

Reporting Concerns and Anti-Retaliation Policy

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Purpose

AltaGas expects Personnel to adhere to the expected level of conduct and ethics as described in the COBE and as required under applicable law. In line with this commitment, this Policy outlines the avenues available for individuals to seek guidance and raise any concerns regarding any corporate conduct that violates such standards without fear of discrimination, retaliation or harassment.

Scope

This Policy applies to all Personnel and suppliers of AltaGas.

Policy Statement

Reportable Activities

This Policy is intended to facilitate the reporting of serious concerns that could have a significant impact on AltaGas, such as:

- violations or suspected violations of the COBE or other AltaGas policies;
- actions that could impact internal controls or financial reporting;
- unlawful actions; or
- other actions that could amount to serious improper conduct.

Other, employment-related concerns should continue to be reported through internal channels such as your supervisor or to Human Resources.

Reporting Responsibility

A person who becomes aware of any reportable activities is expected to report the activity. Personnel should share their questions, concerns, suggestions or complaints with their supervisor or an alternate leader.

If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to submit your concerns to our third-party service provider, EthicsPoint, through one of the following means:

The hotline can be reached by:		
	Calling the toll-free number (available 24 hours per day, seven days per week)	(844) 703-8114
	Submitting a complaint or concern online	altagas.ethicspoint.com
	Mailing your complaint or concern to the following address:	AltaGas Ltd. 1300, 707 5th Street SW, Calgary, AB T2P 1V8 Attn: Chair of the Audit Committee c/o: Corporate Secretary

Reports received through the EthicsPoint Hotline or website will be addressed through AltaGas' investigation process. EthicsPoint is available to receive reports from Personnel and external third parties.

Anonymity and Confidentiality

AltaGas will keep reports of violations or suspected violations confidential to the extent possible, consistent with the need to conduct an adequate investigation, and in compliance with applicable laws and regulations.

Individuals who choose to report via the hotline or website will have control over the level of anonymity they attach to their report. Though anonymous reporting is available, to facilitate the most complete and effective investigation possible, any individual submitting a complaint is encouraged to provide as much specific information as possible when communicating concerns, including names, dates, places and events that took place.

Treatment of Complaints

All reports and complaints made under this Policy will be promptly directed through AltaGas' investigation process.

Investigations that involve AltaGas' accounting, auditing, internal controls and disclosure practices will be conducted under the direction and oversight of the **Audit Committee**. If the investigation relates to a non-financial matter, one of the other committees of the **Board** may be charged with oversight.

When required at the conclusion of an investigation, appropriate corrective action will be taken in accordance with AltaGas' procedures and applicable law. Corrective action may include termination for just cause, and/or reporting any misconduct to regulatory authorities. For consultants, contractors and contingency workers, failure to observe this standard may be considered a breach of contract resulting in termination of the contract.

Anti-Retaliation

Discrimination, retaliation, harassment, intimidation, or adverse employment consequence against an individual for whistleblowing and reporting concerns and complaints in good faith under this Policy or for participating in the investigation conducted as a result of a complaint will not be tolerated. This includes such discriminatory, retaliatory, harassing, intimidating or otherwise adverse actions and behaviors from supervisors, peers and other team members and colleagues. For employees, failure to observe this standard may result in disciplinary action, up to and including termination of employment for cause and may also impact your performance assessment and compensation, including incentive compensation. For consultants, contractors and contingency workers, failure to observe this standard may be considered a breach of contract resulting in termination of the contract.

Any individual who believes he or she has been subject to discrimination, retaliation, harassment, intimidation, or adverse employment consequence as a result of making a report under this Policy should inform his or her supervisor, a member of the Compliance team, Human Resources team or the **CLO**, as soon as possible.

AltaGas expects Personnel to act in good faith and to not make false accusations. An individual who knowingly or recklessly makes statements or disclosures that are not in good faith may be subject to discipline, which may include termination. Personnel who make a report pursuant to this Policy can and will continue to be held to AltaGas' general job performance standards. An individual against whom legitimate adverse employment actions have been taken or are proposed to be taken is prohibited from using this Policy as a defense against AltaGas' lawful actions.

Retention of Records

AltaGas shall retain any records of reports made under this Policy in accordance with the investigation process and AltaGas' documentation retention policies.

Definitions

"**AltaGas**" means AltaGas Ltd. and includes its subsidiaries and affiliates.

"**Audit Committee**" means the audit committee of the Board.

"**Board**" means the board of directors of AltaGas Ltd.

"**COBE**" means the AltaGas Ltd. Code of Business Ethics, as the same may be amended, revised or replaced from time to time.

"**CLO**" means the chief legal officer, general counsel, or other senior legal representative of AltaGas Ltd. performing the same duties and responsibilities.

"**Personnel**" means, in relation to AltaGas Ltd. or any subsidiary or affiliate of AltaGas Ltd., all directors, officers, employees, contingency workers, contractors, consultants, employees of contractors or consultants and students representing AltaGas or engaged in AltaGas' business.

"**Policy**" means this Reporting Concerns and Anti-Retaliation Policy.

References and Related Documents

- Code of Business Ethics

Administration

Effective Date:	July 1, 2019
Date Last Reviewed:	Management approved administrative updates July 28, 2026
Policy Owner:	Corporate Compliance
Responsible Business Unit:	Corporate Compliance