



WHISTLEBLOWER POLICY

1.0 PREAMBLE:

1.1 The Six Nations of the Grand River Development Corporation Group is committed to the protection of the individuals who disclose misconduct which may threaten the business of Six Nations of the Grand River Development Corporation. The policy will protect individuals who report complaints to the Six Nations of the Grand River Development Corporation Group regarding accounting, internal accounting controls, auditing matters, theft, undisclosed conflict of interests; and shall ensure that any party has the ability to report concerns without fear of reprisal.

2.0 DEFINITIONS:

“Board of Directors” means the board created pursuant to section 8 of the Declaration of the Sole Shareholder and Beneficiary dated the 31st day of March 2023;

“Board of Trustees” means the board created pursuant to section 9 of the Declaration of the Sole Shareholder and Beneficiary dated the 31st day of March 2023;

“Board” means the Board of Directors and Board of Trustees as collectively composite;

Executive Leadership Team (the “ELT”) means all staff reporting to the CEO within SNGRDC.

President/ Chief Executive Officer (the “CEO”) means the President/Chief Executive Officer of SNGRDC;

Representative means collectively the SNGRDC Group, the CEO and the ELT.

Six Nations of the Grand River Development Corporation (the “SNGRDC”) means the Six Nations of the Grand River Development Corporation incorporated in November 2013 pursuant to the Canada Business Corporations Act, R.S.C., 1985, c. C-44 and its assets, its subsidiaries and its holdings;

“Six Nations of the Grand River Economic Development Trust” (the “EDT”) means the trust formed under the amended and restated trust indenture dated as of the 31st day of March 2023, as may be amended from time to time;

“SNGRDC Group” means all members of the Board of Directors and the Board of Trustees; and

Whistleblower Policy (the “Policy”) means this policy as approved and amended from time to time.

3.0 COMMUNICATION OF THE POLICY:

- 3.1 A copy of this Policy and any amendments shall be distributed to all Representatives and employees of SNGRDC; and
- 3.2 A copy of this Policy shall be made available on the SNGRDC website and to any registered member of Six Nations of the Grand River upon request.

4.0 REPORTING CONCERNS:

- 4.1 Any individual may bring a concern to the Corporate Governance Committee regarding the actions of the Representatives, any subsidiary of SNGRDC, any officer, employee or contractor relating to:
 - a) violations of any applicable law, rule or regulation that relates to corporate Accounting Standards and financial disclosure;
 - b) fraud or deliberate misstatement in the preparation, evaluation, review or audit of any financial statement of the SNGRDC or the EDT, or any subsidiary of SNGRDC;
 - c) fraud or deliberate misstatement in the recording and maintaining of financial records of the SNGRDC, any subsidiary of SNGRDC, or the EDT;
 - d) deficiencies in or non-compliance with the SNGRDC Group's internal policies and controls;
 - e) misrepresentation or a false statement by or to a trustee, officer, employee or contractor of the SNGRDC Group, SNGRDC or any of its subsidiaries, or EDT, respecting a matter contained in the financial records, reports or audit reports;
 - f) deviation from full and fair reporting of the SNGRDC Group's financial condition; and
 - g) deficiencies in or non-compliance with the SNGRDC Group Code Ethics and Business Conduct.
- 4.2 Concerns may be submitted directly to the Corporate Governance Committee who shall determine if an investigation is warranted.

4.3 All concerns shall be kept confidential, except where the complainant indicates a desire to present the matter.

4.4 Concerns shall be made in writing to:

Personal & Confidential
Corporate Governance Committee
c/o 2498 Chiefswood Road
P.O. Box 569
Ohsweken, Ontario Canada N0A 1M0
governance@sndevcorp.ca

5.0 TREATMENT OF SUBMISSIONS:

5.1 The Chair of the Corporate Governance Committee shall acknowledge receipt of the concern within two business days of receiving the complaint.

5.2 The Corporate Governance Committee shall convene at the earliest opportunity to review the concern and determine if an investigation is warranted.

5.3 If it is determined an investigation is not warranted, the matter will be closed and where name and address has been provided, correspondence on the matter will be provided by the Corporate Governance Committee to the complainant and to the party named.

5.4 If it is determined an investigation is required, the Corporate Governance Committee shall instruct the Board to instigate an internal investigation and report findings in a timely manner. This report shall include any measures taken to remedy the concern.

5.5 After the report is completed and reviewed, the findings of the investigation will be provided by the Corporate Governance Committee to the complainant and to the party named.

6.0 TREATMENT OF SUBMISSIONS REGARDING THE CORPORATE GOVERNANCE COMMITTEE:

6.1 In the event the concern is regarding the Corporate Governance Committee as a whole, the Board will strike an investigation committee comprised of at least three members of the Board, who are not on the Corporate Governance Committee, to hear the concern.

6.2 Where the concern is regarding an individual on the Corporate Governance Committee, the Corporate Governance Committee may choose to handle the investigation internally or proceed with section 6.1.

6.3 All other procedures outlined in section 5.0 apply.

7.0 RETENTION OF RECORDS:

7.1 The Corporate Governance Committee shall retain all records relating to any concern, the investigation, the findings report, and the outcome, including any actions taken, for a period of no less than seven (7) years.

8.0 NO ADVERSE CONSEQUENCES:

8.1 The submissions of a concern made in good faith will not result in dismissal, disciplinary action or retaliation of any kind.

8.2 The SNGRDC Group will not discharge, discipline, demote, suspend, threaten or in any manner discriminate against any Representative, officer, employee or contractor in the terms and conditions of employment or engagement (as applicable) based on any truthful reports.

8.3 However; those individuals who knowingly engage in damaging or hurtful submissions may be subject to disciplinary action, up to and including, termination.

9.0 ANNUAL REVIEW:

9.1 This policy shall be reviewed annually.

9.2 All Representatives shall be required to sign an acknowledgment that they have read and agree to be bound by this Policy upon being appointed or hired and, thereafter, annually for the duration of the term of appointment.

10.0 RELATED DOCUMENTS:

10.1 The following documents, as may be amended from time to time, shall also be used to interpret this Policy:

- a) By-Law No. 1 of SNGRDC;
- b) Charter – Board of Directors;
- c) Charter – Board of Trustees; and
- d) Code of Ethics and Business Conduct.