

## ***WHISTLEBLOWER POLICY***

The following whistleblower policy was originally adopted by the board of directors of Invesque Inc. (the “**Corporation**”) on April 5, 2016, and modified on December 6, 2021.

---

As indicated in the Code of Business Conduct and Ethics of the Corporation, the Corporation and its subsidiaries (collectively, the “**Invesque Entities**”) have a strong commitment to the conduct of their business in a lawful and ethical manner. Directors, officers, managers and employees of the Invesque Entities (collectively, “**Invesque Personnel**”) are expected to talk to supervisors, managers or other appropriate personnel about concerns they may have in respect of illegal or unethical behavior and when in doubt about the best course of action in a particular situation. It is the policy of the Invesque Entities not to allow retaliation for reports of such conduct made in good faith. It is, at the same time, unacceptable to file a report knowing it is false.

The Invesque Entities require honest and accurate recording and reporting of information. The Invesque Entities’ accounting records are relied upon to produce reports for management, directors, managers, securityholders, governmental agencies and persons with whom the Invesque Entities do business. All of the Corporation’s financial statements and the books, records and accounts on which they are based must appropriately reflect the Invesque Entities’ activities and conform to applicable legal, accounting and auditing requirements and to the Invesque Entities’ system of internal controls.

### **1. Confidential Complaint Procedures**

Any employee with a good faith concern about any accounting or auditing matter or any other matter which such employee believes in violation of the Code of Business Conduct and Ethics, including:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statements of the Corporation,
- fraud or deliberate error in the recording or maintaining of financial records of the Invesque Entities,
- deficiencies in, or non-compliance with, the Invesque Entities’ system of internal controls,
- misrepresentations or false statements to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Invesque Entities, or
- deviations from full and fair reporting of the Invesque Entities’ financial condition,

can report those concerns directly to the Chairman of the Audit Committee of the Corporation (who is independent of management of the Invesque Entities) on a confidential and, if desired, anonymous basis at the following email address:



Gail Steinel  
Email: gail.executiveadvisors@gmail.com

Confidentiality of complaints received by the Chairman will be maintained to the fullest extent possible, consistent with the need to conduct an appropriate review. When possible, the Chairman will acknowledge receipt of a complaint, although it is not the intention to communicate to the person making the complaint the status of its review or resolution.

Upon receipt of a complaint, the Chairman will determine whether the complaint relates to a questionable accounting or auditing matter. Any complaints that do so relate will be immediately brought to the attention, and reviewed under the direction, of the Audit Committee of the Corporation. Prompt and appropriate corrective action will be taken when and as warranted in the judgement of the Audit Committee.

The Chairman will maintain a log of all complaints that are received, tracking their receipt, investigation and resolution.

## **2. Protection of Invesque Personnel**

The Invesque Entities will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any Invesque Personnel in the terms and conditions of employment based upon any lawful actions with respect to good faith reporting of complaints as contemplated in these procedures.

