

## WHISTLEBLOWER POLICY

### MINILUXE HOLDING CORP.

---

#### 1. WHISTLEBLOWING

Every employee, director and officer of MiniLuxe Holding Corp. (the "**Company**") has an ongoing responsibility to report any activity or suspected activity of which he or she may have knowledge which might be prohibited by the Company's Code of Ethics and Business Conduct (the "**Code**"), or which might otherwise be considered sensitive in preserving the reputation of the Company. For greater certainty, this policy shall also apply to each subsidiary of the Company.

Although this policy requires the reporting of any unethical activity, the following items are included for further clarity:

- (a) Any concern that an employee, director or officer has committed an actual or apparent violation of the Code or this policy;
- (b) Any complaint regarding accounting, internal controls, disclosure controls or auditing matters; and
- (c) Any good faith concerns regarding questionable accounting or auditing matters.

It is the responsibility of each employee, director and officer to report such activities in accordance with this policy whenever he or she has reasonable and genuine grounds to believe that such an incident has occurred, is occurring or is likely to occur.

#### 2. REPORTING PROCEDURES

Concerns can be reported in the following manner:

- (a) Any employee, director or officer may submit, on a confidential, anonymous basis if the employee, director or officer so desires, any good faith concerns regarding any item within the scope of this policy;
- (b) All such concerns must be set forth in writing and forwarded in a sealed envelope marked "confidential" to the Chair of the Company's Audit Committee (the "**Chair**") at the following address:

c/o Owens Wright LLP  
Attention: Paul De Luca

20 Holly Street, Suite 300  
Toronto, Ontario M4S 3B1

- (c) The envelope should be clearly labeled:

*To be opened by the Chair of the Audit Committee only; and*

- (d) If the person submitting the complaint (the “**Complainant**”) would like to discuss any matter with the Chair, he or she should indicate this in the submission and include a telephone number at which he or she may be contacted.

### **3. INVESTIGATION PROCEDURES**

- (a) The Chair is responsible for investigating and resolving all complaints or concerns submitted under the Code and/or this policy. At his or her discretion, he or she shall advise the CEO, the CFO and/or the Audit Committee of complaints or concerns received, prior to the date of his or her final report;
- (b) Following the receipt of any complaints or concerns submitted hereunder, the Chair will investigate each matter reported and will recommend that the Company take corrective and disciplinary action, if appropriate;
- (c) Corrective and disciplinary action may include a warning, letter, reprimand, demotion, loss of salary increase or bonus, suspension without pay, termination of employment and civil or criminal prosecution;
- (d) The Chair may enlist other employees, directors or officers, or retain, at the Company's expense, outside legal, accounting or other advisors to assist in conducting any investigation;
- (e) In conducting his or her investigation, the Chair will use his or her reasonable best efforts to protect the confidentiality and anonymity of the complainant, subject to the Chair's need to conduct a thorough investigation. While the Chair must use his or her reasonable best efforts to maintain anonymity, it may be necessary to identify the complainant or it may be possible for third parties to deduce the complainant's identity. For these reasons, anonymity cannot be guaranteed;
- (f) Using his or her best judgment, the Chair shall advise any employee, director or officer that has been named in a complaint or concern at an appropriate time during the investigation. If appropriate in the judgment of the Chair, the person named will have an opportunity to respond to the complaint or concern in writing, and that response will be included in the final report of the Chair;

- (g) The Chair will report any valid inquiries or complaints received, including the results of his or her investigation, to the full Audit Committee and the board of directors of the Company (the "**Board**");
- (h) The Chair will report at least annually to the Audit Committee on this policy and his or her activities under it and will immediately report on any matters under this policy relating to the Company's internal controls and the integrity of its financial results; and
- (i) The Chair will retain records regarding complaints reported in a secure manner for a period of not less than five years.

#### **4. NO RETALIATION**

This policy is intended to encourage and enable employees, directors and officers to raise serious concerns within the Company's structure, rather than seeking resolution outside the Company. Accordingly, the Company does not permit retaliation or harassment of any kind against individuals for complaints submitted hereunder that are made in good faith. However, malicious complaints or complaints known to be false may result in disciplinary action being taken against the complainant.

#### **5. AMENDMENTS**

Revisions, amendments or alterations to this policy can only be implemented following consideration and approval by the Board.

Adopted by the board of directors of MiniLuxe Holding Corp. on November 29, 2021.