

WHITLEBLOWER POLICY

This policy outlines the Company's commitment to promoting a culture of ethical corporate behavior, maintaining a positive working environment free of unethical, unlawful conduct or practices, and providing adequate protection for whistleblowers.

The Board is responsible for ensuring that a confidential and anonymous process exists whereby persons can report any suspected or known non-compliance relating to the Company.

Individuals who are covered and therefore protected under this policy include:

- current and former employees and consultants of the Company
- employees of contractors and suppliers that provide services to the Company
- relatives and dependents of those listed above

Individuals can raise their concerns regarding unacceptable conduct confidentially and anonymously, including, but not limited to:

- dishonest, fraudulent, corrupt or unlawful conduct or practices;
- a breach of the Company's Code of Conduct, policies, procedures or the applicable legal obligations;
- conduct that may cause financial or non-financial loss to the Company or damage the Company's reputation;
- fraud or deliberate error in the preparation, evaluation, review, or audit of any financial statement of the Company.

The Company maintains an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern.

The Board is responsible for investigating and resolving all reported incidents and may retain independent legal counsel or others to assist in its investigation.

A submission regarding an incident may be made by an officer or employee without fear of dismissal, disciplinary action or retaliation of any kind. The Company will not discharge, discipline, demote, suspend, threaten or in any manner discriminate against any person who submits in good faith.

The Board shall retain all records relating to any Incident for a period judged to be appropriate based upon the merits of the submission. The types of records to be retained by the Board shall include records of all steps taken in connection with the investigation and the results of any such investigation.