

ORLEN Upstream Canada Ltd.

Whistleblower Policy


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1.0 INTRODUCTION

1.1 PURPOSE

This policy addresses the continuing commitment of ORLEN Upstream Canada Ltd. (the "**Corporation**") to integrity and ethical behavior. The Policy establishes procedures that allow the Corporation's employees and non-employees such as suppliers and contractors to confidentially and anonymously submit any concerns regarding activity that may be considered ethically, morally or legally questionable to their immediate supervisor, appropriate Corporation Representative, Chairman of the Board of Directors or to Jay Reid, c/o Burnet, Duckworth & Palmer LLP. without fear of retaliation.

1.2 DEFINITIONS


Chairman	Chairman of the Board of Directors for ORLEN Upstream Canada Ltd.
Corporation	ORLEN Upstream Canada Ltd. ("ORLEN").
Corporation Representative	An individual (employee, consultant, third party, etc.) authorized to act on behalf of the Corporation.
Grave Misconduct	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.
Whistleblower	A person who informs on a person or organization engaged in illicit activity.

2.0 WHISTLEBLOWER POLICY

2.1 WHAT TO REPORT

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

- Criminal conduct;
- Financial matters such as fraud, theft, inadequate internal accounting controls, and questionable accounting or auditing matters;
- Human resource matters including harassment, discrimination and workplace violence;
- Workplace health and safety matters;
- Failure to comply with legal or regulatory obligations that might cause environmental damage;
- Any other matter that any stakeholder believes needs to be brought to the attention of the Corporation or legal authorities.

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2.2 WHISTLEBLOWER PROTECTION

To the extent practical, the identity of any person who makes reports 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 or 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 an employee or other person 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.

Any person that has made a report in accordance with this policy and has been subject, as a result, to retaliation from the Corporation or any of its Corporation Representatives should document and report the retaliation to the Chairman or to Jay Reid, c/o Burnet, Duckworth & Palmer LLP. as soon as possible.

This policy is intended to encourage reporting of wrongdoing by the Corporation's employees and non-employees and presumes that such persons will act in good faith and will not make false accusations.

An 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.

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3.0 WHISTLEBLOWER PROCEDURE

3.1 REPORTING CONCERNS

As set forth in our Code of Business Conduct and Ethics, employees are encouraged to talk to their supervisors or other appropriate Corporation 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 employee 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 to their immediate supervisor either identifying themselves or on an anonymous basis. If the whistleblower chooses to be identified, they may then be requested to document their report in writing. Concerns may be submitted anonymously by sending an anonymous letter to your immediate supervisor, appropriate Corporation Representative such as Human Resources, the Chief Executive Officer or the Chief Financial Officer.

Individuals are encouraged to provide as much specific information as possible including names, dates, places and events that took place, the individuals perception of why the incident(s) may be a violation, and what action the employee recommends be taken.

If you have reason to believe that your immediate supervisor and the appropriate Corporation Representative are involved in these matters, you should report those facts directly to the Chairman or Jay Reid, c/o Burnet, Duckworth & Palmer LLP

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

Lukasz Brodowski
 Chief Executive Officer
 ORLEN Upstream Canada Ltd.
 E-mail: lukasz.brodowski@orlenupstream.ca

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

Malgorzata Guzinska-Blonska
 Chief Financial Officer
 ORLEN Upstream Canada Ltd.
 E-mail: malgorzata.guzinska-blonska@orlenupstream.ca

The contact information for the Chairman is as follows:

Russell Tripp
 Chairman
 ORLEN Upstream Canada Ltd.
 E-mail: russell.tripp@orlenupstream.ca

The contact information for ORLEN’s legal representative at Burnet, Duckworth & Palmer LLP is as follows:

Jay P. Reid
 Partner
 Burnet, Duckworth & Palmer LLP
 Email: jpr@bdplaw.com

Option A: Report your concern to your immediate supervisor

Immediate Supervisor

Option B: If you do not feel comfortable disclosing to your immediate supervisor, you may report your concerns to the Chief Financial Officer or the appropriate Corporation Representative such as Chief Executive Officer or Human Resources.

Chief Financial Officer
 (finance related matters)


Appropriate Corporation Representative
 (Chief Executive Officer, Human Resources)

Option C: If you have concerns regarding unknown or confirmed internal involvement in these matters, you should report those facts directly to Jay Reid, c/o Burnet, Duckworth & Palmer LLP of Chariman of the Board Russell Tripp.

Jay Reid, Burnet Duckworth and Palmer LLP
 OR
 Russell Tripp, Chairman of the Board

Jay Reid, Burnet Duckworth and Palmer LLP
 OR
 Russell Tripp, Chairman of the Board

Upon receiving such reports or complaints, the immediate supervisor, Chief Financial Officer, appropriate Corporation Representative shall promptly forward the concerns to the Chairman who will oversee and endeavour to provide direction on the investigation and resolution of the matter.

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3.2 DISCRIMINATION, RETALIATION OR HARASSMENT

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 to your immediate supervisor or the appropriate Corporation Representative. If, for any reason, you do not feel comfortable discussing the matter with your immediate supervisor or appropriate Corporation Representative, you should bring the matter to the attention of the Chairman or Jay Reid, c/o Burnet, Duckworth & Palmer LLP. 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.

4.0 INVESTIGATION AND DOCUMENT RETENTION

4.1 INVESTIGATION AND RETENTION

All reports and complaints under this Policy 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 employees, consultants and supervisors have a duty to cooperate in the investigation of reports.

In addition, an employee or consultant shall be subject to disciplinary action, possibly including the termination of their employment or contract, if the employee or consultant 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 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 policy.


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

Any complaint that any Corporation Representatives are involved in discrimination, retaliation or harassment in contravention of the Policy shall be promptly and thoroughly investigated. If a complaint of discrimination, retaliation or harassment is substantiated, appropriate disciplinary action, up to and including termination, will be taken.

All documents related to reporting, investigation and enforcement of and under this Policy, or of the discrimination, retaliation or harassment of an employee that made a report or complaint hereunder, shall be kept in accordance with the Personal Information Protection and Electronic Documents Act.

4.2 ADDITIONAL ENFORCEMENT INFORMATION

In addition to the Corporation's internal complaint procedure, employees and consultants should also be aware that certain federal, provincial, state and local law enforcement agencies may be authorized to review accounting/auditing matters concerns, breaches of conduct, potential violations or grave misconduct. The Corporation's policies and practices have been

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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 individual employees and consultants involved to civil and criminal penalties.

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

4.3 REVISION

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