



CANADIAN SPORT INSTITUTE ALBERTA WHISTLE BLOWING POLICY

The Canadian Sport Institute Alberta (CSIAB) is committed to maintaining an atmosphere of open communication and trust between employees and management. Furthermore, the integrity of our financial information is paramount. The CSIAB must maintain a workplace where CSIAB employees, contractors and Board members who reasonably believe that they are aware of conduct in violation of CSIAB policies or our legal duties can raise those concerns free of any harassment, discrimination or retaliation. Therefore, individuals are encouraged to report those concerns as set forth below.

If an individual has reason to believe that a possible violation of CSIAB policies or applicable law has taken place, the violation must be reported immediately. Examples of reportable actions include, but are not limited to:

- any indication of fraud
- misappropriation of company resources
- substantial variation in financial reporting methodology from prior practice or from generally accepted accounting principles
- disclosures in reports and other public disclosures that are not full, fair, accurate, timely and understandable
- conduct that is not honest and ethical
- conflicts of interest
- potential violations of governmental rules and regulations or this policy
- the falsification, concealment or inappropriate destruction of corporate or financial records.

A report must be submitted by the individual in writing to one of the following:

- the President & CEO
- Chair of the Board of Directors
- Chair of the Audit Committee

Any of these individuals who receive such a report must forward that report to the Audit Committee for investigation.

The report should include the following items:

- a description of the matter or irregularity
- the period of time during which the individual observed the matter or irregularity
- any steps that the individual has taken to investigate the matter or irregularity, including reporting it to a supervisor and the supervisor's reaction.

The report may include, as an option, the individuals contact information in the event that additional information is needed. However, there is no requirement that the individual identifies himself or herself, if the choice is to remain anonymous.

The Audit Committee upon receiving such a report will appoint an individual(s) to investigate. This individual(s) may be either internal or external at the discretion of the Audit Committee. The Audit Committee will alert the Board of Directors that an investigation is in progress. All information disclosed during the course of the investigation will remain confidential, except as necessary to conduct the investigation and take any remedial action, in accordance with applicable law.

All individuals have a duty to cooperate in the investigation of reports of any conduct covered by this policy. Employees and contractors will be subject to disciplinary action, including the termination of their employment, if they fail to cooperate in an investigation or deliberately provide false information during an investigation.

At the conclusion of the investigation, the appointed investigator(s) must submit a written report to the Audit Committee. The Audit Committee will inform the Board that the investigation is complete and should the allegations be deemed to have merit, will forward the investigator(s) report to the Board for action.

If, at the conclusion of the investigation, the Board determines that a violation of its legal duties or policies has occurred, it will take remedial action commensurate with the severity of the offense.

Any individual reporting concerns under this policy has a right to raise those concerns without fear of harassment, discrimination or retaliation. As a result, the CSIAB strictly prohibits any discrimination, retaliation, or harassment, actual or threatened, against any person who reports conduct in violation of its legal duties or policies (including questionable accounting or auditing matters, or the reporting of fraudulent financial information) based on the person's honest belief that such misconduct occurred.

The CSIAB also strictly prohibits any discrimination, retaliation or harassment against any person who participates in the investigation of a report including:

- by providing information and otherwise assisting in the investigation
- by filing documents, testifying at a hearing, participating in or otherwise assisting in a proceeding filed or to be filed report, relating to allegations in a report

If an individual later believes that he or she has been subject to discrimination, retaliation, or harassment for having made a report under this policy, these facts must be reported immediately to the President or Chair of the Board of Directors and the Chair of the Audit Committee. If you have reason to believe that all of those persons are involved in the matter you wish to report, then you should report those facts to the CSIAB external legal counsel.