



1. 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.

1.1. SCOPE

This **policy** applies to all **personnel** and suppliers of **AltaGas**.

2. POLICY STATEMENTS

2.1. 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.

2.2. 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:

Ethics hotline: 1-844-703-8114

Ethics website: www.altagas.ethicspoint.com

Mail: AltaGas Ltd.
1300, 707 5th Street SW
Calgary, AB T2P 1V8
Attn: Chief Legal Officer

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

2.3. 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.

2.4. 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.

2.5. 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.

2.6. 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.

3. 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.

ADMINISTRATION

Effective Date:	July 1, 2019
Date Last Reviewed:	Management approved administrative updates July 28, 2025
Policy Owner:	Corporate Compliance
Responsible Business Unit:	Corporate Compliance, Internal Audit

Amendments to this **policy**, other than those of an administrative nature, require Board approval.

REFERENCES AND RELATED DOCUMENTS

- Code of Business Ethics