WHISTLEBLOWER POLICY

The following whistleblower policy was adopted by the board of directors of K-Bro Linen Inc. ("K-Bro") effective as of January 1, 2011, and updated November 12, 2025.

As indicated in its Code of Business Conduct and Ethics, K-Bro Linen Inc. and its subsidiaries and affiliates (collectively, the "**Corporation**" or "**Group**"), including, but not limited to, Aeroserve, CM, Fishers, Grosvenor Contracts, HMR, Shortridge, and Synergy LMS, are strongly committed to conducting their business in a lawful and ethical manner. Directors, officers and employees of the Corporation (Group) (collectively, "**Corporation Personnel**" or "**Group Employees**") are expected to talk to supervisors, managers or other appropriate personnel about concerns they may have in respect of illegal or unethical behaviour, including when they are in doubt about the best course of action in a particular situation. It is the policy of the Corporation (Group) 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 Corporation (Group) requires honest and accurate recording and reporting of information. The Corporation's (Group's) accounting records are relied upon to produce reports for management, directors, shareholders, governmental agencies and persons with whom the Corporation (Group) does business. All of the Corporation's (Group's) financial statements, and the books, records and accounts on which they are based, must appropriately reflect the Corporation's (Group's) activities and conform to applicable legal, accounting and auditing requirements and to the Corporation's (Group's) systems of internal control.

QUESTIONABLE ACCOUNTING OR AUDITING MATTERS

K-Bro has established procedures to permit Corporation Personnel (Group Employees) to submit good faith complaints relating to any questionable accounting or auditing matters, including:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statements of the Corporation (Group);
- fraud or deliberate error in the recording or maintaining of financial records of the Corporation (Group);
- deficiencies in, or non-compliance with, the Corporation's (Group's) systems of internal control;
- 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 Corporation (Group); or
- deviations from full and fair reporting of the Corporation's (Group's) financial condition.

WHEN TO SUBMIT A COMPLAINT

Corporation Personnel (Group Employees) should submit a complaint in the following circumstances:

1. They have information that they reasonably believe indicates that the Corporation (Group) is in breach of applicable requirements or has compliance problems related to:

    a. The Code of Business Conduct and Ethics;

    b. Accounting policies or procedures;

    c. Systems of internal control;

    d. Auditing matters; or

    e. Financial statements or public disclosures; and

2. Discussing the information with supervisors, managers or other appropriate personnel is either not possible or the situation is not receiving adequate attention.

The list above is not exhaustive. Corporation Personnel (Group Employees) are responsible for complying with all Corporation policies and reporting concerns they may have in respect of illegal or unethical behaviour.

Human resource or employment-related matters should continue to be reported to supervisors, managers or other appropriate human resource personnel, but may also be reported in accordance with the procedures below.

CONFIDENTIAL COMPLAINT PROCEDURES

Any Corporation Personnel (Group Employee) with a good faith complaint can report that complaint in any of the following ways:

<u>i) Corporation Ethics Hotline & Web Portal:</u>

- by phone: Canada: 1-866-921-6714

  UK: 0-800-092-3586

- by web: https://www.integritycounts.ca/org/k-brolinen

The Corporation's toll-free ethics hotline and web portal are operated by an independent third party. Access is available 24 hours a day, 7 days a week in over 150 languages. Corporation Personnel (Group Employees) may elect to report anonymously. Confidentiality of complaints received by the toll-free ethics hotline and web portal will be maintained to the fullest extent possible.

<u>ii) Chair of the Audit Committee of K-Bro Linen Inc. (currently Elise Rees):</u>

- by email: erees@k-brolinen.com

- by mail: 14903-137th Ave
  Edmonton, AB
  T5V 1R9
  Attention: Elise Rees, Chair of the Audit Committee of K-Bro Linen Inc.

Confidentiality of complaints received by the Chair of the Audit Committee will be maintained to the fullest extent possible. The Chair may acknowledge receipt of a complaint, though it is not the obligation of the Chair to communicate the status of the complaint to the complainant.

Upon receipt of a complaint, the Chair will determine whether the complaint relates to a questionable accounting or auditing matter. Any complaint that relates to a questionable accounting or auditing matter will be immediately brought to the attention of, and reviewed under the direction of, the Audit Committee of K-Bro. The Audit Committee will be responsible to take any corrective action which it determines to be appropriate. The Chair will maintain a log of all complaints that are received, which will track the receipt, investigation, and resolution of complaints.

GOOD FAITH REPORTING

Any Corporation Personnel (Group Employee) filing a complaint under this policy must be acting in good faith and have an honest belief that the complaint is well-founded. Any Corporation Personnel (Group Employee) who files a complaint based on allegations that are without reasonable factual basis or that is proven to be intentionally misleading or malicious may be subject to disciplinary or rehabilitative action.

PROTECTION OF CORPORATION PERSONNEL (GROUP EMPLOYEES)

The Corporation (Group) will not discharge, dismiss, demote, suspend, threaten, harass or in any manner discriminate against any Corporation Personnel (Group Employee) who has filed a complaint in accordance with the terms of this policy. Corporation Personnel (Group Employees) shall be protected from retaliation, including any threats of discipline, reprisal, or intimidation or any other form of retaliation, for participating in any activity protected by law. Corporation Personnel (Group Employees) who are found to have engaged in retaliation or retribution in connection with a good faith report under this policy may be subject to disciplinary or rehabilitative action.

RETENTION OF DOCUMENTS

All documents related to reporting, investigation and enforcement under this policy shall be retained in a confidential and restricted manner in accordance with the Corporation's (Group's) policies and applicable law.