

**Greenfield Global Inc. (“Greenfield”) - Corporate Document
REPORTING WRONGDOING AND WHISTLEBLOWER
PROTECTION POLICY
Policy POL-COR-PC-002**

Approvals

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REPORTING WRONGDOING AND WHISTLEBLOWER PROTECTION POLICY (the “Policy”)

1. Purpose

The purpose of this Policy is to:

- Provide support and a confidential process for people to disclose an actual or suspected Wrongdoing by a Member of the Greenfield Community;
- Confirm Greenfield’s obligation to protect individuals making a Disclosure against Retaliation;
- Confirm Greenfield’s obligation to respect the rights of an individual who may be implicated in a Disclosure; and
- Establish a procedure for the investigation of Good Faith Disclosures.

This Policy is intended to supplement, but not to replace, Greenfield’s Principles and Standards and Code of Conduct.

2. Definitions

In this Policy:

“**Associated Entities**” means affiliates and subsidiaries of Greenfield Global Inc.

“**Contractor**” means a self-employed worker who serves clients through the contractor's own business. This status is distinct from that of an Employee, who provides services to Greenfield as part of Greenfield’s business.

“**Disclosure**” means a report of actual or suspected Wrongdoing made in accordance with this Policy.

“**Employee**” means all part time, full time, permanent, and fixed term contract employees of Greenfield.

“**Final Whistleblower Report**” means a written document created after an Inquiry, which outlines evidence and findings, and summarizes the recommendations, actions, and conclusion of the investigation.

“**Good Faith**” means a non-frivolous, non-vexatious Disclosure made to the Whistleblower Senior Officer or a supervisor in accordance with this Policy, by a Reporter who honestly and reasonably believes that the contents of the Disclosure are true. Someone acting in Good Faith has regard to whether or not the contents of the Disclosure are false or misleading.

“**Inquiry**” means the process of investigating a Good Faith Disclosure that contains sufficient information to complete a thorough investigation.

“**Investigator**” means a person who conducts an Inquiry. This may be either the VP, People and Culture, or a third-party appointed to conduct the Inquiry. In cases where the VP, People and Culture

and/or the CEO, and/or the CFO and/or the General Counsel, and/or any member of the Board or Senior Leadership team are potentially implicated in the Disclosure, the Investigator will be an appointed third party, retained and overseen by a person senior to the implicated person.

“Member of the Greenfield Community” includes Employees and Contractors of Greenfield or its related Associated Entities, and members of the Board of Greenfield or its Associated Entities.

“Reporter” means an individual who is providing a Disclosure. Reporters may include: all Greenfield Employees, Contractors, consultants, trainees, apprentices, agency staff, former employees, as well as shareholders, directors, volunteers, job applicants or those involved in pre-contract negotiations.

“Retaliation” means an action taken against an individual or group in connection with a Good Faith Disclosure under this Policy which adversely affects such individual’s or group’s employment or working conditions, including but not limited to:

- dismissal, lay-off, suspension
- demotion, loss of opportunity for promotion or withholding of promotion
- the imposition or administering of any discipline, reprimand or other penalty
- discrimination, disadvantage or unfair treatment
- withholding of training
- negative performance assessment or employment reference
- failure to renew or early termination of a temporary employment contract
- blacklisting within a sector
- psychiatric or medical referrals
- early termination or cancellation of a contract for goods or services
- change of duties or work location
- reduction in wages or change in working hours
- unfair treatment, coercion, intimidation, ostracism or harassment
- injury, damage/loss or threat of reprisal
- failure to convert a temporary employment contract into a permanent one, where the worker had a legitimate expectation that he or she would be offered permanent employment
- harm, including to the worker’s reputation, particularly in social media, or financial loss, including loss of business and loss of income
- cancellation of a licence/permit

or threats of any of the above actions.

“Whistleblower Senior Officer” means the VP, People and Culture unless a Disclosure includes allegations in relation to the VP, People and Culture, the CFO, the CEO, the General Counsel and/or a member of the Board or Senior Leadership Team, in which case the Whistleblower Senior Officer role will be assigned to a more senior person to the implicated person.

“Wrongdoing” means engaging in, or counseling or directing someone to engage in one or more of the following (this is not a limited list):

- i. A violation or likely violation of a federal, state or provincial act or regulation, including but not limited to the commission or likely commission of a criminal offence;
- ii. A failure to comply with any legal obligations (excluding one arising from the

- Reporter's contract of employment/ contract for work services);
- iii. Occurrence or likely occurrence of a miscarriage of justice;
 - iv. A serious violation or likely violation of Greenfield policies;
 - v. Any act or omission that creates a substantial and specific danger to the life, health or safety of individuals or substantial and specific danger to the environment;
 - vi. Gross mismanagement, fraud or misappropriation of the funds or assets of Greenfield or its Associated Entities, or in the delivery of a Greenfield service or product to stakeholders;
 - vii. Improper, coercive, or disruptive treatment of an Employee(s);
 - viii. A Retaliation against a Member of the Greenfield Community who made a Disclosure in Good Faith; or
 - ix. The deliberate concealment of information tending to show any of the matters listed above.

3. Scope of Policy

This Policy applies to Members of the Greenfield Community.

The following matters do **not** come within the scope of this Policy:

- a. Any failure to comply with legal obligations that arise under the Reporter's contract of employment/contract to perform services or work, such as disputes regarding a Reporter's contractual terms and conditions; and
- b. A matter concerning interpersonal grievances exclusively affecting a Reporter, namely, grievances about interpersonal conflicts between the Reporter and another Employee or Contractor, or a matter concerning a complaint by a Reporter to Greenfield which concerns this Employee or Contractor exclusively.

Such matters may be properly directed to Greenfield's existing policies and procedures in relation to bullying and harassment and disciplinary matters or other complaint mechanisms to which the Reporter has access, such as the Workplace Violence and Harassment Policy.

Members of the Greenfield Community are required to adhere to Greenfield's Principles and Standards and Code of Conduct, as applicable.

Members of the Greenfield Community are required to file a Disclosure where they believe, in Good Faith, that a Member of the Greenfield Community is about to engage in a Wrongdoing or has engaged in a Wrongdoing.

A failure by an Employee to abide by the terms of this Policy will be subject to disciplinary action, up to and including termination of employment or contract, or other censure as appropriate in the circumstances.



A Reporter who has filed a Disclosure in Good Faith will not be subjected to Retaliation. Any Employee who subjects a Reporter who has made a Disclosure in Good Faith to Retaliation will be subject to disciplinary action up to and including termination of employment.

A Reporter who files a Disclosure other than in Good Faith will be subject to disciplinary action, as appropriate, up to and including termination of employment in the case of Employees of Greenfield or other measures in the case of other stakeholders.

4. Procedure

a. Submitting a Disclosure

A Disclosure must:

- Be made in Good Faith;
- Be made in writing, including a description of the alleged Wrongdoing, and addressed to the Whistleblower Senior Officer;
- Identify the person or persons suspected of having engaged in Wrongdoing;
- Identify the date and other circumstances relating to the Wrongdoing; and
- Disclose whether the Reporter has filed a similar Disclosure about the same or substantially similar Wrongdoing in the past.

A Disclosure can be submitted by email or otherwise in writing directed to the Whistleblower Senior Officer at Ashley.Cato@greenfield.com.

The Whistleblower Senior Officer shall review all submitted Disclosures to ensure that the details are complete and sufficient for the Whistleblower Senior Officer to make a proper assessment of the Disclosure.

Submitted Disclosures will be treated confidentially, subject to the terms of this Policy, applicable laws, and Greenfield policies and practices.

b. Receipt of a Disclosure

Upon receipt of a Disclosure, the Whistleblower Senior Officer will acknowledge receipt of the Disclosure to the Reporter.

The Whistleblower Senior Officer shall assess the Disclosure to determine whether the submitted Disclosure has merit, was made in Good Faith, and whether there is adequate information for the Disclosure to be the subject of an Inquiry.

Factors to be taken into consideration by the Whistleblower Senior Officer during the assessment of the Disclosure include but are not limited to:

- a. Whether the allegations made, if true, amount to Wrongdoing;

- b. Whether further information is required to conduct an Inquiry;
- c. Whether the Disclosure was made in Good Faith; and
- d. Whether the matter should be referred to an external party (police, professional regulator) for investigation.

Where the Whistleblower Senior Officer concludes that the Disclosure provides information indicating an imminent risk of harm to persons, property or the environment, the Whistleblower Senior Officer must take immediate steps to address the risk and will immediately inform such other persons as may be required to address the imminent risk of harm.

Where the Whistleblower Senior Officer concludes that the Disclosure was not made in Good Faith, the Whistleblower Senior Officer will advise the appropriate member of the Senior Leadership Team of such Disclosure and provide a recommendation for consequences.

Where the Whistleblower Senior Officer determines that there is insufficient evidence to support further Inquiry being made, they may formally close the process and may also refer the matter to be addressed outside of this Policy.

Where the Whistleblower Senior Officer concludes that an Inquiry is required, the Whistleblower Senior Officer will conduct an Inquiry or appoint an Investigator to conduct the Inquiry of the alleged Wrongdoing in accordance with this Policy.

Unless otherwise determined by the Whistleblower Senior Officer, the Reporter shall be advised regarding whether the Disclosure will be the subject of an Inquiry.

c. Retaliation

Greenfield will not allow or pursue Retaliation of any kind against any Reporter who has made a Good Faith Disclosure. Where a Reporter feels unprotected, or where Retaliation has been made against them, they may advise the Whistleblower Senior Officer who must take immediate steps to address the matter.

d. Inquiries

An Investigator who conducts an Inquiry:

- a. Must proceed in a manner which respects the legal rights of the Reporter and those parties implicated in the Disclosure.
- b. Must comply with the rules of procedural fairness and natural justice, and Greenfield policies.
- c. Must complete the Inquiry within 90 business days of the receipt of the Disclosure, unless an extension is granted by the Whistleblower Senior Officer.
- d. May retain legal or other professional services to assist in undertaking the Inquiry, with the approval of the Whistleblower Senior Officer.
- e. May, where the Inquiry uncovers unreported Wrongdoing, refer such unreported



Wrongdoing to the Whistleblower Senior Officer for further assessment and possible Inquiry.

Members of the Greenfield Community must:

- Cooperate with the Investigator in any Inquiry undertaken under this Policy;
- Provide honest and fulsome responses to questions posed by an Investigator; and
- Maintain the strict confidentiality of the Disclosure and the Inquiry process, except as required by law.

e. Results

An Investigator looking into a Disclosure must complete the Inquiry and provide a Final Whistleblower Report to the Whistleblower Senior Officer within seven business days upon completion of the Inquiry.

The Whistleblower Senior Officer will review the written Final Whistleblower Report to ensure all questions are answered and that all conclusions are substantiated.

Recommended outcomes, as cited in a Final Whistleblower Report, such as formal disciplinary action, enforcement, or corrective measures, will be the responsibility of Whistleblower Senior Officer to bring forward to the Senior Leadership Team and/or the Board (if the Disclosure concerns the CEO, CFO, the General Counsel and/or a member of the Board) for final decision.

If the Disclosure involves a member of the Board, then the remainder of the Board will review the Final Whistleblower Report and recommendations on a confidential basis without the involvement of the implicated member.

A Reporter will be notified once the Disclosure has been addressed, however he/she is not entitled to receive a copy of the Final Whistleblower Report, unless otherwise determined by the Whistleblower Senior Officer.

Greenfield will retain a record of the Final Whistleblower Report and related documentation in accordance with its document retention schedule and applicable laws.

In Disclosures involving a Board Member, the CEO, CFO, General Counsel or Vice President People and Culture, the storage of the Final Whistleblower Report will be through a third party and remain confidential.

5. Policy Review

This Policy will be reviewed from time to time by the Vice President People and Culture.



Any changes to this Policy will be recommended to the Greenfield Board for approval.

6. Revision History

| Previous Version | Date | Name | Summary of Changes |
|------------------|------|------|--------------------|
| N/A | | | New Policy |
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