



**ORLEN UPSTREAM CANADA LTD.
WHISTLEBLOWER POLICY (“POLICY”)**

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1.0 INTRODUCTION

1.1 PURPOSE

This Policy is applicable to ORLEN Upstream Canada Ltd. and our subsidiaries (together, "**ORLEN**", "**we**", "**our**", "**us**" or the "**Corporation**"), our directors, officers, employees, consultants and independent contractors (together, "**Representatives**") as well as our suppliers, customers and contractors (together, "**non-employees**") in which ORLEN conducts business, and addresses our continuing commitment to integrity and ethical behavior.

Therefore, it is the guiding principle of the Corporation to encourage our Representatives and non-employees, when based on their reasonable belief that an activity may be considered ethically, morally or legally questionable, to report a Complaint to the Corporation's management (on an Anonymous basis, if so desired) or to raise such Complaint by e-mailing, sending a letter, calling directly or otherwise, a direct supervisor, the department manager/VP, Human Resources, or an Officer of the Corporation (a "**Corporate Representative**") without fear of discrimination, retaliation, threats or harassment.

The Corporation recognizes the value of transparency and accountability in its administrative and management practices, and therefore also supports the making of disclosures to the Corporation, or, if applicable, to law enforcement agencies, as applicable.

This Policy is intended to encourage reporting of wrongdoing by the Corporation's Representatives and non-employees and presumes that such persons will act in good faith and will not make false accusations. A Representative or non-employee who knowingly or recklessly makes statements or disclosures that are not in good faith may be subject to discipline, which may include termination. Representatives who report acts of wrongdoing pursuant to this Policy can, and will continue to be held to the Corporation's general job performance standards. Therefore, a Representative against whom legitimate adverse employment actions have been taken or are proposed to be taken for reasons other than prohibited retaliatory actions, such as poor job performance or misconduct by the Representative, is prohibited from using this Policy as a defense against the Corporation's lawful actions

1.2 DEFINITIONS

"**Anonymous**" means unknown authorship, and without designation that might lead to information about the authorship. Anonymity is not compromised by assignment of a code or other designation with which a person can communicate without revealing their identity;

"**Complaint**" means any adverse information provided to ORLEN, whether in the form of a concern, a demand for remedial action, or a report of a suspected violation of law or on accounting/audit matters concerns, potential violations or a breach of the Corporation's Code of Business Conduct and Ethics; and

"**Confidential**" means authorized for access by only those persons who need to know. Ordinarily, a need to know arises from an obligation to investigate or to take remedial or disciplinary action.

2.0 WHISTLEBLOWER POLICY

2.1 WHAT TO REPORT

All individuals are encouraged to promptly report either orally or in writing all actual or suspected activity by the Corporation or Corporate Representative(s) that may constitute but is not limited to any of the following:

- Potential violation of any statute, regulation, rule or Corporation's policies or practices including the Corporation's Code of Business Conduct and Ethics.
- Financial matters such as fraudulent activities, theft, coercion, inadequate internal accounting controls, and questionable accounting or auditing matters.
- Workplace concerns including unsafe work practices, harassment, discrimination and workplace violence.
- Potential violations of environmental, occupational health and safety legislation.

2.2 WHISTLEBLOWER PROTECTION

To the extent practical, the identity of any person who makes a report pursuant to this Policy shall remain Confidential. Although the Corporation will make good faith efforts to protect the confidentiality of the person making a report, the Corporation and its employees and agents shall be permitted to reveal the reporting person's identity and Confidential information to the extent necessary to permit a thorough and effective investigation or legal handling of the matter.

The Corporation shall not take adverse action against a Representative or non-employee making a report in retaliation for:

- Any reports of wrongdoing made in good faith; or
- Providing information or causing information to be provided in an investigation conducted by any regulatory agency or authority, or person at the Corporation with supervisory or similar authority over the employee, if applicable, regarding any conduct the employee or other person in good faith believes constitutes a violation of applicable securities laws, any rule or regulation of any applicable securities commission or any provision of law relating to fraud against the Corporation's shareholders; or
- Participating in an investigation, hearing court proceeding or other administrative inquiry in connection with a report of wrongdoing.

3.0 WHISTLEBLOWER PROCEDURE

3.1 REPORTING COMPLAINTS

As set forth in ORLEN's Code of Business Conduct and Ethics, Representatives and non-employees are encouraged to talk to any of the Corporate Representatives when in doubt about the best course of action in a particular situation and to report violations of laws, rules, regulations, or the Code of Business Conduct and Ethics.

Any Representative of the Corporation and any non-employee, who becomes aware of any business, accounting or reporting activity involving the Corporation that may be considered ethically, morally or legally questionable is also encouraged to report the activity by either identifying themselves or on an Anonymous basis. If the person making a Complaint chooses to

be identified, they may be requested to document their report in writing. Complaints may be submitted by e-mail, sending a letter, calling directly or otherwise (or by sending an Anonymous letter to the head office of ORLEN Upstream Canada Ltd marked “Private & Confidential”) to one of the following:

Option A: your immediate supervisor or department manager; or

Option B: if you do not feel comfortable disclosing to your immediate supervisor or department manager, you may report your concerns to Human Resources, or an Officer of the Corporation; or

Option C: if you have concerns regarding suspected or confirmed internal involvement in these matters, you should report those facts directly to the Chairman of the Board of Directors. Anonymous Complaints marked “Private & Confidential” – Attention: Chairman of the Board of Directors will be forwarded unopened to the Chairman of the Board of Directors.

Complaints so received shall be handled confidentially and promptly forwarded to the Chairman of the Board of Directors who will oversee and endeavour to provide direction on the investigation and resolution of the Complaint.

If you have reason to believe that your immediate supervisor and the Corporate Representative are involved in these matters, you should report those facts directly to the Chairman of the Board of Directors.

Complaints should include as much specific information as possible including names, dates, places and events that took place, why the incident(s) may be a violation, and what action the person making the Complaint recommends be taken.

3.2 DISCRIMINATION, RETALIATION, THREATS OR HARASSMENT

The Corporation strictly prohibits any discrimination, retaliation, threats or harassment against any person who reports a Complaint or who participates in an investigation under this Policy.

If you later believe that you have been subject to discrimination, retaliation, threats or harassment for having made a Complaint, you must immediately report those facts in the same manner as described in 3.1. It is imperative that you bring the matter to the Corporation's attention promptly so that any concern of discrimination, retaliation, threats or harassment can be investigated and addressed promptly and appropriately.

4.0 INVESTIGATION AND DOCUMENT RETENTION

4.1 INVESTIGATION

All Complaints will be promptly and thoroughly investigated, and all information disclosed during the course of the investigation will remain Confidential, except as necessary to conduct the investigation and take any remedial action, in accordance with applicable law. All Representatives and non-employees have a duty to cooperate in the investigation of Complaints.

In addition, a Representative shall be subject to disciplinary action, possibly including the termination of their employment or contract, if they fail to cooperate in an investigation, or deliberately provides false information during an investigation. If, at the conclusion of its investigation, the Corporation determines that a violation of this Policy has occurred, the Corporation will take effective remedial action commensurate with the severity of the offense.

This action may include disciplinary action against the accused party, up to and including termination. Reasonable and necessary steps will also be taken to prevent any further violations of this Policy.

4.2 RETENTION

Records pertaining to a Complaint are the property of the Corporation and shall be retained:

- In compliance with applicable laws and the Corporation's document retention policies;
- Subject to safeguards that ensure their confidentiality and, when applicable, the anonymity of the individual making the Complaint;
- In such a manner as to maximize their usefulness to the Company's overall compliance or governance programs.

4.3 ADDITIONAL ENFORCEMENT INFORMATION

In addition to the Corporation's internal Complaint procedure, certain federal, provincial, and local law enforcement agencies may be authorized to review accounting/auditing matters including Complaints. The Corporation's policies and practices have been developed as a guide to our legal and ethical responsibilities to achieve and maintain the highest business standards. Conduct that violates the Corporation's policies will be viewed as unacceptable under the terms of employment at the Corporation. Certain violations of the Corporation's policies and practices could even subject the Corporation and any Representative involved to civil and criminal penalties.

Nothing in this Policy is intended to prevent a Representative or non-employee from reporting information to the appropriate agency when the Representative or non-employee has reasonable cause to believe that the violation of a federal, provincial or local statute or regulation has occurred.

4.4 REVISION

The Board of Directors can modify this Policy at any time without notice. Revisions may be necessary, among other reasons, to maintain compliance with federal, provincial or local regulations and/or accommodate organizational changes within the Corporation.

EXHIBIT A
Officer and Chairman Contact Information

The contact information for the Chief Operating Officer is as follows:

Bruce Cawston
Chief Operating Officer
ORLEN Upstream Canada Ltd.
Phone: 587-475-2403
E-mail: bruce.cawston@orlenupstream.ca

The contact information for the Chief Financial Officer is as follows:

Shawn Calafatis
Chief Financial Officer
ORLEN Upstream Canada Ltd.
Phone: 587-475-2446
E-mail: shawn.calafatis@orlenupstream.ca

The contact information for the Chairman of the Board of Directors is as follows:

Bohdan Bartoszewicz
Chairman of the Board
ORLEN Upstream Canada Ltd.
E-mail: bohdan.bartoszewicz@orlenupstream.ca