

Policy Regarding Whistleblowing

Purpose

As a public company, 3TL Technologies Corp. and its subsidiary, 3 Tier Logic Inc. (together referred to as "3TL" or the "Corporation"), aspire to conduct its affairs with honesty and integrity. As a part of the support for this effort the Corporation will maintain a system to receive, retain and address all confidential submissions by employees and consultants concerning questionable management and corporate practices and the potential violation of any law.

Your normal channel for reporting misconduct of any nature is through your immediate supervisor. If you have attempted to report through this channel and feel that the response was not adequate, or, if you feel that reporting the situation through the normal channel would prejudice your position or future in the organization, you are encouraged to report through the Whistleblower Hotline noted below.

The 3TL Whistleblower Policy

The Whistleblower Policy is part of the overall Ethics Program of the Corporation, which also includes the Corporation's Code of Conduct. The purpose of the Whistleblower Policy is to provide an alternative process for employees and consultants of the Corporation by which they can raise concerns free of any discrimination, retaliation or any other violation of the Corporation's Code of Conduct. Employees are encouraged to follow normal administrative process to report their concern to their immediate supervisor, next higher manager or CEO. However, when the employees are uncomfortable, for good reason, with reporting their concerns through the administrative chain then they may use the Whistleblower Hotline. The Policy is meant to apply to current employees and consultants. Employees are usually the first to know when something is going seriously wrong. A culture of turning a "blind eye" to such problems means that the alarm is not sounded and those in charge do not get the chance to take action before real damage is done. As a result, the Corporation supports the disclosure of conduct which constitutes a violation of law, unethical behaviour or substantial mismanagement of Company resources. Nothing in this policy is intended to prevent an employee or consultant from reporting information to a law enforcement or regulatory agency if a breach of federal or provincial statute or regulation is suspected; however, employees and consultants are encouraged to first exhaust their ability to have their concerns addressed via the normal channels or the Whistleblower Hotline.

Events that might trigger the use of this mechanism can cover various types of misconduct, including, but not limited to:

- An unlawful act whether civil or criminal;
- Breach of an existing Code of Business Conduct and Ethics;
- Breach of or failure to implement or comply with any approved policy of the Corporation;
- Knowingly breaching federal or provincial laws or regulations;
- Unprofessional conduct or conduct that is below recognized and established standards of practice;
- Questionable accounting or auditing practices;
- Dangerous practices likely to cause physical harm or damage to any person/property;
- Failure to rectify or take reasonable steps to report a matter likely to give rise to a significant and avoidable cost or loss to the Corporation;
- Abuse of power or authority for any unauthorized or ulterior purpose; and
- Unfair discrimination in the course of employment or provision of services.

It is the policy of the Corporation to encourage employees and consultants, when based on their reasonable belief they have concerns, or believe that a potential violation has occurred or is occurring, and that reporting the situation through the normal channels would prejudice their position or future in the organization, to report those concerns (on an anonymous basis, if employees or consultants so desire) by contacting the Whistleblower Hotline at 1.604.639.5444, or by sending a report to whistleblower@3tierlogic.com. All reports will be taken seriously and will be promptly investigated. The specific action taken in any particular case will depend on the nature and gravity of the conduct or circumstances reported. Where the reported concerns are found to be accurate, and where a violation has occurred or is occurring, those matters will be corrected and, if appropriate, the persons responsible will be disciplined.

In addition, the Corporation is committed to providing a work environment in which employees and consultants, when based on their reasonable belief, have concerns, or believe that a potential violation has occurred or is occurring, can raise those concerns free of discrimination, retaliation, threats or harassment. Accordingly, the Corporation strictly prohibits discrimination, retaliation, threats or harassment of any kind against any employee or consultant who, based on the employee's or consultant's reasonable belief that such conduct or practices have occurred or are occurring, reports that information to the Corporation in accordance with this Whistleblower Policy.

In addition, discrimination, retaliation, threats and harassment are strictly prohibited against employees or consultants, who file, testify, participate in, or otherwise assist in a proceeding related to an alleged violation of Canadian securities rules or any provision of law relating to fraud against the Corporation or its shareholders.

Reporting and Investigation

If you believe that a potential violation has occurred or is occurring, you have an obligation to immediately report those facts. Your normal administrative channel for reporting misconduct is to make a report to your direct supervisor. If you are uncomfortable with making the complaint to a supervisor, the complaint should be made to the next higher level of management or the CEO. A report made directly to management will enable a quicker response.

If you have attempted to report through this channel and feel the response was not adequate or if you feel that reporting through this channel would prejudice your position, you are encouraged to report through the Whistleblower Hotline at 1.604.639.5444 or by e-mailing whistleblower@3tierlogic.com.

Reports of incidents should contain as much specific information as possible, including names, dates, and events that took place and the reporting individual's perception of why the incident may be a violation of corporate policies.

All reports and complaints under this Policy will be promptly and thoroughly investigated, and 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 employees, consultants and supervisors have a duty to cooperate in the investigation of reports of any potential violations, or of discrimination, retaliation, threats or harassment resulting from the reporting or investigation of such matters.

The amount of contact with the officers considering the issues will depend on the nature of the matters raised, the potential difficulties involved and the clarity of the information provided. If necessary, the Corporation will seek further information from you. The Corporation will take steps to minimize any difficulties which you may experience as a result of raising a concern. The Corporation accepts that you need to be assured that the matter has been properly addressed. Thus, subject to legal constraints, we will inform you of the outcomes of any investigation.

Management and the independent Audit Committee are required to report any hotline activity and corresponding investigation results to the Board of Directors on a quarterly basis.

Financial and Accounting Matters

Employees with concerns regarding Accounting Matters may report their concerns on a confidential basis through the Whistleblower Hotline at 1.604.639.5444 or by e-mailing whistleblower@3tierlogic.com.

These procedures relate to employee complaints in regards to any questionable accounting or auditing matters including, without limitation, the following:

- fraud or deliberate error in preparation, evaluation, review or audit of any financial statement of the Corporation;
- fraud or deliberate error in the recording and maintaining of financial records of the Corporation;
- the misleading or coercion of auditors;
- deficiencies in, or non-compliance with the Corporation's internal financial controls;
- misrepresentation or false statement to, or by, a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Corporation; or
- deviation from full and fair recording of expenses and liabilities and reporting of the Corporation's financial condition.

In certain situations, it may be the failure to act that gives rise to the concern. Such omissions should also be reported.

Discrimination, Retaliation or Harassment

If you believe that you have been subject to discrimination, retaliation, threats or harassment for having made a report under this Policy, you are encouraged to report through the Whistleblower Hotline at 1.604.639.5444 or by e-mailing whistleblower@3tierlogic.com.

If you believe that a potential violation has occurred or is occurring, you must report the facts through the Whistleblower Hotline at 1.604.639.5444 or by e-mailing whistleblower@3tierlogic.com.

It is imperative that you bring the matter to the Corporation's attention promptly so that any concern of discrimination, retaliation, threats or harassment can be investigated and addressed quickly and appropriately. Complaints that are made long after the incident, without specific details, are more difficult to investigate properly.

Retention of Documents

All documents related to reporting, investigation and enforcement under this Policy or of the discrimination, retaliation or harassment of an employee who made a complaint or report hereunder,

shall be retained in a confidential and restricted manner in accordance with the Corporation's policies and applicable law.

Commitment

The Corporation will ensure that substantial and adequate resources are put into the investigation of any complaint which it receives. However, the Corporation will regard the making of any deliberately false or malicious allegations by any employee of the Corporation as a serious offence which may result in disciplinary action, up to and including dismissal for cause.

Modification

The Board of Directors of the Corporation can modify this Policy from time to time in its sole discretion. Modification may be necessary, among other reasons, to maintain compliance with federal, provincial, or local regulations and/or accommodate organizational changes within the Corporation.

Contacts

Whistleblower Hotline 1.604.639.5444

whistleblower@3tierlogic.com

Date

April 24, 2018