



Procedure for Handling Public Complaints and Employee Concerns

(Procedure revised by the Audit Committee on February 11, 2015.)

Objectives

Gaz Métro Limited Partnership (“Gaz Métro” or the “Corporation”) strives to maintain the highest corporate governance standards, in particular with respect to the quality of its financial information.

This objective can be achieved by, among others:

- "- maintaining a culture of integrity;
- adopting and complying with acceptable accounting and auditing standards, based on the rules and guidelines adopted by the Canadian Securities Administrators and also referring to best practices; and
- ensuring the external auditors are independent in relation to senior management of the Corporation. "

This procedure serves as a complement to the procedures set out in the *Code of Ethics* adopted by the Board of Directors of Gaz Métro so as to address specifically the complaints and concerns with regard to accounting, internal accounting controls or the audit of Gaz Métro.

Lodging Concerns and Complaints

Gaz Métro encourages anyone, including employees of Gaz Métro, or one of its subsidiaries or joint ventures, to submit a concern or complaint with regard to accounting, internal accounting controls or the audit of Gaz Métro so that Gaz Métro will know about such concerns or complaints and can study them as soon as possible. Any concern or complaint should be as detailed as possible and give sufficient information on the subject so Gaz Métro can conduct an enquiry.

Gaz Métro has therefore arranged for anyone who wishes to formulate a concern or complaint, to do so anonymously, at no cost, through the services of Clearview Connects: by telephone at 1 844 288-1704 (toll-free number exclusive to Gaz Métro); online at their secure website at <http://www.clearviewconnects.com>; or by mail to the Clearview confidential post office box at P.O. Box 11017, Toronto, Ontario, M1E 1N0.

ClearView Connects is a service of ClearView Strategic Partners Inc., an autonomous communications consulting company that offers anonymous and confidential feedback systems. Their secure feedback systems are designed to protect the identity of those who use the service.

All complaints and concerns will be sent to and examined by the Director, Internal Audit, with the exception of complaints and concerns in his regard. These will be forwarded directly to the Chair of the Audit Committee.

Audit Committee's Mandate

The Audit Committee shall diligently examine any serious concern or complaint sent to it, adopt any reasonable corrective measure that can be adopted by it within the scope of its mandate, make an appropriate recommendation to management, the external auditors or the Director, Internal Audit, where necessary, and ensure that any such measures or recommendations are implemented.

The Audit Committee will keep for a period of five (5) years a register of all complaints received and all concerns expressed, the investigations made and the action taken with respect thereto. The Audit Committee will report to the Board of Directors on the complaints and concerns it has received.

Confidentiality

The identity of the person who has transmitted a concern or complaint pursuant to this Policy in good faith and not maliciously shall remain confidential unless communication thereof is expressly authorized by the person or required by law.

Reprisals

No retaliatory or disciplinary measures will be taken by Gaz Métro against a person who has expressed a concern or complaint about accounting, internal accounting controls or the audit, provided the communication of such concern or complaint was made in good faith and not maliciously.

Communication

This procedure appears, among other places, on Gaz Métro's Web (www.gazmetro.com) and Intranet sites.

It has been communicated to every director, officer and employee who is likely to put it into practice.