

POLICY NO: 419 **TITLE:** Whistleblower
SECTION: Human Resources
APPROVAL DATE: May 24, 2016 **REVISION DATE:** December 14, 2022
AUTHORITY: Board of Directors **REFERENCE:**
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PURPOSE

The purpose of the Whistleblower Policy is to provide all Aquatera Utilities Inc. and each subsidiary of Aquatera Utilities Inc. (henceforth called the "Aquatera Group") Employees, Officers, Directors and third parties with a confidential and anonymous means for the reporting of any unethical conduct, including breaches of policies and procedures, concerns about accounting practices and internal controls and auditing matters.

SCOPE

The Aquatera Group is committed to integrity and ethical behaviour in the workplace and requires its Employees, Officers and Directors to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the Aquatera Group must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

POLICY STATEMENT

The Whistleblower Policy is intended to encourage and enable Employees and others to raise serious concerns on a confidential and anonymous basis without fear of retaliation. The Aquatera Group will address and correct inappropriate conduct and actions. It is the responsibility of all Employees, Officers and Directors to report concerns about violations of the Aquatera Group's Code of Conduct or suspected violations of law or regulations that govern the Aquatera Group's operations or adversely impact the Aquatera Group customers, shareholders, employees, investors, or the public at large.

Complainants are encouraged to follow the guidelines set forth in the Whistleblower Procedures document.

Reports of workplace wrongdoing may be made in confidence to the Management / Supervisory staff, the Human Resources Manager, the Chief Financial Officer, the Chief Operating Officer, The Chief

Executive Officer, the Chair of the Audit and Risk Committee, the Chair of the Human Resources Committee, the Chair of the Board or anonymously by contacting our reporting hotline which is managed by an independent third party called Confidence Line (see appendix for complete contact information).

This policy is consistent with the Company's Code of Conduct Policy.

DEFINITIONS

Whistleblowing – 'Whistleblowing' is when an employee raises a concern about malpractice or wrongdoing within an organisation. The person raising the concern is the 'whistleblower'. Typically, the concerns raised are high-profile ones for employers: health and safety, financial mismanagement or corruption, environmental matters or criminal activities.

Complainant - Any person that submits a complaint or report of wrongdoing.

Respondent - Someone who's alleged conduct is the subject of a complaint.

Wrongdoing- Any illegal action or violation of company policy.

Retaliatory Acts - Retribution, or reprisal against any Complainant as a result of their reporting an incident of wrongdoing, or against any employee that participates in an investigation relating to the allegation of wrongdoing.

DISCLAIMER

This document is the property of Aquatera Utilities Inc. for authorized use only and is subject to change at anytime. All users are reminded to exercise due caution, when referencing printed copies or previously downloaded copies, as these are uncontrolled documents and may not accurately reflect what is currently posted.

Appendix

Confidential Contact Information:

Chair of the Board of Directors (Tracy Allard): tallard@aquatera.ca
or phone 780.402.0994

Chair of the Audit and Risk Committee (Barb Feit): bfeit@aquatera.ca
or phone 403.389.7037

Chair of the Human Resources Committee (Mary Bulmer): mbulmer@aquatera.ca
or phone 403.650.3064

Chief Executive Officer (Vaughn Bend): vbend@aquatera.ca
or phone 780.538.0432

Chief Financial Officer (David Halford): dhalford@aquatera.ca
or phone 403.689.6009

VP of Operations (Doug Renwick): drenwick@aquatera.ca
or phone 780.832.8408

Human Resources Manager (Amber Walsh): awalsh@aquatera.ca
or phone 780.882.1490

Independent Third Party: www.aquaterawhistleblower.confidenceline.net
or phone toll free: 1.800.661.9675