

# CONFIDENTIAL COMPLAINTS POLICY

## GENERAL

The Corporation has established the following policy and procedures for:

- a. the submission, treatment and retention of complaints or concerns regarding accounting, internal control, auditing, environmental and safety matters or any dishonest acts of employees, officers, and/or directors affecting these matters (collectively, "Concerns"), and
- b. the confidential, anonymous submission of Concerns by the Corporation's employees and consultants (hereafter, "Employees").

## SUBMISSION OF CONCERNS

Any person, including Employees, may submit a Concern to the Corporation's Audit Committee Chair without fear of dismissal or any form of retaliation. The Corporation will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any Employee (or take equivalent action against any consultant) in the terms and conditions of employment based upon any lawful actions of an Employee with respect to good faith reporting of Concerns.

Any person, including Employees, may submit a Concern on a **confidential or anonymous** basis in writing. The person submitting a Concern should include a telephone number in the submission at which he or she may be contacted if the person requests contact or if the Audit Committee Chair determines that contact is appropriate. Where the person submitting a Concern wishes to remain anonymous, then a telephone number is not required; however, it may be difficult to adequately investigate the Concern if additional information is required.

## SCOPE OF MATTERS COVERED

These procedures relate to Concerns relating to any questionable matters including, without limitation, the following:

- a. fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Corporation or any Environmental or Safety Matter;
- b. fraud or deliberate error in the recording and maintaining of corporate records related to financial, environmental or safety matters;
- c. deficiencies in or noncompliance with the Corporation's internal controls over financial reporting;
- d. deficiencies in or noncompliance with the Corporation's obligations in respect to environmental and safety matters.
- e. misrepresentation or false statement to or by a senior Officer, accountant or external Auditor regarding a matter contained in the financial records, financial reports or audit reports of the Corporation;
- f. deviation from full and fair reporting of the Corporation's financial condition.

## **TREATMENT OF CONCERNS**

Upon receipt of a Concern, the Audit Committee Chair will:

- a. determine how the Concern should be reviewed; and
- b. when possible, acknowledge receipt of the Concern to the submitter.

Concerns relating to accounting matters will be reviewed under Audit Committee direction and oversight by such persons as the Audit Committee determines to be appropriate. Non-accounting Concerns will be assigned to the CEO for review under the guidance of the Audit Committee. 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 in the judgement of the Audit Committee. When possible and when determined appropriate by the Audit Committee, notice of any corrective action taken will be given to the person who submitted the concern or complaint.

## **REPORTING AND RETENTION OF CONCERNS**

The Audit Committee Chair will maintain a log of all Concerns, tracking their receipt and treatment and shall have a periodic summary report thereof prepared for the Audit Committee.