

FRESHLOCAL SOLUTIONS INC.

WHISTLE BLOWER POLICY

1. Purpose

The purpose of this whistleblower policy (the “**Policy**”) is to safeguard the integrity of Freshlocal Solutions Inc. (“**Freshlocal**” or the “**Company**”) financial reporting and its business dealings and to support adherence to the Code of Ethics and Business Conduct (the “**Code**”).

It is in the interest of all stakeholders of the Company that concerns regarding the Company’s financial reporting and adherence to the Code be reported so that they can be appropriately addressed.

In furtherance of the foregoing, this Policy:

- provides a procedure for reporting concerns (including on an anonymous basis);
- provides protection to those individuals reporting concerns; and
- establishes a process for investigating reported concerns.

2. Incident Reporting

To safeguard the integrity and implementation of Freshlocal’s Code, all employees, managers, executive officers and directors of Freshlocal, as well as the employees, managers, executive officers and directors of Freshlocal’s subsidiaries (together the “**Freshlocal Personnel**” or “**personnel**”), have an obligation to immediately report any situation of known or suspected acts of misconduct or other violations of the Code (any such event being referred to as an “**Incident**”). In addition, as Freshlocal’s agents, representatives and advisors are expected to follow the Code, they are also expected to report any Incidents in accordance with the terms of this Policy.

Incidents to be reported include, but are not limited to, the following:

- a. *Financial Reporting*: concerns regarding the integrity of the Company’s financial statements, financial reporting, financial controls, auditing process or financial accounting. Examples include misrepresentation or suppression of financial information, non-adherence to internal financial reporting policy/controls, accounting or auditing irregularities, and auditor independence concerns;
- b. *Fraudulent Activity*: concerns regarding any fraud, theft or other deceptive conduct, including falsification of the Company records or theft of the Company’s or third-party property;
- c. *Breaches*: concerns regarding any breach or suspected breach of the Code, this policy or any other of the Company’s policy, or breach of any laws or regulations, including unauthorized disclosure of confidential information, workplace violence or threats, conflicts of interest, breach of securities laws, criminal conduct, kickbacks, bribes, sexual harassment or substance abuse; and

- d. *Retaliation*: concerns regarding discrimination, harassment and/or retaliation against any employee, officer or director who, legitimately and in good faith, reports an Incident or provides information or otherwise assists in an investigation or proceeding regarding an Incident.

Freshlocal Personnel who find their concerns about an Incident not satisfactorily addressed by their immediate supervisor (or higher-ranking persons) or who feel that the seriousness and sensitivity of the issues or people involved require that the reporting of such questionable event should neither be addressed to the attention of their immediate supervisor nor follow the hierarchical ladder, should file a complaint, which can be filed anonymously, with the Chief Financial Officer (the “**CFO**” or “**Whistleblowing Officer**”) at:

Telephone: 604 215-7783
E-mail: ethics@freshlocalsolutions.com and
incidentreporting@freshlocalsolutions.com

Incidents, including those that may involve the CFO, should be reported anonymously through a confidential reporting system by sending an email to: incidentreporting@freshlocalsolutions.com. Only the Lead Director of the Board of Directors of the Company (the “**Board**”), or if no Lead Director is appointed, to the Chair of the Board; and the Chair of the Audit Committee shall have access to the emails received at such email address.

All Incidents reported to the Whistleblowing Officer, whether or not they are anonymous, may also be forwarded directly to the Audit Committee Chair unless such Incident report names the Whistleblowing Officer or the Audit Committee Chair, in which case the Incident Report shall be forwarded directly to the Lead Director. To provide adequate ethical oversight and compliance, Incidents may also be disclosed on a confidential basis to the Board of Directors and other senior Freshlocal Personnel on a strictly need-to-know basis.

3. Retaliation and Retribution Prohibited

Freshlocal does not tolerate acts of retaliation or retribution, including demotion, discharge, discipline, discrimination, harassment, suspension or threats, against any Freshlocal Personnel or other persons who make a good faith report of an Incident. Freshlocal will ensure the protection from any form of retribution or retaliation made against any Freshlocal Personnel or other persons as a result of any such good faith report. Personnel found to have retaliated or sought retribution against a person having made a good faith report of an Incident, even if such report is ultimately mistaken, will face disciplinary action, which may include termination.

4. Investigation Procedures

- a. The Chair of the Audit Committee and the CFO shall adhere to the investigation procedures set out in this Policy, but may, in consultation with the Chair of the Board or Lead Director, in appropriate circumstances recognizing the unique and sensitive circumstances that may arise with respect to an Incident, and taking into account the severity of the Incident, adopt modified procedures if determined to be in the best

interests of the Company and the individuals involved in the Incident (for example to protect the confidentiality of the complainant).

- b. The Chair of the Audit Committee and the CFO shall also determine the internal procedures for managing the investigation, which shall include reporting of the Incident and the results of the investigation, as appropriate, to the Audit Committee on a quarterly basis in an in-camera meeting.
- c. The investigation generally will include, but will not be limited to, discussions with the complainant (unless the Incident was submitted on an anonymous basis), the party against whom allegations have been made, and witnesses, as appropriate, together with an examination of all relevant and appropriate documentation concerning the Incident.
- d. The Chair of the Audit Committee and the CFO may enlist Freshlocal Personnel and/or outside legal, accounting or other advisors, as appropriate, to investigate an Incident.
- e. It is the obligation of all Freshlocal Personnel to cooperate in any investigation of an Incident. Cooperation in any investigation of an Incident will also be expected of Freshlocal's agents, representatives, and advisors.
- f. Any person to whom an Incident is reported, or that receives reports of an investigation of an Incident, or that is otherwise involved with or becomes aware of any aspect of an Incident, will use all reasonable efforts to maintain the confidentiality of the allegations of the Incident and the identity of the persons involved, subject to the need to conduct a full and impartial investigation, remedy any violations of the Company's policies, or monitor compliance with or administer the Company's policies. Disciplinary action may be taken as appropriate in the circumstances where there is a breach of this obligation of confidentiality.

5. Corrective and Disciplinary Action

- a. The Company shall determine the appropriate steps to determine what, if any, corrective and disciplinary actions will be taken regarding any Incident, which may include but are not limited to, any form of restitution, termination, or other appropriate action. This may include input from the Board, its committees or their respective chairs, the Lead Director, the Chief Executive Officer or the Chief Financial Officer.
- b. Corrective and disciplinary actions, if appropriate, may include, alone or in combination, a warning or letter of reprimand, demotion, loss of merit increase, bonus or stock options, suspension without pay, or termination of employment or other contractual relationship. In the event that an investigation establishes that Freshlocal Personnel have engaged in conduct or actions constituting discrimination, harassment and/or retaliation in violation of this Policy, the Company will take immediate and appropriate corrective action up to and including termination of an employee's employment.
- c. In addition to any disciplinary or corrective action taken by the Company, violations of some of this Policy may require restitution or may lead to civil or criminal action against individual employees, officers and directors and any company involved. Conduct contrary to some of this Policy may be in violation of federal, provincial, or other law and may be

the basis for legal action against the offending employee, officer or director by the Company and/or others.

- d. In the event that the investigation reveals that an Incident was frivolously reported or reported for improper motives or made in bad faith, disciplinary action may be taken as appropriate in the circumstances.
- e. The Company shall retain as a part of the records of the Company any reported Incidents, any resulting investigation and any corrective or disciplinary action for a period of no less than seven years.

6. Review

The Sustainability and Governance Committee, with the consultation of the Audit Committee, will on an annual basis, review and assess the adequacy of this Policy and recommend any proposed changes for consideration. The Board may amend this Policy, as required.

This Policy was recommended for approval by the Company's Sustainability and Governance Committee and made effective by the Board of Directors as of April 16, 2021.