



## Whistleblower Protection

### Overview

Our Code of Conduct ("Code") requires directors, officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations. This Policy is intended to encourage and enable all individuals to raise serious concerns within the organization prior to seeking resolution outside the organization.

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<b>Document Owner:</b>	Human Resources
<b>Practice Applies to:</b>	Everyone
<b>Process Responsibility:</b>	Individuals, Compliance Officer
<b>Final Accountability:</b>	Individuals, Compliance Officer

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### Guidelines

1. It is the responsibility of all individuals to comply with the Code and to report violations or suspected violations in accordance with this Whistleblower Policy.
2. Our Compliance Officer is the CFO or his/her designate. The Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his or her discretion.
3. Anyone filing a complaint under this Whistleblower Policy must be acting in good faith and have an honest belief that the complaint is well-founded, including a reasonable factual or other basis.
4. No individual who in good faith reports a violation of the Code shall suffer harassment, retaliation, or adverse consequences (including any form of penalty or adverse employment consequence, including discharge, suspension, demotion or transfer). However, any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be subject to discipline up to and including termination.
5. Any individual who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.
6. Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously to the President & CEO or the Compliance Officer.
7. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

### The Details

1. Individuals are advised to share their questions, concerns, suggestions, or complaints with someone who can address them properly. In most cases, the individual's manager is in the best position to address an area of concern.

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2. However, if the individual is not comfortable speaking with their manager or are not satisfied with the manager's response or for perceived or suspected violations of financial matters, securities laws or other matters or fraud, they are encouraged to speak with anyone in management or contact our Compliance Officer directly.
3. The Company, including all persons designated to handle complaints under this Whistleblower Policy, will seek to treat all communications as confidential to the fullest extent permitted under law and to the extent possible, consistent with the need to conduct an adequate investigation. We encourage you to identify yourself when making a complaint or communicating a concern. However, you may also do so anonymously if necessary.
4. Once managers are aware of any suspected violations of the Code, they are required to report it to the Compliance Officer.
5. The Compliance Officer will:
  - a. Register your complaint in a log and open a file. Both should be confidential and secure.
  - b. Investigate and resolve all reported complaints and allegations concerning violations of the Code, at his or her discretion.
  - c. Comply with all rules, regulations and legislation in conducting his or her investigation and should take all reasonable efforts to seek to keep the complaint and investigation confidential, if requested or required. In certain circumstances, the Company may be required to disclose matters relating to material infractions of financial matters or other matters in accordance with securities laws or stock exchange rules. In such cases the Compliance Officer may be required to make adequate disclosure in a timely and appropriate matter.
  - d. Provide advice to the President & CEO and/or the audit committee.
  - e. Report to the audit committee at least annually on compliance activity.
6. In the event of any concerns or complaints regarding corporate accounting practices, internal controls, or auditing, the Compliance Officer shall immediately notify the board audit committee of any such complaint and work with the committee until the matter is resolved.
7. The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five (5) business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.
8. In addition to reporting suspected violations of financial matters and the Code, certain other provincial and federal legislation relating to environmental, labour, privacy, human rights, competition and other matters also provide protection to individuals who report suspected violations by their employers. We encourage all employees to comply fully with the requirements of these laws if any violation or breach is suspected, without fear of retaliation.
9. Securities laws require the Company to establish procedures for the receipt, retention and treatment of complaints regarding financial matters. This may include complaints that are received from third parties. Accordingly, each representative should forward any complaint regarding such matters received from a third party (including the Company's independent auditor) to the Compliance Officer.



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### Additional Information

#### *Related Documents*

- 1619 Code of Conduct

If you have questions, comments or suggestions regarding this document, contact the CFO.