

## **BELLUS HEALTH INC.**

### **COMPLAINT PROCEDURES FOR ACCOUNTING, AUDITING AND SCIENTIFIC MATTERS**

Under National Instrument 52-110 (Audit Committees) and Rule 10A-3 of the Securities Exchange Act of 1934, as amended, the Canadian and United States securities regulatory authorities, respectively, and the stock exchanges on which the securities of BELLUS Health Inc. (the “**Corporation**”) are, or may be, listed, have adopted rules prohibiting the listing of any issuer whose audit committee does not, among other things, establish procedures for (a) the receipt, retention, and treatment of complaints received by the issuer regarding accounting, internal accounting controls, or auditing matters, and (b) the submission by employees of the issuer on a confidential and anonymous basis of concerns regarding questionable accounting or auditing matters.

Since the Corporation is in the biopharmaceutical industry, its Board of Directors wishes to extend such procedures to concerns regarding improper scientific practices.

Accordingly, the Board of Directors of the Corporation has adopted the following procedures to comply with the relevant rules and procedures referred to above:

#### 1. Complaints

Any person, including employees of the Corporation or its subsidiaries, with a complaint regarding accounting, internal accounting controls, or auditing matters or with concerns regarding questionable accounting or auditing matters or improper scientific practices, procedures or protocols may submit a complaint or report those concerns to any member of the Audit Committee of the Corporation, on a confidential and/or anonymous basis:

- by e-mail addressed to any member of the Audit Committee;
- by written submission in a sealed envelope addressed and sent to any member of the Audit Committee; or
- by any other reasonable means.

Attached as Schedule A to this policy are the contact details of the current members of the Audit Committee. Schedule A will be updated from time to time by the Corporate Secretary to reflect changes in the composition of the Audit Committee or in the contact details of its members.

#### 2. Scope of Matters Covered by these Procedures

These procedures will cover submitted complaints and concerns with respect to accounting, internal accounting controls, auditing matters or improper scientific practices including, but not limited to, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Corporation and/or any of its subsidiaries;
- fraud or deliberate error in the recording and maintaining of financial records of the Corporation and/or any of its subsidiaries;
- deficiencies in or non-compliance with the Corporation's and/or any of its subsidiaries' internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Corporation and/or any of its subsidiaries;
- deviation from full and fair reporting of the Corporation's and/or any of its subsidiaries' financial condition;
- falsification of scientific data;
- violation of generally accepted research practices; and
- violation of the laws and regulations governing research.

### 3. Treatment of Complaints

The Audit Committee will determine whether a submitted complaint or concern is appropriate for investigation, provided however that complaints and concerns regarding improper scientific practices, procedures or protocols shall first be referred to one or more members of the Board of Directors with the appropriate scientific background to evaluate whether a submitted complaint or concern is appropriate for investigation.

All investigations will be conducted by any member of the Audit Committee, or such other person(s) as the Audit Committee determines to be appropriate, including another member of the Board of Directors, under the direction and oversight of the Audit Committee.

All investigations will be conducted in a confidential manner, to the extent possible, consistent with the need to conduct a complete review.

### 4. No Retaliation

The Corporation shall not, and shall not permit the concerned subsidiary, as the case may be, to discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee for good faith reporting of concerns or complaints regarding matters covered by these procedures or otherwise as specified in Section 806 of the *Sarbanes-Oxley Act of 2002*.

5. Dissemination of Procedures

These procedures shall be distributed to all employees of the Corporation and its subsidiaries. Additionally, these procedures may be included in and form part of the Corporation's (or such subsidiaries') employee manual.

**Schedule A**  
**Contact Details for Members of the Audit Committee**

Mr. Franklin Berger (English only)  
[franklin@fmb-research.com](mailto:franklin@fmb-research.com)

Mr. Pierre Larochelle (French and English)  
[larochelle@powercorporation.com](mailto:larochelle@powercorporation.com)

Mr. Joseph Rus (English only)  
[j\\_rus@icloud.com](mailto:j_rus@icloud.com)