

# Whistleblower Policy

Approved January 25, 2017 and amended on March 23, 2021

As a public reporting issuer, the integrity of the financial and other information and the integrity of the officers of Blackline Safety Corp. and its subsidiaries (collectively, "Blackline" or the "Company") is vital. Our financial and other information guides the decisions of the Board of Directors of Blackline (the "Board"), and is relied upon by our shareholders, financial markets, and other stakeholders. The fair and accurate reporting of all material financial and other facts regarding Blackline and its affairs is of paramount importance and we will not tolerate fraud or misrepresentation of any kind.

As part of our efforts to ensure the integrity of Blackline and our financial and other information, we encourage employees who have concerns regarding any suspected violations of our disclosure standards, Code of Business Conduct and Ethics, Anti-Corruption Policy, our disclosure policies or our financial reporting to raise them with the appropriate people.

The purpose of this Whistleblower Policy is to provide Blackline employees, consultants, and external stakeholders with a mechanism by which they can raise these concerns through their supervisors or in a confidential anonymous process.

At Blackline, we promote an open-door policy where members of our organization should feel comfortable discussing matters with individuals at all levels. If you are:

- aware of any violations of Blackline's Employee Handbook and Corporate Policies, which cover a broad spectrum of matters including the health, safety and workplace environment of our employees and consultants, disclosure of conflicts of interest, the confidentiality of our information and use of our assets, compliance with insider trading and compliance with environmental and other laws as well as any violations of Blackline's Anti-Corruption Policy; or
- aware of any violations of Blackline's disclosure policy, which requires that the communications of Blackline with the public are timely, factual and accurate, and broadly disseminated; or
- have complaints regarding accounting, internal accounting controls or auditing matters or any questionable accounting or auditing matters,

it is your duty to report such occurrences.

## Reporting and Investigating

As a first step, we encourage you to report any known or suspected violations or complaints to your immediate Manager/Supervisor. If you do not feel comfortable reporting the information to your immediate Manager/Supervisor we recommend reporting violations or complaints to the Company's Senior Management.

Violations or complaints can be reported directly in person, via phone, regular mail or email.

In order to adequately investigate any claims brought forth we require that you provide a detailed explanation of any suspected violation or complaint along with information that will enable us to contact you to follow up on the ongoing investigation. Your identity will remain confidential.

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 laws. We will retain all reports or complaints for a minimum of two years.

In the event you do not feel comfortable informing your Manager/Supervisor or Blackline's Senior Management of the suspected violation, we have set up a confidential Whistleblower service with an independent third party that you can access. Complaints and concerns submitted via the independent third-party online reporting tool will be forwarded to the Chair of the Audit Committee.

All concerns and complaints received will be promptly investigated by the Chair of the Audit Committee or delegated to an appropriate independent director and followed up as deemed necessary with the appropriate senior officer/s. Appropriate corrective action will be taken by us if warranted by the investigation. All reports will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. The Chair of the Audit Committee will also coordinate with the individual who submitted the whistleblower report to communicate the action taken as a result of receipt of the report.

Any member of Blackline that reports a suspected violation in good faith and with absence of malice will not be the subject of retaliatory actions against them by Blackline. If later you believe that you have been subject to any discrimination, retaliation, threats, or harassment as a result of reporting a suspected violation or making a complaint you must immediately report it, as these actions will not be tolerated by Blackline.