



Policy Name	<b>Whistleblower Policy</b>
Policy Number	<b>GP.11</b>
Policy Main Category	<b>Governance Policies</b>
Policy Owner	Legal and Regulatory, Human Resources
Version	1.0
Last Revision Date / Effective Date	February 12, 2014 / January 1, 2011
Applicable to	All enterprise wide employees

**Just Energy Group Inc.**  
**(the "Company")**

## 1. Scope

- 1.1. This policy applies to all employees of the Company and its affiliates operating in Canada and the United States, including part time, temporary and contract employees.

## 2. Purpose

The Company expects that the employees, officers, directors, consultants and others associated with the Company and its affiliates will adhere to the expected level of conduct and ethics as described in the Company's Code of Conduct. In line with this commitment and the Company's commitment to open communication, this policy aims to provide an avenue for employees to raise concerns with the reassurance that they will be protected from reprisals or victimization for whistle-blowing in good faith.

## 3. Policy

- 1.2. The whistleblower policy is intended to cover serious concerns that could have a large impact on the Company and all of its subsidiary and affiliated entities, such as actions that:
- 1.2.1. May lead to incorrect financial reporting;
  - 1.2.2. Are unlawful;
  - 1.2.3. Are not in line with the policies of the Company and its subsidiary and affiliated entities, or
  - 1.2.4. Otherwise amount to serious improper conduct.

## 4. Safeguards

#### **4.1. Harassment or Victimization**

Harassment or victimization of the complainant will not be tolerated.

#### **4.2. Confidentiality**

Every effort will be made to protect the complainant's identity.

#### **4.3. Anonymous Allegations**

4.3.1. The policy encourages employees to put their names to allegations because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will be investigated, but consideration will be given to:

4.3.1.1. The seriousness of the issue raised;

4.3.1.2. The credibility of the concern; and

4.3.1.3. The likelihood of confirming the allegation from attributable sources.

#### **4.4. Malicious Allegations**

Malicious allegations may result in disciplinary action.

### **5. Procedure**

#### **5.1. Process for Raising a Concern**

Ethics Point Inc., ("Ethics Point"), a third party service provider has been contracted by the Company to facilitate any concerns. Ethics Point serves as an avenue for disclosure of unethical or illegal activities as observed or witnessed by our employees. Ethics Point offers 24/7 access to confidential methods of disclosing these activities. We encourage open dialogue within the Company and its affiliates, but if you feel it necessary, please follow the procedures as detailed below to help retain the integrity of our workplace.

#### **5.2. Reporting**

The whistle-blowing procedure is intended to be used for serious and sensitive issues. Serious concerns relating to financial reporting, unethical or illegal conduct, should be reported through the web form at [www.justenergy.ethicspoint.com](http://www.justenergy.ethicspoint.com).

#### **5.3. Confidentiality**

5.3.1. Incident reporters who choose to report via the web site will have full control over the level of anonymity they attach to their report.

5.3.2. The Company will treat all disclosures in a confidential and sensitive manner. Ethics Point, a third party service provider will take the initial report from the employee and notify the appropriate company representative. Ethics Point will act as the communication liaison between the person reporting the alleged matter and the Company to ensure the anonymity and confidentiality of the reporter. The Company will not have access to your name if you choose to share it with Ethics Point during the course of your report, unless you specifically authorize it.

5.3.3. Employment-related concerns should continue to be reported through your normal channels such as your supervisor, local HR representative, the VP of Human Resources, or to the Chair of the Company's Audit Committee.

#### **5.4. Timing**

The earlier a concern is expressed, the easier it is to take action.

#### **5.5. Evidence**

Although the employee is not expected to prove the truth of an allegation, the employee needs to demonstrate to the person contacted that there are sufficient grounds for concern.

#### **5.6. How the Complaint Will Be Handled**

The action taken will depend on the nature of the concern. The Chair of the Audit Committee of the Company's Board of Directors receives a report on each complaint and a follow-up report on actions taken.

#### **5.7. Initial Inquiries**

Initial inquiries will be made to determine whether an investigation is appropriate, and the form that it should take. Some concerns may be resolved by agreed action without the need for investigation.

#### **5.8. Report to Complainant**

5.8.1. The complainant will be given the opportunity to receive follow-up on their concern in two weeks:

5.8.1.1. Acknowledging that the concern was received;

5.8.1.2. Indicating how the matter will be dealt with;

5.8.1.3. Giving an estimate of the time that it will take for a final response;

5.8.1.4. Telling them whether initial inquiries have been made;

5.8.1.5. Telling them whether further investigations will follow, and if not, why not.

#### **5.9. Further Information**

The amount of contact between the complainant and the body investigating the concern will depend on the nature of the issue and the clarity of information provided. Further information may be sought from the complainant.

#### **5.10. Resolution**

Please be aware that during the course of the investigation, you may not know that the Company is taking action. Due to the confidential nature of some disclosures, investigations may be required to be conducted privately and cautiously.

#### **5.11. Information**

5.11.1. Subject to legal constraints the complainant will receive information about the outcome of any investigations.

5.11.2. The Company appreciates your support and diligence in creating a better work environment.

5.11.3. The Company reserves the right to modify or amend this policy at any time as it may deem necessary.

(Approved by the Board of Directors on December 24, 2010, to be effective January 1, 2011.)