



WHISTLEBLOWER POLICY AND PROCEDURES

As of February 5, 2015

1. Purpose

It is the Audit and Governance Committee's responsibility to ensure that CES Energy Solutions Corp. (the "**Corporation**") has appropriate procedures for the receipt, retention and treatment of complaints about the Corporation's accounting, internal accounting controls and auditing matters. In addition, the Audit and Governance Committee must provide for confidential, anonymous submission by the Corporation's employees, consultants, service providers, officers and directors of concerns about questionable accounting or auditing 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.

2. Procedures

(a) 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 the Corporation's policy (referred to herein as a "**complaint**") that relate to the Corporation's accounting, internal accounting controls, or auditing matters may be reported anonymously or otherwise to any member of the Audit and Governance Committee. The recipients of such complaint shall forward it promptly to the Chair of the Audit and Governance Committee. Complaints may be reported to an Audit and Governance Committee member in any manner, including in person, via email, or submitted via regular mail. Complaints submitted by mail should be addressed to the Corporation's head office to the attention of the Chair or other member of the Audit and Governance Committee and marked "Private and Confidential", which mail will be forwarded unopened to such person.

Complainants may also raise a concern anonymously by calling ConfidenceLine™, a 24-hour reporting hotline service. Each Complainant's call will be answered by this third party service that will submit the Complainant's concern to the Chair of the Audit and Governance Committee. ConfidenceLine™'s toll free number is **1-800-661-9675**.

(b) Treatment of Complaints

- (i) 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.

- (ii) All complaints will be investigated promptly. The Chair of the Audit and Governance Committee shall inform the Audit and 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 Audit and Governance Committee.
- (iii) Following investigation and evaluation of a complaint, the Chair of the Audit and Governance Committee shall report to the Audit and Governance Committee on recommended disciplinary or remedial action, if any. The action determined by the Audit and Governance Committee to be appropriate under the circumstances shall then be brought to the Board of Directors of the Corporation or to the appropriate member(s) of senior management for authorization or implementation.

3. 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 Audit and Governance Committee. An employee who retaliates against a Complainant who has reported a violation in good faith is subject to discipline up to and including dismissal.

4. Retention of Records of Complaints

The Audit and Governance Committee shall retain as part of the records of the Audit and 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.