

## WHISTLE BLOWER POLICY

As part of its Corporate Governance practices, Darelle Online Solutions Inc. (“the Company”) has a process called the **Whistle Blower Policy** that allows employees throughout the organization to report any unethical or illegal activity without fear of reprisal from their fellow employees, supervisor or other Company officials. Illegal activities include but are not limited to fraud, theft, accounting irregularities and bribery.

The Company’s **Code of Conduct** (“the Code”) was given to you to ensure that you understand and agree with the Company’s commitment to a culture of **honesty, integrity and accountability**. The Code and this Whistle Blower Policy are both available from the Secretary of the Company.

The Code provides the guidelines for employee behaviour and establishes the basis for open communication. It has been written and distributed to ensure that employees acting in good faith have the means to report actual or potential violations.

If you observe or become aware of any actual or potential violation of the Code or any law or regulation, that you believe is not being properly addressed by your supervisor or management of the Company, **it is your responsibility** to report the circumstances to the Independent Director designated by the Company’s Audit Committee, as outlined below. It is this Director’s responsibility to investigate any potential violation and report on the investigation.

As per the Code’s principles, there will be no reprisals against employees, officers or directors for reporting violations. While all individuals are encouraged to identify themselves to facilitate a thorough and confidential investigation, you are not required to do so and you may make a report anonymously.

Please use any of the following options to contact the Independent Director designated by the Audit Committee should you observe a violation of our Code of Business Conduct and Ethics or a law or regulation that you believe has not been properly complied with or correction action has not been taken:

The Independent Director designated by the Audit Committee is John Newman. He may be reached by confidential communication as follows: Tel: 403 660-3468 Email: [j.newman@shaw.ca](mailto:j.newman@shaw.ca)

Postal Address: **Darelle Online Solutions Inc., 4907 Fillinger Crescent, Nanaimo, B.C. V9V 1H9 – marked Private and Confidential**

You are strongly encouraged to review the Code of Conduct regularly. Please report any concerns which may arise through the options outlined above.