



DEVONIAN

WHISTLEBLOWER POLICY

APPROVED BY THE BOARD OF DIRECTORS ON OCTOBER 19, 2015

AMENDED, RESTATED AND ADOPTED BY THE BOARD OF DIRECTORS ON NOVEMBER 20, 2023



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WHISTLEBLOWER POLICY

I. GENERAL

Devonian Health Group Inc., (the “**Corporation**”), seeks to maintain the highest professional ethical standards and comply with all applicable laws and government rules and regulations, accounting controls, and audit practices.

The Corporation has created a work environment based on trust and respect so that all employees can work without fear and free from intimidation, harassment, and discrimination. One component of this commitment consists of fostering an atmosphere of openness and honesty, where any problem, concern, or complaint about wrongdoing can be raised in good faith without fear of any retaliation whatsoever.

II. POLICY STATEMENT

This policy provides for the possibility for the Corporation employees and officers, including temporary staff and consultants, to communicate the existence of a problem or serious concern in good faith regarding Wrongdoing (hereinafter defined) that may occur in the Corporation. It does not intend to call into question financial or business decisions made by the Corporation.

At the same time, this policy provides for confidential and anonymous reporting.

III. RESPONSIBILITY FOR THE POLICY

In accordance with its mission and applicable securities regulations, the Audit Committee of the Corporation’s board of directors (the “**Board**”) is responsible for ensuring that a confidential and anonymous reporting process is in place so that individuals can report any Wrongdoing associated with the Corporation.

Under the direction of the Audit Committee, the Audit Committee chair is entrusted with the responsibility of applying this policy and ensuring that the Corporation complies with it.

IV. WRONGDOING

For the purposes of this policy, the concept of Wrongdoing is broad and extensive. It includes any act that, in the whistleblower’s opinion, is illegal, unethical, contrary to the Corporation’s policies, or reprehensible or inappropriate in any other manner, particularly:



- a) Violation of applicable laws, rules, or regulations that relate to the Corporation's reporting;
 - b) Fraud or deliberate errors in the preparation, assessment, examination, or audit of the Corporation's financial statements;
 - c) Fraud or deliberate errors in the entries in or the maintenance of the Corporation's financial records;
 - d) Deficiencies in the Corporation's policies and internal controls or failure to comply with such policies and controls;
 - e) False declarations made by or to a director, officer, or employee of the Corporation or one of its subsidiaries regarding items in the financial records and reports or audit reports;
 - f) Failure to present a complete and accurate report of the Corporation's consolidated financial position;
 - g) Misappropriation of the Corporation's funds; or
 - h) Acts committed to conceal any of the abovementioned acts
- (collectively "**Wrongdoing**").

V. COMMUNICATION OF THE POLICY

Through the Corporation's management, the Board ensures that all of the Corporation's employees, including temporary staff and consultants, are familiar with the policy.

They are provided with a copy of the policy and informed that it is available for consultation on the Corporation's website. They are also informed of any major changes made to the policy.

New directors, officers, and employees, including temporary staff and consultants, receive a copy of the policy and are made aware of its importance.

VI. REPORTING AN ALLEGED BREACH OR MAKING A COMPLAINT¹

If you have a complaint or concern you wish to report, including, but not limited to a complaint or concern regarding alleged Wrongdoing, you may do so using any of the following options:

¹ **Note to Draft:** Contact information to be confirmed with Lighthouse Services.



1. Website : www.lighthouse-services.com/[●]
2. Toll-Free Telephone
 - a. [●]
3. Email : reports@lighthouse-services.com (must include company name with report)
4. Fax : [●]

Concerns should be expressed in writing. Disclosures of Wrongdoing must include relevant, accurate, and sufficient information on dates, individuals, locations, witnesses, figures, etc. so that a reasonable investigation can be conducted.

VII. ANONYMITY AND CONFIDENTIALITY

The Corporation undertakes to maintain adequate procedures for the anonymous and confidential reporting of complaints. The identity of whistleblowers is not disclosed unless they expressly authorize the disclosure of their names, or such disclosure is required by law.

Anonymous and confidential reports are sent only to individuals who must be informed of them so that alleged Wrongdoing can be investigated.

VIII. NO NEGATIVE REPERCUSSIONS

No member of the Corporation's staff who raises a concern in good faith or reports alleged Wrongdoing will be subject to harassment, retaliation, or adverse employment action.

Any staff member or representative of the Corporation who retaliates against someone who has reported a concern in good faith regarding alleged Wrongdoing commits a serious breach of this policy and is subject to disciplinary action up to and including dismissal.

The protection provided for extends to anyone who provides information related to an investigation, including an internal investigation.

The Corporation's staff must refrain from confronting a person under investigation or conducting independent investigations. In the event that an investigation reveals criminal activity, the appropriate law enforcement agency will be informed.

IX. PROCESSING DISCLOSURES OF WRONGDOING

Upon receipt of a disclosure or report of Wrongdoing, the Audit Committee chair acknowledges its receipt to the extent possible.

The Audit Committee chair opens a file that is kept in a secure location to protect the confidentiality of information on the whistleblower.



It is then determined whether:

- (i) The disclosure of Wrongdoing actually deals with a subject covered by this policy;
- (ii) The alleged breach is serious;
- (iii) The disclosure of Wrongdoing appears to be based on credible allegations and information.

If the Audit Committee chair believes that the complaint meets the criteria in the preceding paragraph, he/she must refer to the Audit Committee so that it can conduct an investigation. To do this, the Audit Committee may use internal or external legal or accounting resources or anyone else if necessary.

During the investigation, the Audit Committee must have access to all of the Corporation's books and records. The Corporation's directors and employees must cooperate fully with the investigation.

In the conduct of its investigation, the Audit Committee must make reasonable efforts to protect the confidentiality of information on the whistleblower.

Investigations must take place as quickly as possible, depending on the nature and complexity of disclosures of Wrongdoing and the questions that are often raised.

X. RECORD KEEPING

The Audit Committee chair must keep a file on all reports, complaints, questions, and related documents for at least three years.

XI. AUDIT COMMITTEE'S REPORT

The Audit Committee chair keeps a record of all complaints to track their receipt, investigation, and resolution and prepares a periodic summary report of such reports for the Audit Committee.

Notwithstanding the foregoing, the Audit Committee chair must report to the Audit Committee immediately regarding any complaint that may have serious consequences for the Corporation.

Appropriate corrective measures may be taken immediately based on the Audit Committee's recommendations.



XII. EXAMINATION OF THE WHISTLEBLOWER POLICY

The effectiveness of this policy is monitored by the Audit Committee.

The Audit Committee assesses this policy annually to determine whether it provides an effective confidential and anonymous procedure for disclosing Wrongdoing.

XIII. REPORTS TO REGULATORY AUTHORITIES

Notwithstanding the foregoing, nothing contained herein shall limit the ability of employees of the Corporation to file a charge or complaint with a governmental agency in the United States or/and in Canada and communicate with any such agency or otherwise participate in any investigation or proceeding that may be conducted by any such agency, including by providing documents or other information in connection therewith, without notice to the Corporation.