



Whistle-Blower Policy

Policy Statement

BWNVEST aims to conduct its business with honesty and integrity consistently. If this commitment is compromised, BWNVEST will work to identify and address such situations. Therefore, it is the company's policy to ensure that when there are reasonable grounds to believe that an employee, manager, or any other person associated with the company has committed, or is about to commit, an action that could affect the company's business or reputation, the individuals responsible are reported.

The whistleblowing policy has been put in place to:

- Encourage employees, partners or managers to disclose this information or behaviour.
- Protecting complainants from reprisals.
- Treated all parties to an investigation in a fair and equitable manner.
- To ensure confidentiality as much as possible.
- Take corrective and disciplinary action if wrongdoing is discovered.

Purpose

The purpose of this whistleblowing policy is to encourage current and former employees, contractual third parties or partners to communicate events that raise serious concerns about BWNVEST. BWNVEST encourages and will support staff who report illegal practices or individuals who violate the organization's policies.

Scope

This policy applies to ALL employees of BWNVEST as well as contractual third parties or partners doing business with the company.



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Duty To Report Misconduct

It is the duty of all employees, contractual third parties or partners to report misconduct or suspected misconduct, including fraud and financial impropriety to the board. This includes misconducts such as but not limited to:

- 1) Providing false, misleading, or withholding material information on BWNVEST financial statements, accounting, auditing, or other financial reporting fraud.
- 2) Seeking material benefit or advantage that breaches BWNVEST's Conflict of Interest Policy
- 3) Misappropriation or misuse of BWNVEST resources, including funds, supplies, or other assets.
- 4) Unauthorized alteration or manipulation of computer files
- 5) Engaging in acts such as destroying, altering, mutilating, concealing, covering up, falsifying, or making false entries in any records that may be relevant to an official proceeding is prohibited under federal, provincial, or state law and regulations. Additionally, obstructing, influencing, or impeding any official proceeding in violation of these laws and regulations is strictly forbidden.
- 6) Violations of federal, provincial, or state laws that could lead to fines, civil damages, or harm to BWNVEST's reputation and public image.
- 7) Conduct that violates any BWNVEST policies and/or BWNVEST Code of Conduct
- 8) Danger to the health, safety, or well-being of employees and/or the public
- 9) Forgery or alteration of documents
- 10) Authorizing or receiving compensation for goods or services that have not been received or performed or making payments for services or products that are not delivered.
- 11) Authorizing or receiving compensation for hours not worked
- 12) Embezzling, self-dealing, or any unlawful private benefit (BWNVEST assets used improperly for personal gain).



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Acting in Good Faith

Individuals lodging a complaint of misconduct are required to act in good faith and possess reasonable grounds for believing that the disclosed information suggests wrongdoing.

Employees, third-party contractors, or partners who report an issue in good faith are protected from retaliation. Retaliation refers to any harmful action that affects a person who has made a report. Individuals who retaliate against someone for reporting in good faith may face disciplinary measures, including termination.

False or malicious allegations may lead to disciplinary action, including termination.

Procedure

A complaint may be submitted in writing to **Brian Warembourg Jr.**

The written statement must include the following information:

- Description of the offence
 - Date on which the complainant became aware of the offence
 - Name of the person suspected of the offence
 - Actions taken (if applicable) before filing a complaint or allegation (i.e. talk to the supervisor)
- 1) The declaration must be sent in writing to Brian Warembourg Jr by e-mail or by post. The complainant should expect to receive confirmation of receipt of the complaint within **72** hours by e-mail 7-10 days for post.
- Brian@bwnvest.com



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- 2) The complainant will not be dismissed, demoted, suspended, threatened, harassed or otherwise discriminated against due to the communication of a genuine concern. Any employee of BWNVEST who contravenes this policy when interacting with a complainant may be terminated. Similarly, any member of the Board who violates this policy in their interactions with a complainant may have their relationship with BWNVEST terminated.
- 3) A person must act in good faith and provide enough evidence to support their concern, but they do not need to prove the truth of an allegation. The frequency of contact between the complainant and the investigative body depends on the nature of the issue and the clarity of information provided. The investigating body may request more details from the complainant.
- 4) All complaints will be handled with confidentiality and sensitivity. The complainant shall remain anonymous, except in circumstances where the nature of the disclosure or subsequent investigation necessitates revealing their identity (e.g., during investigations or judicial proceedings). In such cases, every reasonable measure will be taken to protect the complainant from any adverse consequences resulting from disclosure.

Investigation

All relevant cases, including suspicious but unproven cases, will be reviewed and analyzed by a competent person designated by Brian Warembourg Jr. In some cases, this may involve an investigation by a legal adviser or an accountant. All investigations will be kept confidential to the extent possible. Appropriate corrective action will be taken, if necessary, and the findings will be communicated to the whistleblower and his or her supervisor.