



WHISTLEBLOWER POLICY

APPLIES TO: All Employees

General

Our goal at Woodbine Entertainment Group is to conduct business by the highest personal and professional ethical standards, as well as to comply with all laws and regulations that apply to our business. Adherence to these standards will help to ensure our decisions reflect care and consideration for all our stakeholders.

Ethical business behaviour is the responsibility of every team member and is reflected not only in our relationships with one another, but also with our customers, other organizations, suppliers, competitors, government, and the public.

This policy establishes procedures that allow Woodbine Entertainment employees and/or members of the public to submit their concerns confidentially and anonymously to the company's Board of Directors without fear of retaliation. Concerns may include, but are not limited to, violations of laws or regulations that govern the company's business, violations of the company's Code of Ethical Business Practices, and/or the Code of Business Conduct and Ethics – Conflict of Interest Policy of the Board of Directors.

Complaints or submissions regarding unlawful activities or conduct in violation of the Respect in the Workplace Policy, the Code of Ethical Business Practices or the Code of Business Conduct and Ethics – Conflict of Interest Policy of the Board of Directors are referred to in this policy as "alleged irregularities." Alleged irregularities include, without limitation, improper or fraudulent accounting, documentation or financial reporting, and other conduct which is reasonably suspected to be in violation of applicable laws or Woodbine Entertainment policies.

Reporting Violations

It is the responsibility of all employees, directors, and officers to report alleged irregularities in accordance with our Whistleblower Policy.

The Company has retained third-party whistleblower services provider Clearview Strategic Partners ("Clearview") to receive submissions and complaints pursuant to this policy. Clearview will treat all submissions anonymously, if requested. Submissions and complaints may be provided:

- By calling Clearview's toll-free number at 1-844-669-2011
- Online through Clearview's secure website at <http://www.clearviewconnects.com/>
- By mail through Clearview's confidential post office box at P.O. Box 11017, Toronto, Ontario, M1E 1N0.

Clearview will report all submissions and complaints to Woodbine Entertainment's Board of Directors as may be appropriate. Anonymous submissions and complaints will be submitted by Clearview to the Board of Directors on this basis.

No Retaliation

No employee, director, or officer who makes a report pursuant to this policy in good faith shall suffer harassment, retaliation, or adverse employment consequence. An employee, director, or officer who retaliates against someone who has made a report pursuant to this policy, in good faith, is subject to discipline, up to and including termination of employment.

Investigations of Complaints

The Board of Directors will determine the appropriate course of action relating to any reported violations. This may include a full investigation of the violation(s), with or without the input or assistance of management. The Board of Directors may retain independent investigators, legal counsel, accountants, or other advisers to assist it in its investigation(s).

Acting in Good Faith

Anyone filing a complaint or submission pursuant to this policy must be acting in good faith and have reasonable grounds for believing the information disclosed is an alleged irregularity. Any allegations that prove to be unsubstantiated, or made maliciously or knowingly to be false, will be viewed as a serious offence. An employee making such complaints or submissions may be subject to disciplinary action.

Confidentiality

Complaints or submissions made pursuant to this policy may be submitted on a confidential basis and/or submitted anonymously. All complaints or submissions will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

All reports will be promptly investigated and, if warranted by the investigation, appropriate corrective action will be taken.

The Company shall retain records of complaints for a period of no less than seven (7) years as a separate part of the records of the Company's Board of Directors.

Further Reference

Code of Ethical Business Practices
Respect in the Workplace

Policy #2-3
Policy #5-2

Approval: _____

DocuSigned by:
Michael Copeland
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Michael Copeland, CEO

Date: March 1, 2024

ISSUED
July 2015

REVISED
July 2016, August 2021, Mar 2024