

1. PURPOSE

All stakeholders of Goodfellow have a duty to report information about activities within the Company that are or could potentially be deemed illegal, corrupt, unsafe, fraudulent, or in violation of Goodfellow's Code of Ethics and Business Conduct or any other of its policies, procedures or guidelines ("Wrongdoing").

This policy aims to establish a standard for the treatment of reports received from stakeholders who wish to reveal such important information ("Whistleblowers").

2. SCOPE

Whistleblowers include employees, former employees, contracted employees, business partners, officers, directors or other stakeholders.

Examples of Wrongdoing include, but are not limited to, accounting fraud, bribery, tax evasion, money laundering, environmental damage, breaches of health and safety regulations, public safety concerns and supply chain violations.

Personal grievances are not covered by this whistleblowing policy and should be addressed directly to the individual's supervisor or a member of the Goodfellow management team. Such grievances may include harassment, bullying, contract disputes, workload issues and interpersonal conflict.

3. STATEMENT OF POLICY

- Whistleblowers are to be protected from discrimination, disciplinary action or retaliation. As such, all reports are to be kept confidential, and Whistleblowers are to have the choice to remain anonymous.
- It is prohibited to retaliate against anyone reporting in good faith or having reasonable grounds to report, as well as those who cooperate in an investigation regarding any contravention or possible contravention.
- Any retaliation against a Whistleblower or those cooperating in an investigation may result in disciplinary measures, up to and including termination.
- If inappropriate conduct or unfair treatment has occurred at work but does not qualify as wrongdoing, reports can be made to the individual's immediate supervisor, the Human Resources department, the Corporate Secretary, the CEO, or the CFO. **However, if their response is unsatisfactory, if these individuals are not appropriate to address the matter, or if there is a risk of systemic or widespread issues, a report can be made through Goodfellow's third-party submission hotline link provided below.**

4. PROCESS FOR MANAGING REPORTS

- Whistleblowers can submit a report through Goodfellow’s independent, secure and anonymous third-party submission hotline provided below.
- The Whistleblower will receive confirmation of the receipt of their report, and timely and appropriate feedback on the report. If legal constraints prevent the disclosure of information regarding a report or investigation, the Whistleblower will be advised.
- The Chair of the Audit Committee (“Chair”) is responsible for receiving reports from the third-party hotline, assuring confidentiality is maintained and designating an individual to lead the case investigation through to conclusion (“Investigator”).
- Once the Investigator is assigned, they must:
 - 1) engage individuals or resources (as required) to investigate the report;
 - 2) oversee appropriate communications with the Whistleblower;
 - 3) conduct the investigation in a timely fashion;
 - 4) maintain diligent and secure record keeping;
 - 5) keep the Chair informed on the progress of the case and its findings;
 - 6) present to the Chair recommended course of action and communications for approval;
 - 7) execute the approved course of action and communications; and
 - 8) close the case.

5. REPORTING HOTLINE INFORMATION

To file a confidential and anonymous whistleblowing report on a 24/7 basis:

www.clearviewconnects.com



Dedicated, secure and independent website:



Independent toll-free telephone hotline:

1 844 870-0005



Standard mail:

**ClearView Connects
P.O. Box 11017
Toronto, ON
M1E 1N0 Canada**