



**POLICY ON COMPLAINTS REGARDING ACCOUNTING, INTERNAL
ACCOUNTING CONTROLS OR AUDITING MATTERS**

1. GOAL

RONA Inc. is a publicly held corporation and required to comply with rules and policies of the Canadian Securities Administrators (“CSA”).

In accordance with National Instrument 52-110 of the CSA, the Audit Committee of RONA Inc. must establish procedures for:

- the receipt, retention and treatment of complaints received regarding accounting, internal accounting controls, or auditing matters; and
- the confidential, anonymous submission by employees of RONA Inc. of concerns regarding questionable accounting or auditing matters.

2. SCOPE

The present policy applies to RONA Inc. as well as to any subsidiary entity of RONA Inc. (collectively designated as “RONA”). It allows anyone, in good faith, to report a problem or concern in connection with accounting, internal accounting controls or auditing matters of RONA and governs such complaints.

3. CONFIDENTIALITY

Complaints are processed in such a way as to ensure confidential and anonymous disclosure, unless the employee filing the complaint explicitly authorizes its disclosure or unless disclosure is required by law, regulatory body or in accordance with any other adjudicatory terms. Subject to the foregoing, complaints or concerns will only be disclosed to those individuals who are required to be informed thereof in order to adequately assess the subject of the complaint or concern.

Accordingly, the telephone number and/or IP address of the reporter (depending on the means to file the complaint (please refer to Section 4 of this policy) are not identified in order to preserve the confidentiality of the reporter’s identity.

The procedure on complaints protects those who choose to express their concerns in good faith. In no case will the filing of a complaint result in a discharge, disciplinary action or any other form of reprimand against the reporter acting in good faith. RONA will deal very seriously with any action or retaliation taken against a reporter.

4. MEANS OF FILING A COMPLAINT

Anyone may, in good faith, file a complaint with Clearview Connects (an independent firm), in French or in English, 24 hours a day, 7 days a week, as per one of the following means:

- Via a toll-free telephone line at 1 866 353-7662; or
- Via the Internet at <http://www.clearviewconnects.com>

All complaints must be founded in truth and supported by relevant, specific and sufficient information (e.g., dates, places, individuals/witnesses involved, figures and any other information, documentation or other evidence available to support the complaint), so that a reasonable investigation can be conducted, as applicable.

5. PROCESSING OF COMPLAINTS

All complaints brought to RONA's attention by Clearview Connects regarding accounting, internal accounting controls or auditing matters ("Financial Complaints") will be forwarded to the internal audit director of RONA. Complaints regarding other issues will be forwarded by Clearview Connects to predetermined individuals and processed as described in the policy regarding complaints and concerns of stakeholders of RONA.

Assessment of complaints

Under the authority of the Audit Committee, the internal audit director must ensure that each complaint received is assessed, investigated if necessary and documented. In the case of an investigation, the internal audit director may enlist inside or outside legal, accounting or other specialists, as required. During the investigation, the internal audit director will have access to all books and records of RONA. The directors, officers, employees and representatives of RONA are expected to cooperate fully with the investigation.

The internal audit director must also conserve all documents filed in connection with each Financial Complaint during a period of six (6) full financial years following the completion of the case.

Reports to the Audit Committee

- The internal audit director shall promptly forward all Financial Complaints that may have material consequences on the financial statements of RONA to the Chairman of the Audit Committee and the President and Chief Executive Officer of RONA upon receipt.

At each of the Audit Committee's regular meetings:

- The internal audit director submits the list of all Financial Complaints received. In each case, he or she indicates the conclusions of the assessment and, if applicable, the necessary corrective measures to be implemented; or
- In the case where no complaint has been received during a quarter, the internal audit director issues written confirmation thereof.

Communications with the reporter

Without having to disclose his or her identity, the reporter may contact Clearview Connects to receive information on the status of his or her complaint.

6. MISUSE OF THE PRESENT POLICY

RONA takes the disclosure of potential irregularities seriously. Any misuse of the disclosure and analysis procedures described above will constitute a very serious offence. Consequently, it is strictly forbidden for employees to misuse the present policy, namely by making false or ill-intended declarations or by disclosing false information.

7. REVIEW PROCESS

The Policy on complaints regarding accounting, internal accounting controls or auditing matters will be reviewed periodically.