Revision(s):</b>		
<b>Owner:</b>	Denise Dériger, Executive Director, Corporate Affairs, Governance, Ethics and Corporate Secretary	

## 1. **OBJECTIVES**

Énergir, L.P. (“**Énergir**”) is committed to upholding the highest standards of ethics, governance and professional conduct, particularly in the quality of financial reporting and compliance with Énergir’s Code of Ethics (the “**Code**”). The purpose of this policy (the “**Policy**”) is to adopt, articulate and implement a zero-tolerance approach to fraud and corruption, and to commit to the highest standards of ethical and professional conduct.

## 2. **SCOPE**

The Policy sets out Énergir’s commitment to zero tolerance for fraud and corruption.

The Policy applies to Énergir directors, officers and employees (collectively “**employees and directors**”). It also applies to any third party individual or company engaged or mandated to represent Énergir in its activities.

## 3. **GUIDING PRINCIPLES**

Énergir will ensure that it conducts its activities in compliance with all applicable laws, rules and regulations, with honesty, integrity and the highest ethical standards.

Énergir expects its employees, directors and any individual or company engaged or mandated to represent Énergir in its activities, to conduct business properly and lawfully when engaged in commercial dealings. Any type of fraud or corruption (bribes, hidden commissions, facilitation payments, etc.) is prohibited. Énergir takes appropriate steps to mitigate risks of fraud and corruption arising from interactions with third parties.

All transactions must be conducted in a manner that preserves Énergir's reputation for integrity and best practices. Any appearance of impropriety must be avoided. Énergir will not authorize or tolerate any business practice that contravenes the intent of this Policy, nor will it participate in such practices.

#### **4. PROHIBITION AGAINST FRAUD AND CORRUPTION**

Although fraud and corruption are subject to specific laws, Énergir aims to meet the highest ethics and compliance standards.

##### **Fraud**

Fraud refers to any dishonest, illegal or irregular act committed with the intent to conceal or distort facts or information, present misleading information or appropriate or misappropriate Énergir's assets, whether for monetary or non-monetary gain, for current or future gain, for personal benefit or the benefit of a third party.

Examples of fraudulent behaviour include:

- Manipulating performance target outcomes
- Falsifying expense reports
- Recording fake customer commitments to secure an advantage
- Paying fake suppliers
- Falsifying timesheets
- Using confidential or privileged information related to Énergir's activities or those of its business partners to secure an advantage
- Misappropriating assets entrusted to Énergir

##### **Corruption**

Corruption refers to offering, giving, promising, receiving, accepting or soliciting anything of value, directly or indirectly, to an individual<sup>1</sup> or on behalf of an individual<sup>2</sup> in order to improperly obtain an advantage or benefit of any kind

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<sup>1</sup> Natural or legal person

<sup>2</sup> *Idem*

Something of value may include, without limitation, money, valuable consideration, a position, function or employment, gifts, entertainment, bribes, loans, commissions, rewards, services, discounts, secret commissions, the provision of facilities or services at less than full cost or any other advantage or benefit of any kind.

An inappropriate advantage or benefit may include, without limitation, improper execution by another person of a relevant function or activity, influencing a public official, breach of trust, securing or retaining contracts, obstructing justice or gaining influence over government affairs.

The advantages or benefits resulting from corruption can be obtained directly or indirectly.

Corruption can involve private or public entities, including various public officials. Énergir employees and directors must be especially careful in their dealings with public officials or entities.

Facilitation payments, which are payments to public officials to ensure or expedite routine actions within the jurisdiction of the public official that do not require discretionary authority, are also a form of corruption.

Corruption can occur in Canada or abroad. All corruption-related payments are prohibited, whether made to private or public entities, domestically or abroad.

Employees and directors who have questions about the nature of a specific action or payment that may constitute fraud or corruption can consult the resource persons mentioned in Section 6. *Reporting fraud or corruption* of this Policy.

## **5. ANTI-FRAUD AND ANTI-CORRUPTION FRAMEWORK**

Énergir has put in place a system for preventing and mitigating fraud and corruption, consisting of a governance framework, a risk-identification process, prevention activities and investigation mechanisms. To this end, Énergir has developed policies and guidelines with respect to ethics, conflicts of interest, fraud and corruption, and the reporting and handling of complaints, which apply to its employees and directors, as well as their partners. Additionally, the Corporation has put in place internal control systems designed to prevent and identify fraudulent activities, ensuring the integrity and transparency of its operations.

Énergir has implemented an annual declaration of compliance with its Code for all employees and directors, as well as an annual conflict-of-interest declaration for certain identified groups within the company. Moreover, executive directors must submit a quarterly attestation and confirm they have not been aware of any act or payment that could reasonably be perceived as fraud or corruption, other than those already reported.

Énergir employees and directors must complete a mandatory training on the prevention and detection of fraud. Additionally, Énergir periodically circulates communications to inform employees of their obligations regarding ethical conduct and the reporting of situations that violate the Code.

Failure to comply with this Policy may result in disciplinary measures, up to and including termination.

## **6. REPORTING FRAUD OR CORRUPTION**

All employees and directors of Énergir, as well as any third party individual or company engaged or mandated to represent Énergir in its activities, are obligated to report any potential violations of this Policy that come to their attention.

### **Reporting to a Resource Person**

Anyone may raise a concern, file a complaint, or report a potential violation by contacting:

- Their manager
- Their human resources business partner
- The Executive Director, Corporate Affairs, Governance, Ethics and Corporate Secretary

### **Reporting via the Ethics Line**

It is also possible to report concerns confidentially and anonymously, free of charge, through an external service provider, ALIAS:

- By telephone at 1-844-264-6268
- Online at <https://app.alias-solution.com/contact/en/energir> or
- By mail to ALIAS confidential post office box P.O. Box 47022, Saint-Jean Station, Lévis, Québec, G6Z 2L3

Énergir has an investigation process in place to ensure that all reports are handled independently and fairly, as outlined in the *Policy on Reporting and Handling Public and Employee Complaints*.

The Corporate Affairs, Governance, Ethics and Corporate Secretariat Department (“Ethics Department”) oversees the governance of internal investigations, ensuring the

independence, integrity, and consistency of the process. Investigations may be conducted by various actors, in collaboration with the Ethics Department, in accordance with the established framework.

Employees who make good-faith reports are protected against retaliation or disciplinary actions.

For more information on reporting fraud or corruption, please see the *Policy on Reporting and Handling Public and Employee Complaints*.

## **7. POLICY GOVERNANCE**

The Executive Director, Corporate Affairs, Governance, Ethics and Corporate Secretary is responsible for the Policy and reports on its application to the Board's Corporate Governance, Ethics and Environment Committee.

The Board, on the recommendation of the Corporate Governance, Ethics and Environment Committee, approves the Policy.

## **8. COMMUNICATION**

This Policy is available, among other places, on Énergir's website ([www.energir.com](http://www.energir.com)) and on its intranet site (CASA).

This Policy has been communicated to all directors, officers and employees.

## **9. REVISION**

This Policy is subject to review every three years.

## **10. RELATED LEGISLATION, POLICIES AND DIRECTIVES**

- Code of Ethics
- Supplier Code of Conduct
- Policy on Reporting and Handling Public and Employee Complaints