

Whistleblower Procedures

1. Purpose and Application

The purpose of these procedures is to allow any employee (whether part-time or full-time) or consultant of Stella-Jones Inc. or its subsidiaries (“**Stella-Jones**”) to report:

- any violation of Stella-Jones’ Code of Business Conduct and Ethics, or any other Stella-Jones’ policies;
- a violation of any applicable law or regulations; or
- a complaint or concern regarding Stella-Jones’ internal accounting controls or other accounting or auditing matters (an “**Accounting-Related Complaint**”), which include, without limitation, the following:
 - fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement;
 - fraud or deliberate error in the recording and maintaining of financial records;
 - deficiencies in or non-compliance with internal financial controls;
 - misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports; or
 - deviation from full and fair recording of expenses and liabilities and reporting of financial condition.

2. Filing a Complaint

Any employee or consultant who wishes to file a complaint (other than an Accounting-Related Complaint) is encouraged to first notify his or her immediate supervisor or contact the Human Resources Department.

Alternatively, a complaint may be made directly with Stella-Jones’s Senior Vice-President and Chief Legal Officer by mail, e-mail, or telephone as follows:

James Kenner
Senior Vice-President and Chief Legal Officer
Stella-Jones Inc.
3100 de la Côte-Vertu, Suite 300



Saint-Laurent, Québec, H4R 2J8
Tel.: (514) 940-3902
E-mail: secretary@stella-jones.com

OR

A complaint may be reported anonymously and confidentially through Clearview Connects, a third-party reporting system, as follows:

- Online through a secure website at <http://www.clearviewconnects.com>
- Over the phone through the Stella-Jones dedicated toll-free number 1-844-851-6848
- By mail through the confidential post office box at: P.O. Box 11017 Toronto, Ontario M1E 1N0

Complaints submitted through Clearview Connects are received by Ms. Karen Laflamme, Chair of the Audit Committee, and one or more representative(s) from the Human Resources and Legal departments.

3. Accounting Complaint

Stella-Jones' Audit Committee is legally required to establish procedures for the receipt, retention and treatment of Accounting-Related Complaints, including procedures for the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

Complaints or concerns regarding internal accounting controls and accounting or auditing matters are to be reported directly to Ms. Karen Laflamme, Chair of the Stella-Jones' Audit Committee as follows:

Ms. Karen Laflamme
Chair, Audit Committee
E-mail: Klaflamme@stella-jones.com

OR

reported anonymously and confidentially through a third-party reporting system as follows:

- Online through a secure website at <http://www.clearviewconnects.com>
- Over the phone through the Stella-Jones dedicated toll-free number 1-844-851-6848

- By mail through the confidential post office box at:

P.O. Box 11017
Toronto, Ontario
M1E 1N0

4. Content of Complaints

Complaints should be factual and should contain as much specific information as possible to allow the recipient and any other person investigating the complaint to adequately assess the nature, extent and urgency of the complaint. It must be understood that without full information regarding the source or nature of the complaint, it may be difficult, or even impossible, to fully investigate a complaint, especially if the complaint has been submitted on an anonymous basis.

5. No Retribution to Whistleblowers

Stella-Jones will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee or consultant with respect to:

- any complaint, including an Accounting-Related Complaint, made in good faith; or
- providing information or causing information to be provided or otherwise assisting in an investigation in regard to a complaint.

6. Treatment of Complaints

Upon receipt of a report or complaint, acknowledgement of receipt will be communicated to the sender. Confidentiality will be maintained to the extent possible, consistent with the need to conduct an adequate review.

Complaints will be investigated as promptly as possible. It may be necessary to refer the complaint to an external investigator and this may result in an extension of the investigation process. The seriousness and complexity of any complaint may have an impact on the time taken to investigate a complaint.

7. Approval and Review

These procedures are reviewed on an annual basis by Stella-Jones' Board of Directors.

These procedures were approved by Stella-Jones' Board of Directors on December 11, 2025.