



<b>Policy:</b>	<b>Whistleblower Policy</b>
<b>Version:</b>	<b>1.4</b>
<b>Date Approved:</b>	<b>August 7, 2024</b>
<b>Date Issued:</b>	<b>August 7, 2024</b>

## **WHISTLEBLOWER POLICY**

### **1. Introduction and Purpose of this Policy**

Bird Construction Inc. and its affiliates and subsidiaries (together “**Bird**”) are committed to the highest levels of ethics and integrity in the way we do business, including as set out in our Code of Ethics.

This Whistleblower Policy applies to all current and former employees, directors, business partners, subcontractors, suppliers and consultants of Bird and is an important element in detecting illegal or otherwise undesirable conduct and sets out how individuals can safely express concerns related to matters including but not limited to:

- (a) Concerns regarding irregularities in accounting or financial controls, financial reporting, auditing, banking, securities laws, or bribery or corruption, including all matters as set out in Bird’s Anti-Bribery and Corruption Policy;
- (b) Ethics and other matters set out in Bird’s Employee Code of Ethics; and
- (c) Other corporate policies, or legal or regulatory requirements (collectively, “**Requirements and Standards**”).

If you have reasonable grounds to believe that a violation of any Requirement or Standard has occurred, or that a potential violation may occur, we urge you to take appropriate actions as outlined in this Whistleblower Policy.

Under this Whistleblower Policy, Bird will investigate all complaints made in good faith of actual or suspected illegal, fraudulent or otherwise inappropriate or dishonest conduct, which runs contrary to or is in violation of any of the Requirements or Standards.

This Whistleblower Policy is intended to be consistent with and to supplement any provincial or federal laws in place for whistleblowing.

### **2. Whistleblower Protection**

Any individual who reports an actual, potential, or suspected violation of any Requirements or Standards will be protected under this Whistleblower Policy. It is contrary to the values of Bird and prohibited by law in some jurisdictions for anyone to retaliate or discriminate against any person who makes such a report (including, for example only, complaints of discrimination or fraud).

If you have made a report under this policy and have reasonable grounds to believe that you have been retaliated or discriminated against as a result of such disclosure, you may report such retaliation or discrimination in accordance with the reporting procedure set out below, including anonymously if so desired.

A person who retaliates against someone who has made a report under this Whistleblower Policy will be subject to discipline up to and including termination of their employment.

### **3. How to Report a Complaint**

Bird encourages everyone to report or disclose any violations or suspected violation of any Requirements or Standards under this Whistleblower Policy. Individuals may report or disclose any such matter to their immediate supervisor or People and Culture representative. Should that not be possible or, if you do not feel comfortable in doing so, you may contact Bird's Chief Legal Officer or Chief People Officer.

Chief Legal Officer: Charles Caza  
5700 Explorer Drive  
Suite 400  
Mississauga, ON  
L4W 0C6  
Email: [charles.caza@bird.ca](mailto:charles.caza@bird.ca)

Chief People Officer: Brian Henry  
5700 Explorer Drive  
Suite 400  
Mississauga, ON  
L4W 0C6  
Email: [brian.henry@bird.ca](mailto:brian.henry@bird.ca)

Employment-related concerns should be reported to your immediate supervisor, People and Culture representative, or the Chief People Officer.

If the matter being reported or disclosed relates to inappropriate or fraudulent accounting practices or financial controls or audit matters, you may report the matter in confidence to the Chair of the Audit Committee of the Board of Directors.

Audit Committee Chair (Interim) : Richard Bird  
5700 Explorer Drive  
Suite 400  
Mississauga, ON  
L4W 0C6  
Email:  
[Audit.Committee@bird.ca](mailto:Audit.Committee@bird.ca)

### **Ethics Hotline**

Any individual who wishes to make a report of any matter under this Whistleblower Policy may do so by contacting Bird's Ethics Hotline. The Ethics Hotline is operated by an independent and unrelated third party (Ethics Point) and offers individuals the choice to report anonymously. Individuals can access the Ethics Hotline either:

- Online by visiting: <http://birdconstruction.ethicspoint.com>
- By calling: 833-945-1567

The Ethics Hotline is available to intake any report of wrongdoing or related information 24 hours per day, 365 days per year. If you choose to make an anonymous report via the Ethics Hotline, your anonymity will be protected to the fullest extent possible. Once an incident has been reported to the Ethics Hotline, the matter will be reported to Bird and an investigation will be conducted in accordance with this Whistleblower Policy (see Investigations and Records below).

#### **4. Confidentiality and Anonymity**

All reporting and disclosures made under this Whistleblower Policy may be made on an anonymous basis and will be kept confidential to the extent possible.

Reporting to Bird’s Audit Committee Chair, Chief Legal Officer or Chief People Officer may be done anonymously by sending a letter to them at the address listed above.

As noted above, reports and disclosures to the Ethics Hotline may also be made on an anonymous basis as there is no requirement to provide your name when calling the hotline.

#### **5. Investigations and Records**

All matters reported or disclosed under this Whistleblower Policy will be promptly reviewed and investigated. Bird’s Chief Legal Officer and Chief People Officer will maintain confidential logs of all such matters, including a record of the receipt, investigation and disposition of each matter.

Upon the completion of each investigation, action will be taken, if and as appropriate, and findings may be communicated to the disclosing person and his or her supervisor, if appropriate.

Investigations may be conducted by independent third parties or advisers, such as auditors and/or attorneys.

Investigators will maintain confidentiality except where it is not reasonably possible to do so.

Any report or disclosure relating to inappropriate or fraudulent accounting practices, or financial controls or audit matters will be reported to the Chair of the Audit Committee of the Board of Directors.

#### **6. Imminent Risk**

“**Imminent Risk**” deals with situations that require immediate attention as they could pose significant risk to public health or safety, or a danger to the environment. These matters fall under Bird’s Critical Incident Response Plan (the “**CIRP Policy**”) and should be disclosed in accordance with that policy.

#### **7. Acknowledgement**

My signature below indicates my receipt and understanding of this Whistleblower Policy. I also verify that I have been provided with an opportunity to ask questions about this policy.

---

**Signature**

**Employee Name:**

**Date:**