



## WHISTLE BLOWING POLICY

### Scope

This policy applies to all 20-20 Technologies (the "Company") employees worldwide, including full time, part time, temporary and contract employees of all subsidiaries.

### Purpose

The Company is committed to the highest possible standards of ethical, moral and legal business conduct. In line with this commitment and the Company's commitment to open communication, this policy aims to provide an avenue for employees to raise concerns and reassurance that they will be protected from reprisals or victimization for whistle blowing in good faith.

### Whistle blowing policy

The whistle blowing policy is intended to cover serious concerns that could have a significant impact on the Company, such as actions that:

- May lead to incorrect financial reporting;
- Are unlawful;
- Are not in line with company policy, including the Code of Conduct, the Code of Ethics and the Disclosure Policy; or
- Otherwise amount to serious improper conduct.

### Safeguards

Harassment or victimization of the complainant will not be tolerated and every effort will be made to protect the complainant's identity.

Notwithstanding the preceding, the policy encourages employees to put their names to allegations because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will be investigated, but consideration will be given to:

- The seriousness of the issue raised;
- The credibility of the concern; and
- The likelihood of confirming the allegation from attributable sources;

In addition, malicious allegations will result in disciplinary action.

### Procedure

*Process For Raising A Concern* - The whistle blowing procedure is intended to be used for serious and sensitive issues. Serious concerns relating to financial reporting, unethical or illegal conduct should be reported in either of the following ways:

- Directly to Mr Benoit La Salle, Chairman, Audit Committee (514) 744-4408 #311
- Directly to Mr. Yannick Godeau, General Counsel (514) 332-4112 #288
- Mailing address alternative for written documents:

## **20-20 Technologies Whistleblower**

Att : Mr. Benoit La Salle  
750, Marcel-Laurin Blvd., Suite 375  
Saint-Laurent (Québec) H4M 2M4

e-mail : 2020whistleblower@hotmail.com

Employment-related concerns should continue to be reported through your normal channels such as your supervisor or Human Resources representative.

All callers will have the option to remain anonymous if they choose so.

### **Timing**

The earlier a concern is expressed, the easier it is to take action.

### **Evidence**

Although the employee is not expected to prove the truth of an allegation, the employee needs to demonstrate to the person contacted that there are sufficient grounds for concern.

### **Handling of the complaint**

The action taken will depend on the nature of the concern. The Audit Committee of the Company's Board of Directors receives a report on each complaint and a follow-up report on actions taken.

### **Initial inquiries**

Initial inquiries will be made to determine whether an investigation is appropriate, and the form that it should take. Some concerns may be resolved by agreed action without the need for investigation.

### **Report to Complainant**

The complainant will be given the opportunity to receive follow-up on their concern in two weeks, assuming he has identified himself, regardless of whether he wishes to remain anonymous to anyone other than the Chairman of the Audit Committee or the General Counsel:

- Acknowledging that the concern was received;
- Indicating how the matter will be dealt with;
- Giving an estimate of the time that it will take for a final response;
- Telling them whether initial inquiries have been made;
- Telling them whether further investigations will follow, and if not, why not.

### **Further Information**

The amount of contact between the complainant and the body investigating the concern will depend on the nature of the issue and the clarity of information provided. Further information may be sought from the complainant.

### **Information**

Subject to legal constraints, the complainant will receive information about the outcome of any investigations.

*The Company reserves the right to modify or amend this policy at any time as it may deem necessary.*