

**Critical Control Energy Services Corp.**  
**WHISTLEBLOWER POLICY**

**I. Introduction**

Consistent with its principle of providing a workplace conducive to open discussions of business practices, Critical Control Energy Services Corp. (the “Corporation”) is fully committed to complying with all applicable laws that protect employees against unlawful discrimination or retaliation as a result of their disclosure or reporting of questionable or illegal acts by the Corporation or its agents. Accordingly, the audit committee of the Corporation’s Board of Directors (the “Audit Committee”) has established a set of procedures for the employees of the Corporation and its subsidiaries to submit (whether openly, confidentially, or anonymously) their good faith concerns about questionable accounting or auditing matters and violations of legal or regulatory requirements and for the Audit Committee to receive and respond to such concerns. This written policy describes such procedures. This written policy also describes the procedures for the Audit Committee to receive and act on any such concerns that are raised by the Corporation’s associates, stockholders, or other interested parties.

**II. Responsibilities of Audit Committee**

- A. The Audit Committee shall receive, retain, investigate, and act on good faith complaints and concerns (collectively, the “Reports”) of the employees of the Corporation or its subsidiaries, the Corporation’s stockholders, and other interested parties regarding:
1. Questionable financial reporting, accounting, internal accounting controls, and auditing matters (each an “Accounting Allegation”), including without limitation:
    - a. deficiencies in, or noncompliance with, the Corporation’s internal accounting controls or accounting policies;
    - b. the circumvention or attempted circumvention of internal accounting controls;
    - c. fraud or deliberate error in the preparation, evaluation, review, or audit of the Corporation’s financial statements or in the recording and maintaining of the Corporation’s financial records;
    - d. any misrepresentation or false statement by a senior officer or accountant regarding a matter contained in the Corporation’s financial statements, financial reports (including discussions in a quarterly or annual report filed with the applicable securities regulatory authority or stock exchange), or audit reports, or any other failure to provide a full or fair reporting of the Corporation’s financial condition; or
    - e. any other matter that would otherwise constitute a violation of the Corporation’s accounting and financial reporting policies.
  2. Non-compliance with legal and regulatory requirements (each a “Legal Allegation”), including without limitation, the rules and regulations promulgated by the applicable securities regulatory authorities and stock exchange.
  3. Retaliation against any employee of the Corporation or its subsidiaries who, in good faith, makes a Report regarding an Accounting Allegation or a Legal Allegation (each a “Retaliatory Act”).
- B. In the discretion of the Audit Committee, responsibilities of the Audit Committee created by these procedures may be delegated to the chairperson of the Audit Committee or to a subcommittee of the Audit Committee.

**III. Procedures for Persons Making Complaints**

- A. Employees having concerns regarding questionable accounting, financial reporting or compliance matters are encouraged to submit such concerns (the “Complaint”) to the Chair of the Corporation’s Audit Committee, as follows:

CanaGlobe Compliance Solutions Inc., an independent service provider, has been selected by the Corporation to provide a confidential and anonymous communication channel for reporting concerns. Complaints can be made through the following secure and confidential sources:

- (i) toll free telephone and facsimile in Canada and the United States at 1-888-650-7768; and
- (ii) internet submission by visiting [www.canaglobecompliance.com](http://www.canaglobecompliance.com), selecting the Whistleblowing icon located in the upper right hand corner of the page and entering the following:

Login ID: Critical

Password (case sensitive): cces\*294, or

Complaints may also be submitted by mail (or other means of delivery) to the head office of the Corporation marked "Private and Confidential – Attention: Chair of the Audit Committee". Envelopes so marked shall be forwarded unopened to the Chair of the Audit Committee.

- B. In making a Complaint, individuals should exercise due care to ensure the accuracy of the information disclosed and should provide sufficient information to enable an investigation to be conducted.

#### **IV. Procedures for Handling Complaints**

- A. Upon receiving a Complaint, the Chair of the Audit Committee will, depending upon the apparent urgency of the matter, call a meeting of the Audit Committee or add the Accounting Related Complaint to the agenda for consideration at the next regularly scheduled meeting of the Audit Committee.
- B. The Audit Committee shall review and discuss, on a preliminary basis, the nature of the Complaint. In conducting this review, the Audit Committee will hold an in camera session, and then may request the attendance, at its discretion, of the Chief Executive Officer, the Chief Financial Officer, the Corporation's auditor and/or the person making the Complaint (if known and if such person is amenable) and/or such other persons as it deems necessary. The purpose of the meeting and the nature of the Complaint shall have been communicated to all such attendees by notice prior to the meeting.

If the Audit Committee is satisfied upon a preliminary review that the Complaint has merit, the Audit Committee shall authorize the Chair of the Audit Committee to retain and consult with an appropriately qualified: (1) law firm; and (2) a registered public accounting firm, within the meaning of applicable securities legislation, other than the independent auditor, in order to review the Complaint:

Following the conclusion of its inquiries, the Audit Committee shall meet to determine the merit of the Complaint. Minutes of such meeting shall be kept in the normal course in order to ensure a record of the nature and treatment of the Complaint.

Upon reaching such determination, the Audit Committee will communicate its findings and recommendations to the Board. The Board shall consider and implement such recommendations, as it deems advisable, to rectify any deficiencies identified in the Complaint and shall communicate same to management.

The Audit Committee shall ensure that confidentiality will be maintained throughout the investigatory process to the extent practicable and appropriate under the circumstances; and the person who makes the Complaint (if known) shall receive a written summary of the final determination.

The Audit Committee shall retain all documentation regarding the Complaint, its preliminary review, any investigation, determination and implementation of recommendations for a period of no less than ten (10) years.

- C. Each Complaint forwarded to the Audit Committee (whether openly, confidentially, or anonymously) shall be reviewed by the Audit Committee. The Audit Committee may, in its discretion, consult with any member of management who is not the subject of the allegation and who may have appropriate expertise to assist the Audit Committee. The Audit Committee shall determine whether the Audit Committee or management should investigate the Complaint, taking into account the considerations set forth in Section V below.

- D. If the Audit Committee determines that management should investigate the Complaint, the Audit Committee shall notify the Corporation's Chief Executive Officer of that determination. Management shall thereafter promptly investigate the Complaint and shall report the results of its investigation to the Audit Committee. Unless the Audit Committee directs otherwise, management shall be free in its discretion to engage outside auditors, counsel, or other experts to assist in the investigation and in the analysis of the results thereof.
- E. If the Audit Committee determines that it should investigate the Complaint, the Audit Committee shall promptly determine what professional assistance, if any, it needs in order to conduct the investigation. The Audit Committee shall be free in its discretion to engage outside auditors, counsel, or other experts to assist in the investigation and in the analysis of the results thereof.
- F. If the Audit Committee so directs, a summary of Complaints received and/or investigated shall be provided to the full Board of Directors.

#### **V. Considerations relative to whether the Audit Committee or Management should investigate a Complaint**

In determining whether management or the Audit Committee should investigate a Complaint, the Audit Committee shall consider, among any other factors that are appropriate under the circumstances, the following:

- A. *Who is the alleged wrongdoer?* If an executive officer, senior financial officer, or other high management official of the Corporation is alleged to have engaged in wrongdoing, that factor alone may militate in favor of the Audit Committee conducting the investigation.
- B. *How serious is the alleged wrongdoing?* The more serious the alleged wrongdoing, the more appropriate the Audit Committee should undertake the investigation. If the alleged wrongdoing would constitute a crime involving the integrity of the financial statements of the Corporation, that factor alone may militate in favor of the Audit Committee conducting the investigation.
- C. *How credible is the allegation of wrongdoing?* The more credible the allegation, the more appropriate that the Audit Committee should undertake the investigation. In assessing credibility, the Audit Committee should consider all facts surrounding the allegation, including, but not limited to, whether similar allegations have been made in the press or by analysts.

#### **VI. Protection of Whistleblowers**

- A. Consistent with the Corporation's policies, none of the Audit Committee or members of management shall discharge, demote, suspend, threaten, harass, or in any other manner discriminate or retaliate, or tolerate any discrimination or retaliation by any other person or group, directly or indirectly, against any employee of the Corporation or its subsidiaries, or any associate, stockholder or other interested party of the Corporation who, in good faith, makes an Accounting Allegation or Legal Allegation, reports a Retaliatory Act, or otherwise assists the Audit Committee, management, or any other person or group (including any governmental, regulatory, or law enforcement body) in investigating a Complaint. Any such act of retaliation or discrimination shall be treated by the Corporation as a serious violation of company policy and could result in termination of employment with, or dismissal as a director or officer of, the Corporation.
- B. The Audit Committee shall not:
  - 1. disclose the identity of any person who, in good faith, (a) makes an Accounting Allegation or Legal Allegation or reports a Retaliatory Act and (b) asks that his or her identity as the person who made such Complaint remain confidential, unless such disclosure is required by judicial or other legal processes; or
  - 2. make any effort, or tolerate any effort made by any other person or group, to ascertain the identity of any person who, in good faith, makes a Complaint anonymously.

- C. If a person makes a Complaint in good faith and any facts alleged are not confirmed by subsequent investigation, no action will be taken against the reporting person, as a result of making such Complaint.

**VII. Communication of Whistleblower Policy**

- A. The Whistleblower Introduction summary shall be published in the Employee Handbook; and
- B. The Whistleblower Policy shall be accessible via the Corporation's website.

**VIII. Retention of Records**

The Audit Committee shall retain, for a period of ten years, all records relating to (a) any Accounting Allegation or Legal Allegation or report of a Retaliatory Act and (b) the investigation of any such Complaint. Such records shall be maintained, on behalf of the Audit Committee, by the offices of the Corporation's corporate counsel.

DATED March 22, 2018, as approved by the Board of Directors.