

**WECOMMERCE HOLDINGS LTD.
(THE “COMPANY”)**

**WHISTLEBLOWER POLICY
(THE “POLICY”)**

1. PURPOSE

The Company is committed to maintaining the highest standards of business conduct and ethics (see the Company’s Code of Business Conduct and Ethics for further information). In line with this commitment and the Company’s commitment to open communication, this policy aims to provide an avenue for employees to raise concerns and reassurance that they will be protected from reprisals or victimization for whistleblowing in good faith..

2. SCOPE

The Policy is intended to cover serious concerns that could have a large impact on the Company, including such as actions that:

- (a) may lead to incorrect financial reporting;
- (b) are unlawful whether civil or criminal;
- (c) are likely to cause physical harm/damage to any person/property;
- (d) are not in line with company policy, including the Code of Conduct and Business Ethics; or
- (e) otherwise amount to serious improper conduct,

(collectively, “**Corporate Concerns**”).

3. COMPLAINTS OFFICER

All directors, officers, employees and consultants will receive a copy of this Policy in writing, e-mail or such other means, including posting on SEDAR. Recipients will be advised if any significant changes to this Policy are made, including and change of the officer designated from time to time by the Committee to whom complaints and submissions can be made regarding Corporate Concerns (the “**Complaints Officer**”).

The Complaints Officer is:

Audit Committee Chair
WeCommerce Holdings Ltd.
c/o Fasken Martineau DuMoulin LLP

2900-550 Burrard Street, Vancouver
British Columbia V6C 0A3

Email: elfordsara@gmail.com

4. PROCEDURE

- (a) Any director, employee or consultant of the Company may submit, on a confidential and if desired anonymous basis, any concerns regarding Corporate Concerns. All reports of alleged violations, whether or not they were submitted anonymously, will be kept in strict confidence to the extent possible, consistent with the Company's need to conduct an adequate investigation. Reports of alleged violations should be factual and candid, rather than speculative or conclusive, and should contain as much specific detail as possible to allow for proper assessment. The reports should clearly set forth all the information known by the director, employee or consultant about the alleged violation, including sufficient corroborating information to support the commencement of an investigation.
- (b) Any complainant must act honestly and in good faith when a complaint or submission is made under this Policy.
- (c) The Complaints Officer must report to the Committee as frequently as such Complaints Officer deems appropriate, but in any event no less frequently than on a quarterly basis during or prior to the quarterly meeting of the Committee called to approve interim and annual financial statements of the Company.
- (d) Upon receipt of a report from the Complaints Officer, the Committee shall discuss the report and take such steps as the Committee may deem appropriate, including, if deemed appropriate by the Committee, commencing an investigation into the report.
- (e) The Committee may enlist employees of the Company and/or outside legal, accounting or other advisors, as appropriate, to conduct any investigation of complaints regarding Corporate Concerns. In conducting any investigation, the Committee shall use reasonable efforts to protect the confidentiality of the complainant.
- (f) All directors, employees and consultants have an obligation to cooperate and comply with any review or investigation initiated by or on behalf of the Complaints Officer pursuant to this Policy.
- (g) During the investigation of a complaint or submission, a director, employee or consultant who is the subject of an investigation may, as appropriate, be placed on leave when it is determined that such leave would serve the interests of the director, employee or consultant or the Company, or both. Such leave is not to be interpreted

as an accusation or a conclusion of guilt or innocence of any individual, including the person on leave.

- (h) The Complaints Officer shall retain a record of a complaint or submission received for a period of six years following resolution of the complaint or submission.
- (i) In the event the complaint or submission relates to the current Complaints Officer, the complaint or submission shall be communicated directed to the Chair of the Board, as follows:

General Counsel
WeCommerce Holdings Ltd.
c/o Fasken Martineau DuMoulin LLP
2900-550 Burrard Street, Vancouver
British Columbia V6C 0A3

Email: susan@wecommerce.co

5. STATEMENT OF NON-RETALIATION

In the event a complaint or submission is received, there shall be no retaliation or adverse treatment of the complainants. The Company will not discharge, demote, suspend, threaten, harass or in any manner discipline, discriminate or retaliate, and shall not condone any retaliation by any person or group, directly or indirectly, against any person because he/she, honestly and in good faith:

- (a) made a complaint or submission under this Policy;
- (b) lawfully provided information or assistance in an investigation regarding any conduct which the person reasonably believes constitutes a violation of applicable securities laws or applicable federal laws relating to fraud against shareholders
- (c) filed, caused to be filed, testified, participated in or otherwise assisted in a proceeding related to a violation of applicable securities laws or applicable laws relating to fraud against shareholders
- (d) provided a law enforcement, governmental or regulatory official or authority with truthful information regarding the commission or possible commission of a criminal offence or other breach of law, unless the individual providing such information is involved in the applicable inappropriate activity; or
- (e) provided assistance to the Complaints Officer, the Committee, management of the Company or any other person or authority in the investigation of a complaint or submission under this Policy or any resulting remedial action.

Any director, employee or consultant of the Company who retaliates against a person who, acting honestly and in good faith, took any of the above actions, is subject to discipline including termination of his/her employment or relationship with the Company.

This Policy will be regularly reviewed by the Committee and at least once per year.

This Policy is not intended to give rise to civil liability on the part of the Company or its directors or officers to shareholders, other security holders, customers, suppliers, competitors, employees or other persons or to any other liability whatsoever on their part.

6. ACKNOWLEDGEMENT OF RECEIPT

As a condition of employment, you may be asked to acknowledge this Policy. New employees directors, officers, and consultants will sign an acknowledgement that they have received, read and understand the Policy.

I, _____, have read and understand and acknowledge the principles and standards of conduct contained in the Whistle Blower Policy.

I adhere to and comply with such principles and standards, and will continue to do so.

Please sign here: _____

Date: _____

Please print your name: _____