



110 – WHISTLEBLOWER POLICY AND PROCEDURES

I. PURPOSE

It is the responsibility of the Board of Directors to ensure that Sinopec Canada and its Canadian affiliates (Sinopec Canada Energy Ltd., Sinopec Daylight Energy Ltd. and SinoCanada Petroleum Corporation) ("**Sinopec Canada**" or the "**Company**") has appropriate procedures for the receipt, retention, and treatment of complaints about Sinopec Canada and its subsidiaries accounting, internal accounting controls and auditing matters, instances of corporate fraud and any other significant breaches of Sinopec Canada's policies. In addition, the Corporate Governance Committee must provide for confidential, anonymous submission by Sinopec Canada's employees, officers and directors of concerns regarding the foregoing matters. The procedures outlined below are intended to fulfill these responsibilities and are to ensure that any such complaints and concerns are promptly and effectively addressed.

II. PROCEDURES

1. Submission and Receipt of Complaints

Issues and concerns in any form, including in the form of a complaint, a demand for remedial action or a report of a suspected violation of law or a breach of Sinopec Canada policy (referred to herein as a "**complaint**"), including, but not limited to, those that relate to Sinopec Canada's HSE, accounting, internal controls or auditing matters, or instances of workplace violence or harassment, may be reported anonymously or otherwise to any member of the Corporate Governance Committee. The recipients of such complaint shall forward it promptly to the Chair of the Corporate Governance Committee. Complaints may be reported to a Corporate Governance Committee member in any manner, including in person, via email, or submitted via regular mail. Complaints submitted by mail should be addressed to Sinopec Canada's head office to the attention of the Chair or other member of the Corporate Governance Committee and marked "Private and Confidential", which mail will be forwarded unopened to such person.

Complainants may also raise a concern anonymously contacting Michael Laffin, Chair of the Corporate Governance Committee by telephone or email as follows:

Michael Laffin
Chair, Corporate Governance Committee
Phone: (403) 998-9203
Email: laffinmichaelj@gmail.com

2. Treatment of Complaints

- a) A Complainant may disclose his or her identity, but is not required to do so. Confidentiality of the Complainant will be maintained to the fullest extent possible, consistent with the need to conduct an adequate investigation. Any system established for exchanging information with a Complainant shall be designed to maintain anonymity.
- b) All complaints will be investigated promptly. The Chair of the Corporate Governance Committee shall inform the Corporate Governance Committee, in summary form or otherwise, of any complaint received, with an initial assessment as to the appropriate treatment of the complaint. Assessment, investigation and evaluation of any complaint shall be conducted by, or at the direction of, the Corporate Governance Committee.
- c) Following investigation and evaluation of a complaint, the Chair of the Corporate Governance Committee shall report to the Corporate Governance Committee on recommended disciplinary or remedial action, if any. The action determined by the Corporate Governance Committee to be appropriate under the circumstances shall then be brought to the Board of Directors of Sinopec Canada or to the appropriate member(s) of senior management for authorization or implementation.

III. FURTHER INFORMATION

Further information may be required depending on the nature of the issue and the clarity of the information provided. Allegations made anonymously should contain sufficient detail and information so that, if necessary, a meaningful investigation can be conducted.

IV. RETALIATION

Any effort to retaliate against any person making a complaint in good faith is strictly prohibited and shall be reported immediately to the Chair of the Corporate Governance Committee. An employee, officer or director who retaliates against a Complainant who has reported a violation in good faith is subject to discipline up to and including dismissal. Sinopec Canada reserves the right to discipline any individual who makes an accusation without a reasonable, good faith belief in the truth and accuracy of the information or who knowingly provides false information or makes false accusations. Such discipline may result in termination of the individual who makes the accusation and, if warranted, legal proceedings.

V. RETENTION OF RECORDS OF COMPLAINTS

The Corporate Governance Committee shall retain as part of the records of the Corporate Governance Committee any complaints submitted under these procedures, tracking their receipt, investigation and resolution, for a period of time in compliance with applicable laws and any corporate document retention policies. Complaints shall be retained subject to safeguards that ensure their confidentiality, and, when applicable, the anonymity of the person making the complaint.