

	<b>Whistleblower Policy and Integrity Helpline</b>	
	<b>Policy #:</b> Whistleblower– 001	<b>Created by:</b> Guy Cocquyt
	<b>Applicable to:</b> All salaried and hourly personnel, direct service providers, contractors, and executive officers	<b>Approved by:</b> W. J. (Bill) Lingard
	<b>Dated:</b> October 18, 2007	<b>Revised:</b> September 30, 2009

### **1.0 Purpose**

Flint Energy Services Ltd. ('Flint') is a public company that is responsible to our shareholders, employees and clients to conduct business in an ethical and honest manner, in addition to adhering to all laws and regulations governing our company's activities. As part of Flint's corporate culture, it is every employee's responsibility to report any suspected breach of ethics, law, or other abuses which are not in keeping with the company's standards of ethical behaviours, disclosure practices, code of ethics and business integrity.

### **2.0 Policy**

The Whistleblower Policy has been designed to provide Flint's employees with an anonymous and confidential means to report any suspected incidents using a third party confidential communications tool. This anonymous avenue of reporting is provided by EthicsPoint and is called the 'Integrity Helpline'.

The Integrity Helpline is a comprehensive and confidential reporting tool to address fraud, abuse, respect issues and misconduct in the workplace. All reports received are investigated in a discreet and confidential matter and resolved expeditiously.

Flint values integrity, doing the right thing, honesty, trustworthiness and open communication. When individuals have a concern, Flint encourages employees to discuss it with their supervisor, human resources manager or senior management. When individuals are concerned about retaliation or negative consequences, the Integrity Helpline provides a confidential means of reporting their concerns.

Retaliation against anyone making a complaint or raising an issue will not be tolerated.

The Whistleblower Policy and the Integrity Helpline contact information are posted at all Flint locations, on the company's website, and on the company's intranet ('OFE'). Upon the hiring of all new employees, each is provided with a copy of Flint's Whistleblower Policy.

### **3.0 Definitions**

**Anonymous Reporting:** The identity of the whistleblower is kept confidential by use of a third party to whom the report, complaint or concern can be made. The identity of the person reporting is not disclosed to the company without the permission of the individual.

**Integrity Helpline:** An anonymous third party communications and reporting tool for any person to report a suspected incident by website or toll free number at any time.

**Suspected Incidents:** Any incident which the individual reasonably believes is a breach of company policy or standards of behaviour, or laws or regulations under which the company must operate. Suspected incidents are also described as reports, complaints or concerns raised by individuals.

Third Party: EthicsPoint has been engaged by Flint Energy Services Ltd. to provide independent third party communications and reporting tools, allowing any person to report his or her complaint of any kind in a confidential and anonymous manner.

Whistleblower: Any person (employee, client, stakeholder or public member) who reports his or her complaints or concerns of suspected incidents of illegal, irregular or inappropriate behaviour, which violates internal company policies or the laws and regulations which the company is subject to operate under. A whistleblower is also described as a complainant.

#### **4.0 Scope**

All reports pertaining to: fraud, theft, embezzlement, securities violations, accounting and auditing processes and reporting, and falsification of contracts received through the Integrity Helpline are forwarded directly to the Audit Committee Chair for immediate attention. The Audit Committee is made up of non-management members of the Board of Directors who are responsible for investigating any reported abuses and are able to administer appropriate action.

Other reports outside of the categories listed above are forwarded directly to a senior human resources person for immediate attention and investigation.

#### **5.0 Procedures**

Any whistleblower who believes he/she has witnessed or has knowledge of business being conducted in an unethical and dishonest manner, is encouraged to firmly and clearly make known to the offending individual that the behaviour is deemed to be against the law, regulation or company policy and that the incident or behaviour must stop.

If a whistleblower cannot confront the offending individual, he/she is encouraged to speak directly with their immediate supervisor, human resources manager, or senior management.

If a whistleblower cannot address the issue directly to an appropriate Flint representative, he/she should access the Integrity Helpline to file a complaint. The employee may speak with an EthicsPoint representative at any time through a toll free phone number, or may access the Integrity Helpline website and follow the anonymous web reporting procedures.

EthicsPoint will immediately forward the report to the Audit Committee Chair.

The Audit Committee Chair will direct the investigation of the complaint using internal and external resources as needed, to determine whether there has been a breach of internal policies, code of ethics, laws or regulations, and document the findings.

The identity of the whistleblower, and that of the individual named in the complaint, will not be disclosed without their knowledge and only when required to fully investigate the complaint.

The Chair of the Audit Committee will, in consultation with senior management of Flint, external counsel or appropriate external authorities and regulators, take necessary corrective action including internal disciplinary action or initiating criminal or civil proceedings.

All reported incidents will be documented by the Audit Committee Chair. Documentation will be labeled "Strictly Confidential" and must include the following as a minimum:

- The original report of the incident;
- A summary of the investigation;
- Copies of any documentation gathered in support of the investigation;
- A log of any communications with the whistleblower; and
- A summary of the disposition of the incident.

Documentation will be maintained by the Internal Audit Manager in accordance with the standards outlined in the company's Record Retention Policy. Documentation will only be made available to members of the Audit Committee, the Corporate Secretary, the external auditor, Flint legal counsel or counsel hired in connection with the reported incident and Flint's Privacy Officer. Disclosure to any other individual will require the approval of the Internal Audit Manager and Flint's Privacy Officer.

#### **6.0 Third Party Contact Information**

Suspected incidents can be reported confidentially at any time to EthicsPoint, through Flint's Integrity Helpline, by accessing the following:

Website: [www.flintenergy.ethicspoint.com](http://www.flintenergy.ethicspoint.com)

Toll Free: 1-888-332-3564