

WHISTLEBLOWER POLICY



(THE "**COMPANY**")

In accordance with Canadian securities regulatory requirements and best practices, the Board of Directors and Audit Committee (the "**Committee**") have established the following procedures for:

- a. the receipt, retention and treatment of complaints regarding accounting or financial matters, safety and environmental matters, company and regulatory policies, related party transactions and personal conduct (collectively, "**Company Matters**"), and
- b. the confidential and anonymous submission by employees and consultants (hereafter "**Members**") of the Company and its subsidiaries of complaints or concerns regarding Company Matters.

1. **Scope of Matters Covered By These Procedures**

Employees, officers, and directors have a responsibility to report concerns about the integrity of financial reporting, relating to:

These procedures relate to concerns or complaints relating to any accounting or financial matters, safety and environmental matters, company and regulatory policies and personal conduct including, without limitation, the following:

- a. fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- b. fraud or deliberate error in the recording and maintaining records of the Company;
- c. deficiencies in or noncompliance with the Company's internal controls over financial reporting, policies and codes of conduct
- d. lack of compliance with appropriate safety or environmental standards and policies

2. **Submitting a Complaint or Concern**

Any Member may forward concerns or complaints regarding Company Matters on a **confidential and anonymous** basis as follows:

- In an envelope marked "Private and Confidential" and addressed to the Chair of the Audit Committee, or
- By email, in confidence, to jmdawson@telus.net.

If the complaint or concern is anonymous, there must be clear, accurate, and sufficient details as there will be no opportunity to clarify information.

3. Treatment of Complaints and Concerns.

Upon receipt of a concern or complaint, the Board or management, as the case dictates, will:

- a. assess what matter the concern or complaint pertains to; and
- b. if requested by the submitter, acknowledge receipt of the concern or complaint to the submitter.

Concerns or complaints relating to Accounting and Financial Matters will be reviewed under Audit Committee direction and oversight by such persons as the Audit Committee determines to be appropriate. Other matters will be reviewed under Board or senior management direction and oversight by such persons determined to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.

Prompt and appropriate corrective action will be taken when and as warranted. If requested and when determined appropriate, notice of any corrective action taken will be given to the person who submitted the concern or complaint.

4. Reporting and Retention of Complaints and Investigations

The Board Chairs will maintain a confidential log of all concerns or complaints, tracking their receipt and treatment and shall prepare a periodic summary report thereof for the appropriate Board Committee.

5. Prohibition Against Retaliation

The Board and the Company will ensure that in the event of the identity of any individual that in good faith submits a complaint or concern becomes known, that the individual is not subject to any harassment, discrimination or other actions that may affect their relationship or employment with the Company.