

SECURE ENERGY SERVICES INC.

WHISTLEBLOWER POLICY

PURPOSE

The integrity, transparency and accountability of the financial, operational, administrative and management practices of SECURE Energy Services Inc. (the "Corporation") is critical. The financial and operational information respecting the Corporation guides the decisions of the board of directors of the Corporation and is relied upon by shareholders of the Corporation and the financial markets. For these reasons, it is critical for the Corporation to maintain a workplace where concerns regarding questionable business practices can be raised without fear of any discrimination, retaliation or harassment.

PROCEDURES

All directors, officers, employees and consultants are encouraged to promptly report either verbally or in writing to their immediate supervisor, all evidence of activity by a department, director, officer, employee or consultant of the Corporation that may constitute any of the following:

- Questionable accounting or auditing matters;
- Inadequate internal accounting controls;
- The misleading or coercion of auditors;
- Disclosure of fraudulent or misleading financial information;
- Instances of corporate fraud;
- Any material misrepresentation in any written or verbal disclosure made by or on behalf of the Corporation;
- Breaches of any of the Corporation's corporate governance policies

In instances where a satisfactory response is not received from an immediate supervisor, or if an employee or consultant is uncomfortable addressing concerns to such supervisor the employee or consultant may contact any senior officer of the Corporation.

In instances where a satisfactory response is not received from such senior officer, or if an employee or consultant is uncomfortable addressing concerns to a senior officer, the Chairman of the Audit Committee of the board of directors of the Corporation may be contacted either directly via regular mail or indirectly utilizing the services of an independent and confidential intermediary, EthicsPoint. Contact details are as follows:

Via regular mail: Chairman of Audit Committee
c/o 2300, 225 – 6th Avenue S.W. Calgary, AB T2P 1N2

EthicsPoint phone: (844) 201-9811

EthicsPoint web portal: <https://secure.ethicspoint.com/domain/media/en/gui/42094/index.html>

Anonymous written or telephone communications will be accepted.

Persons who report incidents are encouraged to provide as much specific information as possible including names, dates, places and events that took place, the person's perception of why the incident(s) may be a violation, and what action the person recommends be taken.

All 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 and subject to applicable law.

All reports made to supervisors and senior officers in respect of matters specifically covered by this policy will be reported to the Audit Committee of the board of directors of the Corporation.

Any individual who in good faith reports such incidents described above will be protected from threats of retaliation, harassment, discharge, or other types of discrimination including but not limited to respecting compensation or terms and conditions of employment, that are directly related to the disclosure of such reports. If any employee or other person believes they have been unfairly or unlawfully retaliated against in respect of a report made by such person under this policy, they may file a complaint with their supervisor or with a senior officer in instances where they are uncomfortable filing the complaint with their supervisor. If such a person is uncomfortable filing the complaint with a supervisor or any senior officer, they may file their complaint with the Chairman of the Audit Committee of the board of directors. The Corporation reserves the right to discipline any individual who makes an accusation without a reasonable, good faith belief in the truth and accuracy of the information or who knowingly provides false information or makes false accusations, and such discipline may result in the termination of an officer or employee or, in the case of a consultant, termination of the consulting contract and, if warranted, legal proceedings.

All directors, officers, employees and consultants have a duty to co-operate in an investigation. Should an employee or consultant fail to co-operate or provide false information in an investigation, the Corporation will take effective remedial action commensurate with the severity of the offence. This action may include disciplinary measures up to and including termination of an officer or employee or, in the case of a consultant, termination of the consulting contract and, if warranted, legal proceedings.

Adopted by the Board on February 5, 2010 and amended on March 1, 2018 and February 24, 2020.