



**POLICY**

DOCUMENT ID.	<b>1.01</b>
REVISION NUMBER	<b>00 Initial Policy</b>
EFFECTIVE DATE	<b>February 1, 2023</b>
PAGES	Page 1 of 7

SUBJECT: WHISTLEBLOWER POLICY

# WHISTLEBLOWER POLICY

Revision Number	Description of Change	Effective Date	Author	Approver
00	Initial Document Creation	February 1, 2023	Y. Fushman	CEO

DOCUMENT ID.	<b>1.01</b>
REVISION NUMBER	<b>00 Initial Policy</b>
EFFECTIVE DATE	<b>February 1, 2023</b>
PAGES	Page 2 of 7

SUBJECT: WHISTLEBLOWER POLICY

**1. PURPOSE AND SCOPE**

- 1.1.1 Northland Power Inc. and its affiliates (the “**Corporation**” or “**Northland**”) are committed to the highest level of ethics and integrity in the way it conducts business, and to upholding its core values. Northland’s Code of Business Conduct and Ethics (the “**Code**”) requires all employees, officers, directors, consultants, contractors and suppliers of Northland and its affiliates (collectively, “**Representatives**”) to comply with the Code and takes violations of the Code seriously.
- 1.1.2 This Whistleblower Policy (the “**Policy**”) is intended to encourage and enable Representatives to raise serious concerns internally so that Northland can address and correct inappropriate conduct and actions. It is the responsibility of all Representatives to report concerns about suspected violations of Northland’s Code or suspected violations of law or regulations that govern Northland’s business.
- 1.1.3 In the unfortunate event that violations occur, whether intentional or otherwise, Northland has a responsibility and commitment to investigate and, where appropriate, to report these violations to the relevant regulatory and/or professional bodies, including any remedial actions Northland has taken to address such violations.
- 1.1.4 This Policy applies to all Representatives of Northland. It sets out the procedures for Representatives to report any known or suspected violations of the Code, Northland policies, applicable laws, rules and/or regulations, as well as any alleged acts of fraud, wrongdoing, harmful activities and/or unethical behaviour.

**2. DEFINITIONS**

<b>Term</b>	<b>Definition</b>
<i>Hotline</i>	Northland’s anonymous reporting hotline which is operated by an independent third party, EQS Integrity Line.
<i>Report</i>	Complaint filed by an individual relating to Reportable Activity.
<i>Reportable Activity</i>	Any known or suspected violation of Northland’s Code of Business Conduct and Ethics, applicable laws, rules and/or regulations, and any alleged acts of fraud, wrongdoing, harmful activity, and/or unethical behaviour. Examples of Reportable Activity are provided in Section 3 of this Policy.
<i>Whistleblower</i>	An individual who files a Report through an incident reporting channel, related to a Reportable Activity.
<i>Whistleblower Committee</i>	The Whistleblower Committee is responsible for receiving Reports from the Hotline, performing the preliminary assessment of the Report, overseeing any formal investigation and reporting to Northland’s Audit Committee and the Board of Directors.  Northland’s Whistleblower Committee is comprised of the Company’s Chief Legal Counsel, Chief People Officer, Chief Financial Officer and Vice President, HSE. The Whistleblower Committee may delegate certain tasks to their trusted delegates within the respective legal, human resources, finance or HSE functions.



DOCUMENT ID.	<b>1.01</b>
REVISION NUMBER	<b>00 Initial Policy</b>
EFFECTIVE DATE	<b>February 1, 2023</b>
PAGES	Page 3 of 7

**SUBJECT: WHISTLEBLOWER POLICY**

### 3. REPORTABLE CONDUCT

- 3.1 Representatives may file a report (“**Report**”) relating to matters including, but not limited to the following (defined herein as the “**Reportable Activity**”):
  - 3.1.1 questionable accounting, fraud or deliberate error in the preparation, evaluation, review or audit of any of Northland’s financial records, and internal controls and auditing matters, including the circumvention or attempted circumvention of internal controls or matters that would otherwise constitute a violation of Northland’s accounting or internal control policies;
  - 3.1.2 any matter that involves a significant threat or harm to the health and safety of Representatives, third parties who perform services or act on behalf of Northland, and/or the general public, including but not limited to workplace harassment, violence or discrimination;
  - 3.1.3 any circumstance where a Representative believes they have witnessed or are being asked to commit an act of fraud, bribery, wrongdoing, or other unethical or corrupt behaviour; or
  - 3.1.4 any other actual, potential, or suspected violation of the Code or Anti-Bribery Anti-Corruption Policy or of applicable laws, rules and/or regulations.

### 4. REPORTING RESPONSIBILITY

- 4.1 All Representatives of Northland have a responsibility to report on a timely basis any known or suspected violations of the Code, or suspected violations of law or regulations that govern Northland’s business, in accordance with this Policy.

### 5. WHISTLEBLOWER PROTECTION AND NON-RETALIATION

- 5.1 Any individual who believes they have been subject to discrimination, retaliation, harassment or adverse employment consequence as a result of making a good faith Report under this policy should inform their supervisor, a member of the Human Resources team or the Chief Legal Officer, as soon as possible.
- 5.2 Northland expects its personnel to act in good faith, with reasonable grounds for believe the information disclosed, and not make false accusations. An individual who knowingly or recklessly makes statements or disclosures that are not in good faith may be subject to discipline, which may include termination. Employees who make a Report pursuant to this policy can and will continue to be held to Northland’s general job performance standards. Therefore, an individual against whom legitimate adverse employment actions have been taken or are proposed to be taken is prohibited from using this policy as a defense against the Company’s lawful actions.

### 6. REPORTING PROCEDURES

- 6.1 General
  - 6.1.1 Representatives filing a Report pursuant to this Policy should describe the Reportable Activity in as much detail as possible, including names, dates, places, and events that took place, along with any supporting material or evidence that may be relevant to the Reportable

DOCUMENT ID.	1.01
REVISION NUMBER	00 Initial Policy
EFFECTIVE DATE	February 1, 2023
PAGES	Page 4 of 7

SUBJECT: WHISTLEBLOWER POLICY

Activity. Reports should be made promptly, as soon as the Representative becomes aware of the subject matter of the complaint.

6.1.2 There are a number of Channels available to Representatives for reporting a Reportable Activity, which are further described below.

- **Channel One – Report to Supervisor**

Northland values open communication and discussion about any matter of importance to an employee, and encourages employees to share their questions, concerns, suggestions or complaints with their Supervisor.

If a Report is filed by an individual on the Supervisor's team, and the matter falls within the Supervisor's scope of responsibility, the Supervisor should try to resolve the concern or allegation to the best of their abilities with internal support, as required.

However, if the Report meets any of the below criteria, the Supervisor should enter the Report into the Whistleblower Hotline, which can be done without impacting the anonymity of the Reporter:

- Report was filed by a third party (e.g. supplier or consultant); or
- Report involves allegations of fraud, bribery or anti-competitive behaviour; or
- Report involves members of senior management (directors and officers); or
- Report involves employees, individuals or matters outside of the Supervisor's scope of responsibility.

In this instance, the Supervisor should inform the Whistleblower of the following:

- the Report could NOT be resolved by the Supervisor, and needs to be addressed through the Whistleblower process; and
- the Whistleblower may be contacted by a member of the Whistleblower Committee or an Investigator in accordance with the process set out in Section 5.2 below.

In instances where the employee is uncomfortable addressing the Reportable Activity with their Supervisor, or if their Supervisor has not, in the Representative's view, responded appropriately to the Reportable Activity, they may consider using Reporting Channel Two.

- **Channel Two – Anonymous Reporting Hotline**

Representatives can file a Report through the Hotline. Filing a Report through the Hotline will allow the Representative to file and discuss the Reportable Activity anonymously.

Representatives can file the Report in their own local language. The Hotline offers language capabilities in the following languages: English, Chinese (Traditional), Mandarin, Dutch, French, German, Japanese, Korean, Spanish.

Representatives who are external to Northland (i.e. not a director, officer or employee of Northland) should ONLY file Reports through the Hotline.

Reports filed through the Hotline can be done in the following ways, regardless of the Representative's location:



**POLICY**

DOCUMENT ID.	<b>1.01</b>
REVISION NUMBER	<b>00 Initial Policy</b>
EFFECTIVE DATE	<b>February 1, 2023</b>
PAGES	Page 5 of 7

**SUBJECT: WHISTLEBLOWER POLICY**

**Verbally by Phone:**

Toll-free numbers and are available in the following regions:

+ 1 8336664256 (Americas)

+ 49 8001811518 (Europe & Asia)

**Secured Online Portal:**

<https://northlandpower.integrityline.com/>

**By Mail:**

**CONFIDENTIAL**

Northland Power Inc.  
Attention: Chief Legal Officer  
30 St. Clair Avenue West, 12<sup>th</sup> Floor  
Toronto, Ontario, M4V 3A1 Canada

In instances where the Reportable Activity relates to highly sensitive or harmful allegations, or involves a Northland Executive Officer, the Representative may consider using Reporting Channel Three.

- ***Channel Three – Report to Audit Committee Chair***

If the Reportable Activity is related to highly sensitive or harmful allegations, or involves a Northland Executive Officer, the Representative can submit a Report to Northland’s Audit Committee Chair:

**Secured Online Portal:**

<https://northlandpower.integrityline.com/>

**By Mail:**

**CONFIDENTIAL**

Northland Power Inc.  
Attention: Mr. Russell Goodman, Chair of Audit Committee  
30 St. Clair Avenue West, 12<sup>th</sup> Floor  
Toronto, Ontario, M4V 3A1 Canada

**By E-Mail:**

[Russell.Goodman@npibm.com](mailto:Russell.Goodman@npibm.com)



DOCUMENT ID.	<b>1.01</b>
REVISION NUMBER	<b>00 Initial Policy</b>
EFFECTIVE DATE	<b>February 1, 2023</b>
PAGES	Page 6 of 7

**SUBJECT: WHISTLEBLOWER POLICY**

**6.2 Anonymous Reports**

- 6.2.1 While the Company encourages Representatives submitting a Report to include their name in order to facilitate the follow up and investigation of any Reportable Activity, providing one’s name is **NOT required**. Representatives who prefer to submit a Report anonymously will have the option to do so using the Hotline or they can clearly indicate the wish for anonymity if submitting a Report through another channel.
- 6.2.2 In instances where the Representatives have identified themselves, the Company will take all reasonable steps to maintain the confidentiality of their identity to the extent appropriate for purposes of conducting a proper investigation or permitted by law.

**7. HANDLING OF REPORTS**

**7.1 Reports Received by the Whistleblower Committee**

- 7.1.1 All Reports received by the Whistleblower Committee will be investigated promptly by the Whistleblower Committee, taking into account the nature and complexity of the Reportable Activity disclosed. External advisors may be engaged and appropriate corrective action may be taken, if warranted, as a result of the investigation.

**7.2 Reports Received by the Chair of the Audit Committee (or a member of the Board of Directors)**

- 7.2.1 All Reports received by the Chair of the Audit Committee (or any member of the Board of Directors) will be investigated promptly by the Chair of the Audit Committee. Depending on the nature of the Reportable Activity, the Chair of the Audit Committee has the discretion to engage the full Audit Committee, the Human Resources and Compensation Committee, the Whistleblower Committee, certain members of management, or third-party advisors. Appropriate corrective action may be taken, if warranted, as a result of the investigation.
- 7.2.2 Where possible, a member of the Whistleblower Committee or the Chair of the Audit Committee (as applicable) will advise the Representative who filed the Report that the Report has been received and when the investigation has been completed. The Representative who filed the Report may be advised of the ultimate resolution of the investigation unless the Whistleblower Committee determines otherwise or is legally unable to do so.

**8. CONFIDENTIALITY**

- 8.1 Where possible, a member of the Whistleblower Committee or the Chair of the Audit Committee (as applicable) will advise the Representative who filed the Report that the Report has been received and when the investigation has been completed. The Representative who filed the Report may be advised of the ultimate resolution of the investigation unless the Whistleblower Committee determines otherwise or is legally unable to do so.

**9. RETENTION OF RECORDS**

- 9.1 The Supervisor and/or Whistleblower Committee and/or Chair of the Audit Committee, as appropriate, must maintain a log of all Reports received, investigated and resolved. A summary of all such of Reports received, under investigation and resolved within the preceding quarter shall be presented to the Audit Committee by the Whistleblower Committee on a quarterly basis.



## POLICY

DOCUMENT ID.	1.01
REVISION NUMBER	00 Initial Policy
EFFECTIVE DATE	February 1, 2023
PAGES	Page 7 of 7

SUBJECT: WHISTLEBLOWER POLICY

The Audit Committee will report to Northland's Board of Directors when and as it deems appropriate or necessary.

- 9.2 Unless it is concluded that a Report was filed on a frivolous, unsubstantiated, malicious or intentionally false basis, no record of the complaint will be maintained in the personnel file of the Representative who filed the complaint.
- 9.3 Records pertaining to a Report about a Reportable Activity are the property of Northland and will be retained in accordance with Northland's record retention policies and applicable laws and regulations for a period of no less than seven (7) years.

### 10. PUBLICATION

- 10.1 A copy of this Policy will be made available to all Representatives of Northland.
- 10.2 This Policy will be posted on the Company's website at <https://www.northlandpower.com>
- 10.3 In addition, notification of the Policy will be prominently posted with other signage in Northland's offices and facilities.

### 11. REFERENCES

- 11.1 For further information and resources, please refer to other relevant Northland policies, including:
  - 11.1.1 The Code of Business Conduct and Ethics
  - 11.1.2 Anti-Bribery Anti-Corruption Policy

### 12. POLICY OWNERSHIP

- 12.1 The Whistleblower Committee is the owner of this Policy ("**Policy Owner**") and shall be responsible for its proper implementation and enforcement.
- 12.2 Representatives seeking guidance or clarity on the Policy should direct questions to the the Chief Legal Officer at: [Legal@northlandpower.com](mailto:Legal@northlandpower.com).
- 12.3 This Policy is reviewed on an annual basis and may be amended from time to time.

### 13. EMPLOYEE CERTIFICATION

- 13.1 Upon employment, each employee of Northland must certify that they have read this Policy and understand their options, rights and responsibilities in relation to filing Reportable Conduct.