



# ***Whistleblowing Policy***

## Corporate Policy

Coveo Solutions Inc.

Adopted by the Board of the Company on November 16, 2021, last amended on February 1, 2024, and last revised on July 29, 2026.

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# 1. Purpose

The purpose of this policy is to safeguard the integrity of Coveo Solutions Inc.'s (the **Company** or **Coveo**) financial reporting and business dealings and to support adherence to its Code of Business Conduct (the **Code**). In furtherance of the foregoing, this policy (i) provides a procedure for reporting concerns (including on an anonymous basis), (ii) provides protection to those individuals reporting concerns and (iii) establishes a process for investigating reported concerns.

## 2. Incident Reporting

2.1 Employees, officers and directors of the Company, as well as the employees, officers and directors of the Company's subsidiaries (together the **Coveo Personnel** or **personnel**), have an obligation to immediately report any situation of known or suspected acts of misconduct or other violations of the Code (any such event being referred to as an **Incident** and a report of an Incident being referred to as an **Incident Report**).

2.2 Incidents to be reported include, but are not limited to, the following:

- a) **Financial Reporting.** Concerns regarding the integrity of the Company's financial statements, financial reporting, financial controls, auditing process or financial accounting;
- b) **Fraudulent Activity.** Concerns regarding any fraud, theft or other deceptive conduct, including falsification of the Company's records or theft of the Company's or third-party property;
- c) **Breaches.** Concerns regarding any breach or suspected breach of the Code, this policy or any other of the Company's policies, or breach of any laws or regulations;
- d) **Retaliation.** Concerns regarding discrimination, harassment and/or retaliation against any employee, officer or director who, legitimately and in good faith, reports an Incident or provides information or otherwise assists in an investigation or proceeding regarding an Incident; and
- e) **Human Rights and Labour Conditions.** Concerns regarding human rights and labour conditions in the Company's supply chain, including in respect of current and prospective vendors and suppliers of the Company.

2.3 Coveo Personnel who find their concerns about an Incident not satisfactorily addressed by their immediate supervisor (or higher-ranking persons) or who feel that the seriousness and sensitivity of the issues or people involved require that the reporting of such questionable event should neither be addressed to the attention of their immediate supervisor, nor follow the hierarchical ladder, should file a complaint with the Chair of the Audit Committee at [AuditChair@coveo.com](mailto:AuditChair@coveo.com).

2.4 All Incidents are reported to the Chair of the Audit Committee, unless an Incident Report names the Chair of the Audit Committee or the Chair of the Board of Directors of the Company (the Board), in which case the Incident Report shall be forwarded directly to the Lead Director (unless they are named in the Incident Report).

### 3. Prohibition Against Retaliation and Retribution

Coveo does not tolerate acts of retaliation or retribution, including termination, demotion, transfer, denial of promotion, discipline, harassment, suspension, threats or any other discriminatory actions, against any Coveo Personnel or other persons who make a good faith Incident Report. Coveo will ensure the protection from any form of retribution or retaliation made against any Coveo Personnel or other persons as a result of any such good faith Incident Report. Personnel found to have retaliated, or sought retribution, against a person having made a good faith Incident Report, even if such Incident Report is ultimately mistaken, will face disciplinary action, which may include termination.

### 4. Investigation Procedures

4.1 The Chair of the Audit Committee shall adhere to the investigation procedures set out in this policy, but may, subject to approval of the Chair of the Board or Lead Director, in appropriate circumstances recognizing the unique and sensitive circumstances that may arise with respect to an Incident, and taking into account the severity of the Incident, adopt modified procedures if determined to be in the best interests of the Company and the individuals involved in the Incident (e.g. to protect the confidentiality of the complainant).

4.2 The Chair of the Audit Committee shall also determine the internal procedures for managing the investigation, which shall include reporting of the Incident and the results of the investigation, as appropriate.

4.3 The investigation generally will include, but will not be limited to, discussions with the complainant (unless the Incident was submitted on an anonymous basis), the party against whom allegations have been made, and witnesses, as appropriate, together with an examination of all relevant and appropriate documentation concerning the Incident.

4.4 The Chair of the Audit Committee may enlist Coveo Personnel and/or outside legal, accounting or other advisors, as appropriate, to conduct any investigation of an Incident.

4.5 It is the obligation of all Coveo Personnel to cooperate in any investigation of an Incident. Cooperation in any investigation of an Incident will also be expected of Coveo's agents, representatives and advisors.

4.6 Any person to whom an Incident is reported, or who receives reports of an investigation of an Incident, or who is otherwise involved with or becomes aware of any aspect of an Incident, will use all reasonable efforts to maintain the confidentiality of the allegations of the Incident and the identity of the persons involved, subject to the need to conduct a full and impartial investigation, remedy any violations of the Company's policies, or monitor compliance with or administer the Company's policies. Disciplinary action may be taken as appropriate in the circumstances where there is a breach of this obligation of confidentiality.

## 5. Corrective and Disciplinary Action

5.1 The Company shall determine the appropriate steps to undertake to determine what, if any, corrective and disciplinary actions will be taken in respect of any Incident. This may include input from the Board, its committees or their respective chairs, the Lead Director, the Chief Executive Officer or the Chief Financial Officer.

5.2 In the event that an investigation establishes that Coveo Personnel have engaged in conduct or actions constituting discrimination, harassment and/or retaliation in violation of this policy, the Company will take immediate and appropriate corrective action up to and including termination of an employee's employment.

5.3 In addition to any disciplinary or corrective action taken by the Company, violations of this policy may require restitution or may lead to civil or criminal action against individual employees, officers and directors. Conduct contrary to this policy may be in violation of federal, provincial or other law and may be the basis for legal action against the offending employee, officer or director by the Company and/or others.

5.5 In the event that the investigation reveals that an Incident was frivolously reported or reported for improper motives or made in bad faith, disciplinary action may be taken as appropriate in the circumstances, which may include termination of employment.

## 6. Review of Policy

6.1 The Chair of the Audit Committee shall report to the Audit Committee on any failure of any personnel to cooperate in the effective implementation of this policy.

6.2 The Chair of the Audit Committee shall report to the Audit Committee, on a regular basis, the status of any ongoing investigations as well as the outcome of any investigations that were closed.

6.3 As part of its mandate, the Audit Committee shall periodically review and evaluate this policy to determine whether it is effective in providing appropriate procedures to report violations or complaints regarding any of the matters covered herein, and submits any proposed changes to the Board for approval, as applicable.