

## WHISTLEBLOWER POLICY

### **PURPOSE**

Certarus is committed to the highest possible standards of ethical, moral and legal business conduct. In line with this commitment and Certarus' commitment to open communication, this policy outlines our procedures for the reporting of unethical behavior or violations of any law, rule, regulation or Company policy.

### **SCOPE**

This policy applies to all directors, officers, and employees including part time, temporary and contract employees or consultants of Certarus Ltd. ("**Certarus**" or the "**Corporation**"), and its subsidiaries.

### **REPORTING RESPONSIBILITY**

It is the responsibility of all directors, officers, and employees to report violations or suspected violations in accordance with the Whistleblower Policy.

### **GUIDELINES**

The Whistleblower Policy is intended to cover serious concerns that could have a large impact on Certarus, such as, but not limited to:

- violation of ethics, laws, regulations or Certarus policies
- breaches in financial reporting or accounting processes
- discrimination, harassment, inappropriate workplace conduct or unfair employment practices
- safety, security, or environment violations
- release of proprietary information
- substance abuse
- fraudulent activities

### **NO RETALIATION**

No director, officer, or employee who in good faith reports a violation or suspected violation shall suffer harassment retaliation or adverse employment consequences. Any employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Company prior to seeking resolution outside the Company.

### **CONFIDENTIALITY**

Violation or suspected violations may be submitted on a confidential basis by the reporting party or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. When possible, this policy encourages reporting parties not to report anonymously so that appropriate follow-up questions and

investigation may occur. Reports completed anonymously will be investigated in the same manner as any other complaint.

### **ACTING IN GOOD FAITH**

Anyone filing a report or raising a concern must be acting in good faith and have reasonable grounds for believing the information provided indicates unethical behaviour or a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will result in disciplinary action up to and including termination of employment.

### **REPORTING PROCEDURES**

Employees are encouraged to first report a suspected violation to their immediate manager, when possible. If a satisfactory response is not received or if there is a conflict of interest reporting this violation to their manager, they are encouraged to utilize the *Certarus Ethics Reporting Program*, which allows any employee or stakeholder to submit, on a confidential and anonymous basis, a concern or suspected violation addressed by this policy. Reports can be made via the two channels below.

- Telephone: 1-800-661-9675, accessible 24 hours a day, 7 days a week
- Online: [www.certarus.confidenceline.net](http://www.certarus.confidenceline.net)

### **HANDLING OF REPORTS**

All reports submitted to the *Certarus Ethics Reporting Program* will be received by the Chairman of the Board of Directors and when appropriate the CEO and Human Resources. In conducting an investigation under this policy, Certarus' General Counsel, Audit Committee or other internal members of the Company may be involved to assist when necessary. The receiver of the report will acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.