

PNO Whistleblower Policy

Section 1

Our Purpose

The purpose of PNO is “to lead the transition to sustainable freight. To be aligned with our purpose, it is crucial that every PNO member and partners understand, follow, and adhere to our values. Together with our values, we want to have feedback and encourage them to speak up when an activity or behavior is seen that feels wrong.

This policy aims to provide very clear guidelines on how we approach and manage this feedback. With our whistleblowing policy, we aim to ensure:

- Every PNO member should have the chance to speak up anonymously when they feel we are not adhering to our core values. Every report will be heard and acted on, and we will improve based on the results.
- At PNO, we believe everyone should be able to make reports anonymously. We commit to protecting informant's identities and they only need to reveal themselves if they choose to.
- We will investigate every report of misconduct. At the end of the investigation, we will provide feedback when appropriate.

Our Commitment

PNO wants our member to know they can provide information on concerns they have, understand where they can report their concerns, know what happens after they make a report, and ensure they feel safe in providing a report. PNO also wants the informant to know about their right to be anonymous as well as how we, as an organization, will ensure they are not subject to any retaliation or other abuse because they made a report.

What Conduct Should Be Reported?

It is important that PNO outlines what behavior we want to be reported under this policy. We want to hear from you if you witness or know about any behavior that is:

- Fraudulent
- Illegal
- Corrupt
- Unethical

- Violates the law or any legal code
- Is creating an unsafe environment
- Breaches any of our company's policies
- Discrimination
- Any conduct which is detrimental to PNO and could cause financial or non-financial loss

Who Falls Under This Policy?

The following would be considered an “eligible person” and would fall under PNO’s whistleblowing policy.

- Employees
- Consultants, suppliers & business partners

This policy applies to all of PNO’s businesses, divisions and offices. It also applies across all jurisdictions where we operate. If local legislation, regulation, or laws provide a higher level of protection than what is included in this policy, the local legislation will take precedence.

Section 2 - Process For Making A Report

What Options Do Employees Have For Making A Report?

If a PNO member wants to make a report, they have the below channel available.

- Whistleblowing/Anonymous Reporting via <https://pnorental.whispli.com/Anonymous-Reporting>

You Can Remain Anonymous

PNO respects and protects your identity if you make an anonymous report. You can choose to remain anonymous while making a report. At any given time, you can identify yourself, but this is your choice and at no point do you need to do this or will you be forced to provide your identity. If you decide to disclose your identity, PNO will work to protect your identity and will outline and document who in the organization will know you submitted your report. PNO will also take all steps necessary to ensure you do not suffer any retaliation. It is worth noting that PNO will make every endeavor possible to investigate your report, but in some cases, there are limitations on what can be achieved if the informant decides to remain anonymous.

What Is The Investigative Process?

It is important for PNO to be transparent with the team members and outline the process for us to investigate a report submitted through our whistleblowing channels. Below, we have provided the different steps the informant will go through once a report is received until the case is closed.

- Report (anonymous or otherwise) is received.
- Upon an initial assessment, a validation of the report will be done and a request for permission to investigate is forwarded to the informant.
- The investigation starts. This can include corresponding with the informant if there is a channel to do this.
- The Whistleblower Program Owners will investigate and update management and the informant per policy guidelines.
- Once the investigation has been finalized, management and the informant will be updated.
- At this point, the Whistleblower Program Owner will hand everything over to management for any subsequent action to take place.

How We Use 3rd Parties At PNO?

We utilize 3rd parties in our whistleblowing program and strategy.

- Whistleblowing Platform: PNO uses a 3rd party whistleblowing platform, *Whispli*, to ensure we protect informant's identities and leverage technologies to ensure no one in our organization can identify them.
- This platform also allows for 2-way, anonymous communication as well as case management and data protection features.

Who Is Alerted To A Report?

Once a report is submitted (anonymous or not), this report goes to the Whistleblower Program Owners. This person will then assess the report and manage the investigation. Any information that could potentially identify an anonymous informant will be held in the strictest confidence and will not be shared unless PNO is compelled by law.

What Is The Process Of Updating?

The Informant as part of our investigative process, PNO will update the informant of the progress of the investigation. These updates can include the following:

- PNO has confirmed the receipt of a report from the informant.
- PNO has begun the investigative process.

- The investigation is currently ongoing.
- The investigation has been closed. The informant will be updated once the investigation has been closed.

Section 3- How Informants Are Protected

Anonymity After Submitting

After submitting a report, the following policies around anonymity are in place to protect an informant's identity.

- The informant has the right to remain anonymous and does not need to identify themselves anytime during the investigation process.
- PNO uses the Whispli platform that helps protect an informant's identity during and after submitting a report.
- At no time will PNO force the informant to reveal their identity.
- The informant can refuse to answer questions they feel could identify themselves. If the informant reveals themselves at any time, you will document who will have access to their identity.

Potential Retaliation

An informant might be concerned that staff, management, or the organization might retaliate against them. In this case, PNO will protect the informant from:

- Harassment on the job or workplace bullying
- Discrimination

Considered Risk of Retaliation

In the case of "considered a risk of retaliation", the informant believes retaliation is near or imminent, and they are targeted for retaliation. In cases of retaliation, the informant should contact the Whistleblower Program Owner. The Program Owner will take the action they feel is appropriate as well as come up with recommendations for how the situation can be resolved. **Already Retaliated Against** If the informant feels that they have already been retaliated against, they should escalate this immediately to the Whistleblower Program Owner. The Program Owner will take appropriate action as well as come up with recommendations for how the situation can be resolved.

Retaliation Not Adequately Resolved

If the informant feels their report of retaliation was not resolved adequately, he/she can escalate this case in writing. The report will need to go to the Whistleblower Program Owner and they will investigate the matter and process for how the retaliation was dealt with.

How PNO Deals With Retaliation

PNO does not tolerate any attempts to retaliate against an informant who has made a report. Any employee or associated person found retaliating will face disciplinary action, including the potential to be terminated from their roles.

Separation Of Issues

PNO will be able to raise any issues related to work or performance-related issues. While PNO will protect the informant from any retaliation, it is also important that they are still effective in their job. PNO can still raise any performance or contract issues with the informant as long as they are kept separate and not influenced at all by any reports made.

Protection & Immunity For Others

Other parties that might have to bear witness or are involved in the investigation will be protected from retaliation in the same manner as the informant. 3.9 Legislative/Regulation Protection & Assistance If any jurisdictions or locales where PNO operates have whistleblowing protection laws that provide a higher level of protection than what is included in this policy, the local legislation will take precedence.

Section 4 - Governance

Changes to PNO's Whistleblowing Policy

From time to time, PNO's whistleblowing policy will need to change to keep up with our values, best practices, improvements, as well as legislation and regulations. Any changes to our whistleblowing policy will be communicated with PNO members and any relevant stakeholders.