



# Mitacs Whistleblower Policy

APPROVED BY BOARD OF DIRECTORS: JANUARY 2025



## Mitacs Whistleblower Policy

### 1.0 Purpose

As a not-for-profit organization that is the beneficiary of public funding, Mitacs is committed to the highest level of transparency, accountability, and integrity. The primary purpose of this Whistleblower Policy is to provide a secure and transparent channel where employees and those who interact with Mitacs can safely and confidentially disclose concerns about any serious improper or illegal conduct without fear of negative consequences or reprisals.

### 2.0 Scope

Who does this policy apply to?

ROLES	RESPONSIBILITIES
All Mitacs employees, contractors, interns, and other stakeholders	Review and be aware of the policy and comply with its guidelines.
Mitacs CEO, Mitacs Executive Committee (MEC), and Human Resources Team	Ensure the policy is current and its guidelines are adhered to, may receive information as applicable under the policy.
Third-party service	Manage all submitted disclosures or reprisals, determine if disclosures qualify under the policy framework. Provide appropriate recommendations and reports.
Executive Committee of the Board	Receives and reviews all information and disclosures, determines if an investigation process should be followed.
Board Chair	Receives and reviews information, involvement as appropriate if requested by the Executive Committee of the Board, or as applicable.
Board of Directors	Involvement as appropriate if requested by the Executive Committee of the Board, or as applicable.

### 3.0 Whistleblowing Complaint (Disclosure of Wrongdoing)

A whistleblowing complaint or disclosure of wrongdoing is the act of reporting concerns regarding illegal, unethical, illicit, fraudulent, immoral or grossly inappropriate actions within an organization. It is a mechanism available to employees, contractors, interns and stakeholders which allows them the ability to confidentially report a disclosure of wrongdoing.

Whistleblowing is intended to protect the organization by bringing forward issues that may otherwise go unaddressed, helping to ensure the organization's alignment with its commitment to transparency, accountability, safety, wellbeing, and ethical standards.

Submissions which have been determined, following an investigation or similar procedure, to have been made in bad faith may result in disciplinary action, up to and including termination of employment. Bad faith refers to intentionally providing false information, malicious or frivolous allegations.

This policy establishes that a whistleblower must immediately submit their disclosure of wrongdoing as soon as the whistleblower becomes aware of a potential wrongdoing. Whistleblower complaints or

disclosures of wrongdoing must be submitted to the designated third-party service by filing a complaint (disclosure of wrongdoing) following the process identified in this policy.

## EXAMPLES OF WHISTLEBLOWING

Please note: the list of examples below is not exhaustive and should be used as a reference guide only.

- Fraud or financial misconduct: fraud, falsification of financial records, embezzlement of company funds, inappropriate use of company assets.
- Violation of law: significant breach or violation of legal or regulatory requirements. Can include breaching a labour law, data protection act, or criminal law.
- Significant breach of health and safety: willful disregard of workplace safety rules, deliberate creation of an unsafe work environment, or a willful disregard of physical workplace hazards.
- Ethical violations: persistent and dangerous pattern of harassment or other inappropriate comments where the existing reporting mechanisms are insufficient. Deliberately denying a group or person(s) of opportunities at the organization.
- Gross conflict of interest: action that deliberately goes against the organization's interests, or where contracts and opportunities are inappropriately granted to a group or individual.
- Misuse of confidential information: use of or sharing of confidential corporate information for personal gain with the intent of causing damage to the organization or its reputation.
- Financial ethics violations: engaging in bribery or 'kickbacks', deliberately changing the terms or conditions of an agreement to willfully deceive a stakeholder or to derive other personal benefit.

## SITUATIONS THAT DO NOT TYPICALLY MEET THE CRITERIA FOR A WHISTLEBLOWING COMPLAINT

- Interpersonal conflict or concern: disagreement or non-agreement with a business decision, disagreement between colleagues, and/or a personal grievance or other interpersonal issue that arises in the course of normal day-to-day business operations.
- Performance management: routine or expected feedback in a workplace, regular performance assessments or other evaluations. Dissatisfaction with disciplinary actions taken (including lack of action(s) taken), unless there is clear evidence of unfair treatment or willful breach of corporate policy.
- Dissatisfaction: can include not being aligned with corporate or team strategy, not wanting to work on a particular project or goal. Situations where a person is frustrated or otherwise not satisfied with the general workplace or corporate decision-making process, without sufficient evidence of gross misconduct or willful violations of company policy or procedures.

The situations described above can be addressed by following the established Mitacs employee recourse pathways.

## 4.0 Whistleblowing Complaint Process (Disclosure of Wrongdoing)

### SUBMITTING A WHISTLEBLOWING COMPLAINT

*Please review the Confidentiality and Protection review section of this policy before submitting a whistleblower complaint.*

Employees, contractors, interns, and other stakeholders can securely submit a whistleblowing complaint (disclosure of wrongdoing) to a confidential third-party service. Submitted complaints may be made anonymously. A submitted complaint must provide as much detailed information as possible; an absence or lack of detailed information may result in the complaint not being investigated.

- Under this policy, the current third-party service is Rubin Thomlinson LLP.
- The third-party service shall be able to offer services in both English and French.

Rubin Thomlinson LLP can be contacted using the following email: [mitacs@rubinthomlinson.com](mailto:mitacs@rubinthomlinson.com)

### RECEPTION AND REVIEW OF A WHISTLEBLOWING COMPLAINT

The disclosure of wrongdoing will be reviewed in full by the independent third-party service. Additional discussions or correspondence between the submitter and third-party service may be required to assist in ensuring the disclosure of wrongdoing is appropriately reviewed and actioned.

#### A) IF THE DISCLOSURE OF WRONGDOING MEETS THE WHISTLEBLOWING CRITERIA

If the disclosure of wrongdoing appears to constitute a whistleblowing complaint as described in this policy, the third-party service shall:

- Notify the Executive Committee of the Board in writing and provide copy of the notification to the Board Chair. The third-party service shall not share the name of the submitter with the Executive Committee of the Board or the Board Chair at this stage of the complaint process.
- The third-party service may include a recommendation to the Executive Committee of the Board that an external investigation be conducted. Recommendations may include:
  - a. Feasibility of conducting an investigation, having regard to the level of information provided in the whistleblowing complaint
  - b. Potential investigative steps
- The third-party service shall provide a copy of the recommendation to the Board Chair.

#### **Decision Authority**

In the event a whistleblowing complaint names or directly involves one or more members of the Executive Committee of the Board, those individuals shall fully recuse themselves from all aspects and related duties of the whistleblowing complaint process.

### APPROPRIATE INVESTIGATORY PATHWAY

All disclosures of wrongdoing are evaluated on a case-by-case basis; the information contained in this policy outlines the typical process for reviewing a disclosure of wrongdoing. Steps may be expanded, or additional steps may be required based on the nature of the whistleblowing complaint.

- The third-party service may recommend appropriate next steps on a case-by-case basis.
- Where the disclosure of wrongdoing appears to meet the criteria of a whistleblower complaint, the third-party service may provide a recommendation for investigation or next steps in writing to the Executive Committee of the Board and provide a copy to the Board Chair.

## INVESTIGATION AUTHORITY

The Executive Committee of the Board, in optional consultation with the Board Chair, is responsible for approving or declining all whistleblowing complaint investigations.

The Executive Committee of the Board may consult Mitacs policies and procedures, the Board Chair, Board of Directors, or, if necessary, consult other necessary support resources as part of their decision-making process. Other necessary support resources may include contacting the Mitacs CEO. In the event the Mitacs CEO is named in the complaint, the Executive Committee of the Board may contact the Vice President, Human Resources.

The Executive Committee of the Board shall confirm their investigation decision in writing to the third-party service, with a copy provided to the Board Chair, and Mitacs CEO. In the event the Mitacs CEO is named in the complaint, a copy of the notification shall be sent to the Vice President, Human Resources.

The third-party service will transmit the Executive Committee of the Board's decision to the submitter in writing.

### **Appointment of an external investigator**

- The external investigator may be the same third-party service or other qualified external investigatory professional. The decision shall be made at the discretion of the Executive Committee of the Board. To assist in their decision-making process, the Executive Committee of the Board may consult legal counsel, the Board Chair, and/or the Mitacs CEO.
- The Board Chair and Mitacs CEO shall be notified in writing by the Executive Committee of the Board once the external investigator has been appointed. The notification shall include the start date of the investigation.
- Mitacs shall be responsible for the financial cost of an external investigation.

### **Scope of the external investigation**

- The investigation scope shall be determined by the Executive Committee of the Board in optional consultation with the appointed external investigator, Board Chair, legal counsel, and/or Mitacs CEO. In the event the Mitacs CEO is named in the complaint, the Executive Committee of the Board may optionally consult with the Vice President, Human Resources.
- The external investigator will have, as part of their authority and responsibility, the right to conduct the investigation. Their investigation may require the collection of evidence, documentation, interviews of witnesses and named parties, examination of Mitacs policies, or other related actions. To assist in conducting their investigation, the external investigator may contact the Mitacs CEO. As required, the Mitacs CEO may contact the Vice President, Human Resource to assist in locating key information or evidence. In the event the Mitacs CEO is named in the complaint, the external investigator may contact the Vice President, Human Resources.

- Any Mitacs personnel members who are contacted by the external investigator may contact the Mitacs CEO should they have any questions.

## INVESTIGATION TIMELINE

The length of time required for the review of a disclosure of wrongdoing, or an investigation, cannot be pre-calculated or assigned in advance. The complexity, seriousness of the allegations, and scope of the disclosure are primary factors in determining the amount of time required.

## WHERE IT IS DETERMINED THAT AN INVESTIGATION IS NOT REQUIRED

- The Executive Committee of the Board shall notify in writing the Board Chair, Mitacs CEO, and third-party service of its decision that an investigation is not required.
- The third-party service shall notify the submitter in writing of the Executive Committee of the Board's decision. The third-party service may suggest alternative avenues to the submitter. These alternative avenues may include the Mitacs employee recourse pathways, corporate policies, or the Human Resources department.

## REPORT OF FINDINGS

It is the external investigator's responsibility to complete and submit a comprehensive investigation report to the Executive Committee of the Board. The external investigator shall also provide a copy of the investigation report to the Board Chair, Mitacs CEO, and third-party service. In the event the Mitacs CEO is named in the complaint, a copy of the investigation report shall be sent to the Vice President, Human Resources. The investigative report (report of findings) shall include, at minimum:

- a) Description of the allegations and parties involved in the investigation
- b) Findings, on the balance of probabilities, of any wrongdoing, partial wrongdoing, or lack thereof
- c) Any received evidence, including exhibits, written correspondence, summary of phone calls or in-person meetings, alleged proofs, or other related information
- d) Recommendations to Mitacs, which may include process improvements or suggestions to mitigate risk(s).

## REVIEW OF THE INVESTIGATIVE REPORT

After the Executive Committee of the Board receives the whistleblowing investigation report, they shall review the report and assess or suggest if Mitacs should act on some or all of its findings. The Executive Committee of the Board may consult with the Board Chair or Mitacs CEO to assist them in their review and assessment. In the event the Mitacs CEO is named in the complaint, the Executive Committee of the Board shall notify the Vice President, Human Resources.

The Executive Committee of the Board shall notify the Board Chair and Mitacs CEO in writing at the conclusion of their review of the investigation report. In the event the Mitacs CEO is named in the complaint, the Executive Committee of the Board shall notify the Vice President, Human Resources.

The submitter or named respondent(s) of a whistleblowing complaint may request a summary of investigation outcome by contacting the Mitacs CEO. At the Executive Committee of the Board's discretion, in possible consultation with the Mitacs CEO and/or Board Chair, may provide a summary of the investigation finding(s) to the submitter. In the event the Mitacs CEO is named in the complaint, the Executive Committee of the Board may contact the Vice President, Human Resources.

## B) IF THE DISCLOSURE OF WRONGDOING DOES NOT MEET THE WHISTLEBLOWING CRITERIA

If, the third party-service determines that the disclosure of wrongdoing does not meet the criteria of a whistleblowing complaint as outlined by this policy, the third-party service shall:

- Confirm the reason(s) for their decision in writing to the Executive Committee of the Board before contacting the submitter. The third-party service shall provide of the copy of their written notification to the Board Chair.
- The third-party service shall not share the name of the submitter with the Executive Committee of the Board or the Board Chair at this stage of the complaint process.
- The third-party service shall notify the submitter and may suggest alternative avenues to the submitter. These alternative avenues may include the Mitacs employee recourse pathways, corporate policies, or the Human Resources department.

The third-party service will not disclose any personal or identifying information with any Mitacs personnel.

## 5.0 Confidentiality and Protection

Mitacs commits in all cases to protecting any person who submits a whistleblowing complaint in good faith, is a witness, or assists or participates in an investigation, to the extent permitted by law, regardless of the outcome of any disclosure of wrongdoing. Mitacs may be required to reveal the identity of a submitter and/or the contents of a disclosure of wrongdoing, to ensure a thorough investigation is conducted, where the health and safety of an individual is at risk, or as may be required by law or legal proceeding. No whistleblower shall be the subject of harassment, retaliation, prevented from accessing opportunities, be the target of discrimination, contractual consequences, or threats of reprisal following the submission of a disclosure of wrongdoing.

Any persons who knowingly retaliates against a whistleblower, will be subject to discipline up to and including termination of employment or criminal proceedings. Suspected acts of reprisal may be reported to the third-party service or Vice President, Human Resources,

No member of the Mitacs organization or whistleblower may disclose any information pertaining to a disclosure of wrongdoing or the investigation of such disclosure, unless required by law or instructed by a qualified third party or assigned legal professional. Any unauthorized disclosure to an internal or external individual(s) can result in disciplinary action being taken, up to and including termination or additional legal action.

## CONTACTING THE WHISTLEBLOWER (SUBMITTER)

The third-party service and/or external investigator, shall, in all cases, contact the submitter in a reasonably appropriate timeframe. The list below includes reasons why or when it may be necessary for the submitter to be contacted. Please note, the list below is not exhaustive and should be used as a guide only.

- a) To confirm or clarify information contained in the submitted disclosure of wrongdoing
- b) To notify the submitter following the review of the whistleblowing complaint
- c) In the course of an authorized investigation, in order to be able to advance or complete the investigative process required under this policy
- d) To transmit a message or other information to the submitter

## INDIVIDUAL(S) NAMED IN A WHISTLEBLOWER COMPLAINT

The individual(s) against whom the allegation(s) are made may be notified in accordance with legal requirements or relevant legal statutes, or to ensure a thorough investigation can be conducted.

- All parties involved in a whistleblowing complaint have a duty to cooperate fully. This includes a duty to cooperate with an assigned external investigator or third-party service
- Participants may not interfere, block, or otherwise impede the progress or steps of an investigation or review process
- Any person who is identified as being part of an investigation will be notified in writing prior to them being contacted for the purposes of the investigation or continued review of the whistleblower complaint.
- Persons involved in an investigation must, at all times, refrain from sharing, communicating, sending, or disclosing information related to the investigation or initial whistleblowing complaint with staff members or external persons.
- Participants may be notified of the outcome of any investigation; in the event it may be appropriate to notify one or all of them. This determination may be made at the discretion of the Executive Committee of the Board in consultation with the third-party service and/or external investigator. The Executive Committee of the Board may contact the Mitacs CEO or Vice President, Human Resources as may be required.

## NO RETALIATION FOLLOWING SUBMISSION OF AN UNSUBSTANTIATED COMPLAINT

A whistleblower (submitter), who submits a disclosure in good faith, shall not be subject to retaliation or disciplinary actions from Mitacs if their disclosure of wrongdoing is found to be unsubstantiated.

## RECORD KEEPING

Throughout the entire process all disclosures of wrongdoing will be kept confidential to the fullest extent possible, subject to disclosures required by this policy, by law, legal proceedings, or applicable legal statutes or Mitacs corporate policies. The external investigator and third-party service commit to keeping all received records and correspondence securely stored, in accordance with applicable best practices and relevant legal statutes.

Once a disclosure of wrongdoing has been submitted, regardless of the outcome or nature of the allegation(s), it shall be confidentially recorded and stored with the third-party service designated in this policy and/or by the appointed external investigator.

A designated Mitacs employee(s) may review or have access to a submitted disclosure of wrongdoing, where may be required at the discretion of the Executive Committee of the Board.

## COMPLIANCE

Staff is required to review this Policy annually as part of the Annual Mitacs Corporate Policy Review. It is the individual's responsibility to familiarize themselves with this Policy as well as the legal, professional, and ethical standards and policies that apply to their role and to behave accordingly.