

## Whistleblower Policy

### PURPOSE

The integrity, transparency and accountability of the financial, operational, administrative and management practices of SECURE Energy Services Inc. (the "Corporation") is critical. The financial and operational information respecting the Corporation guides the decisions of the board of directors of the Corporation (the "Board") and is relied upon by shareholders of the Corporation and the financial markets. For these reasons, it is critical for the Corporation to maintain a workplace where concerns regarding questionable business practices can be raised without fear of any discrimination, retaliation or harassment.

### REPORTING PROCEDURES

All of the Corporation's directors, officers, employees, contractors and consultants (each, a "Member") have a responsibility to promptly report either verbally or in writing, all evidence of activity by a department of the Corporation or another Member that may constitute misconduct of any type, including any of the following:

- questionable accounting or auditing matters;
- inadequate internal accounting controls;
- misleading or coercion of auditors;
- disclosure of fraudulent or misleading financial information;
- instances of corporate theft or fraud;
- any material misrepresentation in any written or verbal disclosure made by or on behalf of the Corporation;
- breaches of the Corporation's Code of Business Conduct or any other corporate policies; and
- the contravention of any laws or regulations that apply to the Corporation's business or operations.

The report shall be made to the Member's immediate supervisor or a senior officer, but if a satisfactory response is not received from such individual, or if a Member is uncomfortable addressing concerns to a supervisor or a senior officer, the Member may make his or her report utilizing the services of an independent and confidential intermediary, EthicsPoint. Contact details are as follows:

Toll-free phone number: (844) 201-9811

Web portal: <https://secure.ethicspoint.com/domain/media/en/gui/42094/index.html>

Anonymous written or telephone reports will be accepted.

Members who report incidents are encouraged to provide as much specific information as possible including names, dates, places and events that took place, the Member's perception of why the incident(s) may be a violation, and what action the Member recommends be taken.

## **INVESTIGATIONS AND REMEDIAL ACTION**

All complaints and reports made under this Policy will be provided to the Chairman of the Board and promptly and thoroughly investigated as directed by the Chairman.

If an investigation establishes that a Member has engaged in conduct or actions in violation of the Corporation's Code of Business Conduct or other corporate policies or applicable law, the Corporation will promptly take remedial action up to and including termination of that Member's relationship with the Corporation and, if warranted, legal proceedings.

The Corporation shall take reasonable steps to protect the identity of the Member raising a concern under this Policy (if disclosed in the report), and shall keep reports of such concerns confidential to the extent possible, consistent with the need to endeavor to conduct an adequate investigation. The Corporation may use and disclose any information relating to a complaint where reasonably required to conduct the investigation and take remedial measures or where otherwise permitted or required by law.

If it becomes necessary to disclose confidential information received under this Policy to conduct an investigation or take remedial action, such information will only be disclosed on a need to know basis and only to the extent the recipient of such information requires the information to adequately investigate the complaint.

## **RETALIATION**

A Member who in good faith reports an incident in accordance with this Policy will be protected from threats of retaliation, harassment, discharge, or other types of discrimination, including but not limited to, threats respecting compensation or terms and conditions of employment, that are directly related to the disclosure of such reports. Supervisors, managers, senior officers and Board members shall take no steps to attempt to identify the Member who has made a good faith report. If a Member believes they have been unfairly or unlawfully retaliated against as the result of making a report under this Policy, they may file a complaint with their supervisor, a senior officer, the General Counsel of the Corporation or the Chairman of the Board.

## **FALSE REPORTS AND FAILURE TO COOPERATE**

All reports submitted under this Policy in good faith will be taken seriously. However, the Corporation reserves the right to discipline any Member who makes an accusation without a reasonable, good faith belief in the truth and accuracy of the information, who knowingly provides false information or makes false accusations, or the frequency of whose repeated complaints become an unreasonable nuisance under the circumstances. Such discipline may result in the termination of the Member's relationship with the Corporation and, if warranted, legal proceedings.

All Members have a duty to co-operate in an investigation conducted under this Policy. Should a Member fail to co-operate, knowingly provide false information, or attempt to interfere with or obstruct an investigation, the Corporation will take effective remedial action commensurate with the severity of the offence. Such remedial action may include disciplinary measures up to and including termination of the Member's relationship with the Corporation and, if warranted, legal proceedings.

# SECURE

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Adopted by the Board on February 5, 2010. Last reviewed and/or amended on October 31, 2023.