



Whistleblower Policy

November 2, 2023

WHISTLEBLOWER POLICY **(the “Policy”)**

As indicated in the Code of Business Conduct and Ethics of Andlauer Healthcare Group Inc. (the “**Company**”), the Company and its subsidiaries (collectively, the “**AHG Entities**”) have a strong commitment to the conduct of their business in a lawful and ethical manner. Directors, officers, managers and employees of the AHG Entities and other individuals providing services to the AHG Entities, including contractors and consultants (collectively, “**AHG Personnel**”) are expected to talk to supervisors, managers or other appropriate personnel about concerns they may have in respect of illegal or unethical behavior and when in doubt about the best course of action in a particular situation. It is the policy of the AHG Entities not to allow retaliation for reports of such conduct made in good faith. It is, at the same time, unacceptable to file a report knowing it is false.

The AHG Entities require honest and accurate recording and reporting of information. The AHG Entities’ accounting records are relied upon to produce reports for management, directors, managers, securityholders, governmental agencies and persons with whom the AHG Entities do business. All of the Company’s financial statements and the books, records and accounts on which they are based must appropriately reflect the AHG Entities’ activities and conform to applicable legal, accounting and auditing requirements and to the AHG Entities’ system of internal controls.

1. Confidential Complaint Procedures

Any AHG Personnel with a good faith concern about any legal or regulatory compliance matter, accounting or auditing matter or any other matter which such person believes is in violation of the Code of Business Conduct and Ethics, including:

- failure to comply with the laws, regulations and guidelines governing the operations of any of the AHG Entities, including the failure to comply with, among others, the *Food and Drugs Act* and its regulations; the *Controlled Drugs and Substances Act* and its regulations; and the guidelines and recommendations of Health Canada, including, among others, the Good Manufacturing Practices for Drug Products and Guidelines for Environmental Control of Drugs During Storage and Transportation;
- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statements of the Company;
- fraud or deliberate error in the recording or maintaining of financial records of the AHG Entities;
- deficiencies in, or non-compliance with, the AHG Entities’ system of internal controls;
- misrepresentations or false statements to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the AHG Entities;
- deviations from full and fair reporting of the AHG Entities’ financial condition;

- failure to avoid or fully disclose any interest, relationship or activity that may be harmful or detrimental to the Company's best interests or that may give rise to a conflict of interest with the interests of any of the AHG Entities;
- failure to preserve the confidentiality of confidential information;
- the pursuit of personal opportunities that are discovered through the use of corporate property, information or positions without the consent of the Company's board of directors and/or using AHG Entity property, information or positions for improper personal gain;
- the offer or receipt of any gift, gratuity or entertainment that might be perceived to unfairly influence a business relationship;
- unusual or dubious payments, amounts or arrangements (including, but not limited to, bribes, kickbacks and illegal payments to government officials);
- illegal discrimination or harassment of any kind;
- workplace violence or threats;
- violation of any other laws, regulation, rules or listing standards, including securities, privacy, bribery, corruption, employment, competition, fraud and criminal laws and regulations; or
- any other matter,

can report those concerns directly to the Chair of the Audit Committee of the Company (the "**Chair**") (who is independent of management of the AHG Entities) on a confidential and, if desired, anonymous basis by e-mail to whistleblower@andlauer.ca.

All reports will be reviewed thoroughly and followed up on as appropriate. The system also provides a clearly defined process to ensure all information is properly documented and tracked from the initial receipt through to resolution and reporting.

Confidentiality of complaints will be maintained to the fullest extent possible, consistent with the need to conduct an appropriate review. When possible, the Chair will acknowledge receipt of a complaint, although it is not the intention to communicate to the person making the complaint the status of its review or resolution.

Upon receipt of a complaint, the Chair will determine whether the complaint relates to a questionable accounting or auditing matter. Any complaints that do so relate will be immediately brought to the attention, and reviewed under the direction, of the Audit Committee of the Company. Prompt and appropriate corrective action will be taken when and as warranted in the judgement of the Audit Committee.

The Chair, or such other appropriate officer as the Chair may determine, will maintain a log of all complaints that are received, tracking their receipt, investigation and resolution.

Notwithstanding the foregoing, AHG Personnel may also report concerns to government agencies or regulators directly (confidentially and anonymously, if they wish), where channels are available (including, but not limited to, the Ontario Securities Commission in respect of securities law violations). AHG Personnel may also contact law enforcement agencies in their jurisdiction where warranted.

2. Protection of AHG Personnel

The AHG Entities will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any AHG Personnel in the terms and conditions of employment based upon any lawful actions with respect to good faith reporting of complaints as contemplated in these procedures (and for clarity, whether such complaints are made through the Company's internal processes or to government agencies or regulators directly). Any person found to have retaliated against any AHG Personnel who in good faith reported or participated in a review or investigation of a complaint will be subject to discipline. Anyone who believes that any AHG Personnel has been subject to harassment, retaliation or adverse employment consequences because of making a good faith report or participating in a review or investigation of a concern should contact the Chair on a confidential and, if desired, anonymous basis.

3. Review of Policy

The Company is responsible for the interpretation and administration of the requirements set out in this Policy. The Company reserves the right to amend this document and procedure at any time according to the laws and regulations of any applicable jurisdiction. This Policy will be reviewed as and when necessary.

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