



FLINT™

HUMAN RESOURCES

Whistleblower Policy

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TOPIC: Whistleblower Policy

1. Introduction

Flint Corp. and its subsidiaries (collectively, the “Company”) are committed to the highest possible standards of openness, honesty, and accountability. In line with that commitment, we expect employees and others that we deal with who have serious concerns about any aspect of the Company’s operations to come forward and voice those concerns. The Company has adopted this Whistleblower Policy (the “Policy”) to provide a mechanism for employees, contractors and suppliers to report serious concerns on a confidential and, if desired, anonymous basis.

Employees are often the first to identify wrongdoing. However, they may decide not to express their concerns because they feel that speaking up would be disloyal to their colleagues or to the Company. They may also fear discrimination, harassment or persecution. In these circumstances, they may feel it would be easier to ignore the concern rather than report such malpractice.

This Policy makes it clear that:

- the Company expects all employees to act responsibly to uphold the reputation of the organization and maintain public confidence; and
- employees can report such matters without fear of discrimination, harassment or persecution.

The Policy applies to all employees and contractors working for the Company and all suppliers to the Company and is intended to encourage and enable them to raise serious concerns within the Company rather than overlooking a problem or seeking a resolution outside the Company. If any wrongdoing by the Company, or any of its employees and contractors, is identified, it will be expeditiously and thoroughly investigated and remedied. In addition, the Company will take reasonable steps to ensure that such wrongdoing is prevented in future.

2. What is a Serious Concern?

A serious concern involves any unlawful or dishonest behaviour. If it does not seem right, it most often is not. Serious concerns can include:

- an unlawful act, whether civil or criminal;
- breach of or failure to implement or comply with any Company policy, such as our Code of Conduct and Ethics Policy and our Timely Disclosure, Confidentiality and Insider Trading Policy;
- knowingly breaching municipal, federal or provincial laws or regulations;
- unprofessional conduct or conduct below recognized, established standards of practice;
- questionable accounting or auditing practices;
- dangerous practice likely to cause physical harm/damage to any person/property;



- failure to rectify or take reasonable steps to report a matter likely to give rise to a significant and avoidable cost or loss to the Company;
- authorizing or receiving payment or other compensation for goods not received or services not performed;
- abuse of power or authority for any unauthorized or ulterior purpose; or
- unfair discrimination in the course of the employment or provision of services.

This list is not exhaustive and is only intended to give examples of inappropriate behaviour.

3. Who is Protected?

Any employee, contractor or supplier who makes a disclosure or raises a concern under the Policy will be protected if they:

- disclose the information in good faith;
- believe it to be substantially true;
- do not act maliciously or make false allegations; and
- do not seek any personal or financial gain.

4. How do I report a serious concern?

There are several ways to report a serious concern, including in person, by telephone, by email, by regular mail or through a third-party managed confidential ethics hotline (ConfidenceLine).

As a first step, we encourage you to contact your immediate supervisor. If you do not feel comfortable discussing the concern with your immediate supervisor, you may contact your Human Resources Business Partner, the Vice President, Human Resources or the Senior Vice President, Legal.

If you do not feel comfortable discussing the concern with any of these individuals, you may report your concern by contacting ConfidenceLine. ConfidenceLine is a confidential and anonymous workplace and business ethics hotline available to employees and contractors 24 hours a day, 7 days a week and 365 days a year. You can report a serious concern to ConfidenceLine by telephone at 1-800-661-9675 or through web-based reporting at <https://disclose.confidenceline.com>.

Only pre-determined Company designates will be notified when a new report is received by ConfidenceLine. The individual receiving the report will keep the information confidential and will consult with the Vice President, Human Resources (or, in the event of a perceived conflict, the Senior Vice President, Legal) before commencing any investigation. You must not confront the individual being investigated, or initiate an investigation, as such actions can compromise any ensuing investigation.

Your identity and all letters, emails and notes of telephone calls will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Whether you identify yourself or not, you should provide as much information as possible so that the complaint can be fully investigated. Such information should include details as to where and when the incident occurred, the names and titles of the individuals involved and as much other relevant information as you can provide.



However, it may be more efficient to investigate and verify complaints if the complainant is prepared to provide their name. In certain instances, such as a criminal investigation, this may be required by law.

The Vice President, Human Resources will report any concerns received under this Policy to the Board of Directors at least quarterly.

5. How the Company will Respond

All matters reported or disclosed under this Policy will be promptly reviewed and investigated.

Supervisors and administrators at all levels of management who become aware of suspected wrongdoing are to report it to the Vice President, Human Resources, who will determine if an investigation is warranted.

Depending on the nature of the complaint, the investigation may be conducted by a Human Resources Business Partner, the Manager, Human Resources, the Vice President, Human Resources or the Senior Vice President, Legal (the “investigator”). The investigator may consult with the Chairman of the Board, the Chief Executive Officer, the Chief Financial Officer or other officers as appropriate.

In respect of any complaint involving suspected fraudulent or dishonest acts, or accounting, internal controls or auditing matters, or any other matter brought to his attention if he so decides, the Senior Vice President, Legal will investigate the suspected fraudulent or dishonest act, with the assistance of such persons as he deems necessary or appropriate.

If the investigation indicates criminal activity, then the appropriate law enforcement agency will be notified.

In order to protect individuals and those accused of misdeeds or possible malpractice, initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take.

Some concerns may be resolved by agreed action without the need for investigation. If urgent action is required, this will be taken before any investigation is conducted.

Where appropriate, the issues raised may be dealt with as follows:

- investigation by the investigator or through the disciplinary process;
- referral to the police or appropriate authorities;
- referral to the external auditor; or
- referral to an independent inquiry.

The Company accepts that you need to be assured that the matter has been addressed. Within 1-2 working days of a concern being raised, the investigator will contact you to acknowledge that the concern has been received. The investigator may also seek additional information from you. Subject to legal constraints, the investigator will inform you of the completion of the investigation.

6. Time Frame

Concerns will be investigated as quickly as possible. If the matter is referred to an external agency then this may prolong the investigation. Similarly, the seriousness and complexity of any complaint will impact the investigation.



7. Prevention of Recriminations or Harassment

The Company will not tolerate any sanctions against anyone who has reported a serious and genuine concern.

8. False and Malicious Allegations

The Company is proud of its reputation and its commitment to the highest possible standards of openness, honesty and accountability. It will therefore ensure that appropriate resources are dedicated to investigating any complaint. However, the Company will treat any allegations which prove to be deliberately false or malicious as a serious offence which may result in disciplinary action, up to and including dismissal for cause.

Approval:

Prepared By:	Approved by:	Date of Approval and Issue:
(signed) " <i>Deloris Hetherington</i> " Deloris Hetherington Vice President, Human Resources	(signed) " <i>Barry Card</i> " Barry Card Chief Executive Officer	December 1, 2022