



## **Whistleblower Policy and Procedures**

### **3D Signatures Inc. (“3D” or the “Company”)**

The 3D Code of Business Ethics and Conduct (the “Code”) describes the standards of conduct required of the directors, officers and employees 3D and its subsidiaries. The Company’s reputation for honesty and integrity is reflected in the way it conducts business. It is also reflected in the integrity of the Company’s financial reporting.

#### **Intent of Policy**

The Whistleblower Policy and Procedures (the “Policy”) is designed as a control to help safeguard the integrity of 3D’s financial reporting, its business dealings and to support adherence with the Code.

The Code requires all directors, officers and employees to report concerns including incidents of retaliation against someone raising concerns in good faith. It is in the interest of all stakeholders of the Company that such concerns be reported so that they can be properly addressed. The purpose of this Policy is to provide a series of options for reporting concerns. This reporting can be done confidentially through a number of channels, as set out below.

#### **Scope**

This Policy applies to all directors, officers and employees of 3D. This includes the responsibility to report concerns through the reporting channels, and the protection against retaliation for reports made in good faith, as described below.

The Policy is a supplement to the Code. Directors, officers and employees attest to their adherence to the Policy as part of the annual acknowledgement and certification of adherence to the Code.

#### **Policy**

##### *Types of Concerns to be Reported*

All directors, officers and employees have a responsibility to report concerns. This Policy deals with reporting concerns related to the following areas:

- Financial Reporting, including falsification or destruction of business or financial records; misrepresentation or suppression of financial information; non-adherence to internal financial reporting policy/controls, including management over-rides; and auditor independence concerns.
- Suspected Fraudulent Activity, including theft; defalcation; and unlawful or improper payments.
- Breaches of the Code and other compliance policies, including insider trading; market manipulation; corrupt practices including giving or receiving bribes or other improper benefits; conflict of interest concerns; illegal business practices; other violations of governing regulations; and non-adherence to internal compliance policies.
- Retaliation or Retribution Against an Individual Who Reports a Concern, including statements, conduct or actions involving discharging, demoting, suspending, harassing or discriminating against an individual reporting a concern in good faith in accordance with this Policy.

### *Reporting Channels*

There are several channels through which all directors, officers and employees may report their concerns under the Policy. Consideration should be given to the nature of the concern in choosing the most appropriate channel.

#### 1) Chain of Communication

3D has well-established procedures to enable employees to escalate concerns through the “Chain of Communication”. This should be the channel of choice for most concerns, and in particular those relating to Human Resources matters.

#### 2) Directly to the Chief Financial Officer

Concerns may be raised in writing directly with the Company’s Chief Financial Officer via email or other correspondence. Although it is not possible to anonymously e-mail the Chief Financial Officer, any other correspondence may be done on an anonymous basis.

#### 3) Directly to the Chair of the Audit Committee

Concerns may be raised in writing directly with the Company’s Chair of the Audit Committee via correspondence. This correspondence may be done on an anonymous basis.

*Important Note:* 3D will investigate all credible complaints. However, employees should be aware that reporting anonymously can limit the ability of the Company to thoroughly investigate a report if insufficient information is provided.

### *Investigation*

Upon receipt of a concern, the Primary Recipient will evaluate the severity of the concern to determine whether an internal or external investigation is required.

The Primary Recipient will then assign the investigation accordingly and maintain oversight of the investigation to ensure appropriate and timely resolution.

### *Reporting*

To the Audit Committee

- Significant concerns will be raised to the Chair of the Audit Committee by the Chief Financial Officer or other Primary Recipient.
- The Chief Financial Officer will report quarterly, or more frequently as required, to the Audit Committee on the results of investigations of concerns.
- Code violations and regulatory compliance matters of a significant nature will be reported by the Chief Financial Officer, as appropriate.

To Executive Management

- The Chief Financial Officer will report the results of investigations to Executive Management with responsibility for the area concerned, as appropriate. This will be done in order to advise them of the disposition and/or to ensure appropriate resolution of the concern.

To the Claimant

- The status/resolution of the investigation will be communicated to the Claimant, where possible.

### *Protection from Retaliation*

As stated in the Code, 3D will protect from retaliation any director, officer or employee who raises issues or reports concerns in good faith in accordance with the methods described in the Code or in accordance with this supplemental Policy. Retaliation against any individual who raises a concern, in good faith, is not tolerated.

### **Roles and Responsibilities**

Audit Committee Responsibilities include:

- Reviewing and recommending approval of the Whistleblower Policy and Procedures to the Board of Directors;
- Oversight of the Whistleblower Program; and
- Receiving, investigating and actioning concerns involving Executive Management and Audit.

The Chief Financial Officer's Responsibilities include overall management of the Policy and the concern handling process, including,

- Developing and maintaining the Policy;
- Managing the Program;
- Conducting or assigning investigations of concerns, other than those performed under the direct supervision of the Audit Committee;
- As appropriate, referring concerns raised to other departments such as Human Resources for handling;
- Communicating with directors, officers and employees who have raised concerns;
- Reporting to the Audit Committee, Executive Management and/or the External Auditors;
- Consolidating, filing and retaining all records of concerns received, together with the status/results of investigations;
- Reporting concerns to the appropriate recipients within the Company;
- Together with Human Resources, communicating the Code for Business Conduct, to which this Policy is a supplement;
- Coordinating the annual certification of adherence to the Code for Business Conduct, including this Policy;
- Conducting or assisting in the investigation of regulatory compliance concerns;
- Providing interpretation of the Code and the associated policies.

The Responsibilities of Human Resources include:

- Consulting in the development and maintenance of the Policy;
- Assisting in communicating the Code to which this Policy is a supplement; and
- Conducting or assisting in the investigation of human resources concerns and reporting results to the Governance and Nominating & Compensation Committee.

The Responsibilities of Business Unit and Executive Management include:

- Communicating and reinforcing the Whistleblower Policy and Procedures; and
- Directing concerns raised through the Chain of Communication to the appropriate department for investigation and resolution including, if warranted, the Chief Financial Officer.

The Responsibilities of all Directors, Officers and Employees include:

- Acting with integrity and honesty in all financial reporting and other duties; and
- Reporting any wrongdoing or concerns, including those relative to:
  - Financial Reporting;
  - Suspected Fraudulent Activity;
  - Breaches of the Code and Other Compliance Policies; and
  - Retaliation or Retribution.