

**CREATED:** January, 2019

**EFFECTIVE DATE:** July 24, 2019

**TOPIC:** Whistleblower Policy

## 1. Introduction

The Company is committed to the highest possible standards of openness, honesty, and accountability. In line with that commitment, we expect employees and others that we deal with who have serious concerns about any aspect of the Company's operations to come forward and voice those concerns.

Employees are often the first to identify wrongdoing. However, they may decide not to express their concerns because they feel that speaking up would be disloyal to their colleagues or to the Company. They may also fear harassment or persecution. In these circumstances, they may feel it would be easier to ignore the concern rather than report such malpractice.

This Employee Complaints and Concerns Policy (the "Policy") makes it clear that:

- the Company expects all employees to act responsibly to uphold the reputation of this organization and maintain public confidence; and
- employees can report such matters without fear of discrimination or persecution.

The Policy applies to all employees and contractors working for the Company and is intended to encourage and enable employees and contractors to raise serious concerns within the Company rather than overlooking a problem or seeking a resolution outside the Company. If any wrongdoing by the Company, or any of its employees and contractors, is identified, it will be expeditiously and thoroughly investigated and remedied. In addition, the Company will take steps to best ensure that such wrongdoing is prevented in future.

## 2. What is a Serious Wrongdoing?

Serious Wrongdoing involves any unlawful or dishonest behaviour. If it does not seem right, it most often is not. Wrongdoing can include:

- an unlawful act, whether civil or criminal;
- breach of or failure to implement or comply with any Company policy, such as our Code of Business Ethics or Disclosure Policy;
- knowingly breaching municipal, federal or provincial laws or regulations;
- unprofessional conduct or conduct below recognized, established standards of practice;
- questionable accounting or auditing practices;
- dangerous practice likely to cause physical harm/damage to any person/ property;
- failure to rectify or take reasonable steps to report a matter likely to give rise to a significant and avoidable cost or loss to the Company;
- authorizing or receiving payment or other compensation for goods not received or services not performed;
- abuse of power or authority for any unauthorized or ulterior purpose; or

- Unfair discrimination in the course of the employment or provision of services.

This list is not definitive and is only intended to give examples of inappropriate behaviour.

### 3. Who is Protected?

Any employee who makes a disclosure or raises a concern under the Policy will be protected if the employee:

- discloses the information in good faith;
- believes it to be substantially true;
- does not act maliciously or make false allegations; and
- does not seek any personal or financial gain.

### 4. Whom Should You Contact?

If you have a complaint or concern about the Company, you should first contact your supervisor.

Whenever a supervisor receives a complaint, or otherwise becomes aware of any possible wrongdoing, he or she must contact the Director, Human Resources but otherwise, keep the information confidential.

The Director, Human Resources becoming aware of any possible wrongdoing, is obliged to contact both the Chair of the Corporate Governance Committee (CGC) Board Committee and General Counsel, who is the designated official contact for reporting any possible wrongdoing, at:

General Counsel  
415, 311 – 6<sup>th</sup> Avenue SW  
Calgary, Alberta T2P 3H2

Employees must not confront the individual being investigated, or initiate an investigation, as such actions can compromise any ensuing investigation.

### 5. Confidentiality and Anonymity

Complaints may be submitted on a confidential basis or anonymously, directly to the General Counsel or the Chair of CGC Board Committee. Whether you identify yourself or not, you should provide as much information as possible so that the complaint can be fully investigated. Such information should include details as to where and when the incident occurred, the names and titles of the individuals involved and as much other relevant detail as you can provide.

Complaints will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

However, it may be more efficient to investigate and verify complaints if the complainant is prepared to give his or her name. In certain instances, such as a criminal investigation, this may be required by law.

## 6. How the Company will Respond

The Company will respond to your concerns. Verifying your concerns is not the same as accepting or rejecting such concerns.

Supervisors and administrators at all levels of management who become aware of suspected wrongdoing are to respond to the suspected activity and shall report the suspected activity to the Human Resources Director, who will determine if an investigation of Serious Wrongdoings is warranted.

The General Counsel will investigate the suspected wrongdoing and, depending upon the nature of the complaint, may consult with the Chairman of the Board, CEO, CFO or other officers as appropriate.

In respect of any complaint involving suspected fraudulent or dishonest acts, or accounting, internal controls or auditing matters, or any other matter brought to his attention if he so decides, the General Counsel will investigate the suspected fraudulent or dishonest act, with the assistance of such persons as he deems necessary or appropriate.

If the investigation indicates criminal activity, then the appropriate law enforcement agency will be notified.

In order to protect individuals and those accused of misdeeds or possible malpractice, initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take.

The overriding principle with which the Company will act is the interest of the Company and its unitholders.

Some concerns may be resolved by agreed action without the need for investigation. If urgent action is required, this will be taken before any investigation is conducted.

Where appropriate, the issues raised may be dealt with as follows:

- investigation by the General Counsel, management, the Board of Directors or through the disciplinary process;
- referral to the police or appropriate authorities;
- referral to the external auditor; or
- an independent inquiry.

The Company accepts that you need to be assured that the matter has been properly addressed. Thus, subject to legal constraints, within 10 working days of a concern being raised, the responsible officer will write to you to:

- acknowledge that the concern has been received;
- indicate how he/she proposes to deal with the matter;
- provide an estimate of how long it will take to provide a final response;
- inform you whether any initial enquiries have been made; and
- provide details on whether further investigations will take place and, if not, why not.

If necessary, the Company will seek further information from you.

Subject to legal constraints, we will inform you of the outcome of any investigation.

## 7. Time Frame

Concerns will be investigated as quickly as possible. If the matter is referred to an external agency then this may prolong the investigation. Similarly, the seriousness and complexity of any complaint will impact the investigation. The responsible officer will provide an estimate of the timelines for investigating the complaint.

## 8. Prevention of Recriminations or Harassment

The Company will not tolerate any sanctions against anyone who has reported a serious and genuine concern.

## 9. False and Malicious Allegations

The Company is proud of its reputation with the highest standards of honesty. It will therefore ensure that appropriate resources are dedicated to investigating any complaint. However, the Company will regard any allegations which prove to be deliberately false or malicious as a serious offence which may result in disciplinary action, up to and including dismissal for cause.

### Approval:

<p>Prepared By:</p>  <p>Signature: _____</p> <p>Deloris Hetherington Director, Human Resources and Labour Relations</p>	<p>Approved by:</p>  <p>Signature: _____</p> <p>Yves Paletta, Chief Executive Officer</p>	<p>Date of Approval and Issue:</p> <p>January 1, 2019</p> <p>Date: _____</p>
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