

# AGILITY HEALTH, INC.

## WHISTLE BLOWING POLICY

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### **General**

The Corporation is committed to the highest possible standards of openness, honesty and accountability. In line with that commitment, we expect employees and others that we deal with who have serious concerns regarding financial statement disclosures, accounting, internal accounting controls or auditing matters, as well as securities and regulatory matters, and matters pertaining to fraud, to come forward and voice those concerns.

Employees are often the first to realize that there may be something seriously wrong within a company; however, they may not express their concerns in order to avoid disloyalty, harassment or victimization. This whistle blowing policy (the “**Policy**”) is intended to encourage and enable employees to raise serious concerns within the Corporation.

The purpose of this Policy is to establish a framework for the submission of legitimate complaints or concerns. The Policy will be communicated to all staff and serves to formalize a process with respect to identification, communication and response to actual, suspected or alleged fraud.

### **Procedures**

It is the responsibility of all directors, officers and employees to comply with the Policy. Each officer, director and employee of the Corporation should promptly advise the Audit Committee of any issues or concerns raised by third parties that such officer, director or employee becomes aware of regarding:

- a) financial statement disclosures;
- b) accounting issues;
- c) internal accounting controls;
- d) auditing matters;
- e) securities matters;
- f) regulatory matters; or
- g) matters pertaining to fraud.

Any employee of the Corporation may submit (on a confidential or anonymous basis if the employee so desires) any concerns regarding the matters set out above. All such concerns should be described in writing and forwarded in a sealed envelope to the Corporate Secretary or directly to the Chair of the Audit Committee.

Any such envelopes received by the Corporate Secretary that are directed to the Audit Committee will be forwarded promptly (and unopened) to the Chair of the Audit Committee. An envelope containing an employee's submission should be labeled: "*To be opened by the Audit Committee only*".

If an employee wishes to discuss his/her submission with the Audit Committee, the employee should request a meeting (in person or by phone or some other method of communication) with the chair of the Audit Committee in his/her submission and include a telephone number or e-mail address at which he/she can be contacted. The Audit Committee has the authority to determine, in its discretion, whether such a meeting would be appropriate and the Audit Committee may determine not to meet with an employee, notwithstanding a request for a meeting.

Following the receipt of any submission, the Audit Committee will investigate the matter (or cause the same to be investigated) and, if the Audit Committee considers corrective and/or disciplinary action to be appropriate, it will take such corrective and/or disciplinary action as may be within its authority, or make recommendations to the senior officers or the board of directors of the Corporation (as applicable). In order to be acted upon, each submission of an employee must include sufficient information for the Audit Committee to investigate the matter and determine whether the submission is valid and is made in good faith. If, on preliminary examination, the submission is judged to be without substance or merit, or not made in good faith, the submission may be dismissed.

The Audit Committee may enlist employees of the Corporation and/or outside legal, accounting or other advisors, as appropriate, to conduct the investigation of a submission. In conducting an investigation, the Audit Committee will use reasonable efforts to protect the confidentiality or anonymity of the employee who made the applicable submission, to the extent the identity of such employee is known to the Audit Committee.

The Audit Committee will retain as a part of its records any such complaints or concerns for a period of at least seven years.

### **Confidentiality**

The Corporation will respect the confidentiality of any whistle blowing complaint received where the complainant requests that confidentiality. However, it must be appreciated that it will be easier to follow up and to verify complaints if the complainant is prepared to give his or her name.

### **No Retaliation**

If the identity of the employee making the submission, or assisting in investigation of the submission, is known by any other person within the Corporation, the Audit Committee will monitor any disciplinary action against the employee to determine whether such disciplinary action is the result of or related to the making of a submission by the employee of the nature contemplated by this Policy or the related investigation. The Corporation and its officers, employees and agents will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of his or her employment based upon lawful actions of such employee in relation to a good faith submission of the nature contemplated by this Policy or the investigation of issues or concerns regarding the Corporation's accounting and auditing matters. This Policy is intended to encourage and

enable employees and others to raise serious concerns within the Corporation rather than seeking resolution outside the Corporation.

### **False and Malicious Allegations**

The Corporation is proud of its reputation for the highest standards of honesty. It is important to realize that the Corporation will view very seriously any allegations that prove not to be substantiated, or which prove to have been made maliciously or knowing them to be false. The making of any deliberately false or malicious allegations by any employee of the Corporation will result in serious disciplinary action, up to and including dismissal for cause.

### **FAQs**

#### 1. What is Whistleblowing?

Employees are usually the first to know when something is going seriously wrong. Whistleblowing can be described as giving information about potentially illegal and/or underhanded practices (i.e., wrong doing) within the Corporation.

#### 2. Who is protected?

Any employee who makes a disclosure or raises a concern under this Policy will be protected if the employee:

- discloses the information in good faith;
- believes it to be substantially true;
- does not act maliciously or make false allegations; and
- does not seek any personal or financial gain.

#### 3. How the Corporation will respond

The Corporation will respond positively to your concerns. In order to protect individuals and those accused of misdeeds, initial enquiries will be made to decide whether an investigation is appropriate or not and what form it should take. The overriding principle that the Corporation will adhere to is the best interests of the Corporation and its shareholders.

Within ten working days of a concern being raised, the responsible officer will write to you acknowledging that the concern has been received and indicating how they propose to deal with the matter. The Corporation will inform you of any outcomes of the investigation.