

**ORLEN UPSTREAM CANADA LTD. (“ORLEN UPSTREAM CANADA”)
WHISTLEBLOWER POLICY & PROCEDURES
(THE "POLICY")**

I. Introduction

We, at ORLEN Upstream Canada, are dedicated to the highest standards of honesty and integrity in all matters in which we conduct our business. The integrity of the financial and other information of ORLEN Upstream Canada Ltd., together with its direct and indirect subsidiaries, (collectively, the "**Corporation**") is vital. The Corporation's financial and other information guides the decisions of the Board of Directors of the Corporation (the "**Board of Directors**"), and is relied upon by our shareholder.

For these reasons, the Corporation must maintain a workplace where the Corporation can receive, retain and address all reports and complaints received by the Corporation concerning:

- i. accounting, internal accounting controls, or auditing matters, and the confidential, anonymous submission by employees and consultants as well as suppliers, contractors and customers (collectively known as “non-employees”) of the Corporation of concerns regarding questionable accounting or auditing matters (collectively "**Accounting/Audit Matters Concerns**");
- ii. the potential violation of any law relating to fraud, including without limitation the reporting of fraudulent financial or other information to our shareholder, governments or regulatory bodies or our lenders (a "**Potential Violation**"); and
- iii. any concerns respecting a breach or potential breach of the Corporation's Code of Business Conduct and Ethics or any manner of harassment (each, a "**Breach of Conduct**"). The purpose of this Policy is to provide the Corporation’s employees, consultants and non-employees with a mechanism by which they can raise these concerns free of any discrimination, retaliation 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 that reveal "**Grave Misconduct**", i.e., conduct which constitutes or could result in a violation of law by the Corporation or in a substantial mismanagement of Corporation resources and if proven constitutes a criminal offence or reasonable grounds for dismissal of the person engaging in such conduct.

Therefore, it is the policy of the Corporation to encourage employees, consultants and non-employees, when based on their reasonable belief they have Accounting/Audit Matters Concerns, or believe that a Breach of Conduct, Potential Violation or Grave Misconduct has occurred or is occurring, to report those concerns to the Corporation's management (on an anonymous basis, if employees, consultants or non-employees so desire) or to raise those concerns by e-mailing, sending a letter, calling directly or otherwise informing their immediate supervisor or the Corporation's Senior Vice President, Finance, on an anonymous basis, as described below. All reports will be taken seriously and will be promptly investigated. The specific action taken in any particular case depends on the nature and gravity of the conduct or circumstances reported, and the quality of the information provided. Where the reported Accounting/Audit Matters Concerns are found to be accurate, and where a Breach of Conduct, Potential Violation or Grave Misconduct has been found to have occurred or be occurring, those matters will be corrected and, if appropriate, the persons responsible will be disciplined.

In addition, the Corporation is committed to providing a work environment in which employees, consultants and

non-employees, when based on their reasonable belief they have Accounting/Audit Matters Concerns, or believe that a Breach of Conduct, Potential Violation or Grave Misconduct has occurred or is occurring, can raise those concerns free of discrimination, retaliation, threats or harassment. Accordingly, the Corporation strictly prohibits discrimination, retaliation, threats or harassment of any kind against any employees, consultants or non-employees who, based on the employees, consultants or non-employees reasonable belief that such conduct or practices have occurred or are occurring, reports that information to the Corporation in accordance with this Whistleblower Policy.

II. 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 Upstream Canada, 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 Conduct.

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

"Whistleblower Hotline" means an e-mail address for the Chair of the Board of Directors (the "**Chair**") made available for receiving Anonymous Complaints from any source. The Whistleblower Hotline or e-mail address is posted on ORLEN Upstream Canada's website as well as listed below (Treatment of Complaints).

III. Procedures

1. Submission and Receipt of Complaints

- i. Employees, consultants and non-employees are encouraged that if you have Accounting/Audit Matters Concerns, believe that a Breach of Conduct, Potential Violation or Grave Misconduct has occurred or is occurring, and/or a breach or violation of the Corporation's Code of Business Conduct to immediately report those facts to your immediate supervisor or to the Senior Vice President, Finance, either identifying yourself or on an Anonymous basis. If you identify yourself, you may then be requested to document your report in writing. You may also report your concerns Anonymously by sending an Anonymous letter (marked "Private & Confidential") to your immediate supervisor or the Senior Vice President, Finance. Upon receiving such reports or Complaints, immediate supervisors or the Senior Vice President, Finance shall promptly forward the same to the Chair who will oversee and endeavour to provide direction on the investigation and resolution of the matter. If you have reason to believe that your immediate supervisor and/or the Senior Vice President, Finance are involved in these matters, you should report those facts directly to the Chair.
- ii. If you later believe that you have been subject to discrimination, retaliation, threats or harassment for having made a report under this Policy, you must immediately report those facts in the same manner as detailed immediately above in (i.). 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.
- iii. Any complaints so received shall be handled as Confidential and promptly forwarded to the Chair.
- iv. Employees, consultants and non-employees may submit Anonymous Complaints to the Chair.
- v. Non-employees may also submit Complaints by mail (or other means of delivery) to the head office of ORLEN Upstream Canada marked "Private and Confidential – Attention: Chair of the Board of Directors". Envelopes so marked shall be forwarded unopened to the Chair.
- vi. The Chair shall report to the Board of Directors periodically about the process for receiving Complaints so that the Board of Directors can ensure that the process is satisfactory in its efficiency, accuracy, timeliness, protection of confidentiality or anonymity, and effectiveness.

2. Treatment of Complaints

- i. All reports and Complaints under this Policy will be promptly 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.
- ii. All employees, consultants and non-employees are required to cooperate in the investigation of reports of Accounting/Audit Matters, Concerns, Breaches of Conduct, Potential Violations or Grave Misconduct, or of discrimination, retaliation, threats or harassment resulting from the reporting or investigation of such matters.
- iii. In addition, an employee, consultant or non-employee may be subject to disciplinary action, including the possible termination of their employment or contract, if the employee, consultant or non-employee fails 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 may take remedial action commensurate with the severity of the offense. This action may include disciplinary action against the accused party, including termination. Reasonable and necessary steps may also be taken to prevent any further violations of this Policy.
- iv. Treatment of Complaints may include taking reasonable and necessary actions in order to prevent similar violations in the future.
- v. Whistleblower Hotline – Chair – email Russ.Tripp@orlenupstream.ca

3. Retention

All documents related to reporting, investigation and enforcement of and under this Policy, or of the discrimination, retaliation or harassment of an employee, consultant or non-employee that made a report or complaint hereunder, shall be kept:

- i. in accordance with the Corporation's record retention policy and applicable law;
- ii. subject to safeguards that ensure their confidentiality and, when applicable, the anonymity of the complainant; and
- iii. in such a manner as to maximize their effectiveness to Corporation's overall compliance and governance programs.

This Policy is intended to encourage reporting of wrongdoing by the Corporation's employees, consultants and non-employees and presumes that such persons will act in good faith and will not make false accusations. An employee, consultant 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. Employees 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, an employee 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 employee, is prohibited from using this Policy as a defense against the Corporation's lawful actions.

IV. Modification

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