



WHISTLEBLOWER POLICY

Policy Statement: To protect the shareholders and the long term integrity of our financial information, Big Rock Brewery Inc. ("**Big Rock**" or the "**Corporation**") will ensure a whistleblower program (the "**Whistleblower Program**") is in effect. This Whistleblower Program will provide a process to confidentially and anonymously report questionable accounting or auditing to an independent external agency who reports to the Audit Committee (the "**Audit Committee**") of the board of directors of the Corporation (the "**Board**").

Objectives:

- To satisfy governance regulations requiring public companies to provide procedures for the confidential and anonymous reporting of questionable accounting or auditing matters.
- To ensure that any employee, consultant or external stakeholder who witnesses or has knowledge of illegal or questionable accounting or auditing matters is encouraged to report such matters to an independent external agency.
- The external agency is obligated to ensure that the identity of any person reporting matters or incidents under this Whistleblower Policy is held strictly confidential.

Policy:

- Upon receiving a report or complaint from a Big Rock employee in accordance with this Whistleblower Policy, the external agency will refer the report, complaint or allegation to the Chair of the Audit Committee, who will be responsible for ensuring that management conduct a thorough investigation.
- The identity of the employee who registers the report, complaint or allegation will not be identified to management by the Chair of the Audit Committee.
- Further, the onus will be on management to respond to the report, complaint or allegation to the satisfaction of the Chair of the Audit Committee.
- Complaints may be in writing or verbally transmitted to:

Odyssey Trust Company

Phone: 1-877-266-2579

Fax: 1-877-216-8459

Website: <https://www.wiklow.com/whistleblower/index.cfm>

Login: BigRock / Password: B3rock

- The Chair of the Audit Committee will maintain accurate records of all complaints, investigations into the complaints, and whether recommendations have been implemented and corrective action has been achieved. The Chair of the Audit Committee will be responsible for keeping all members of the Audit Committee informed of complaints, recommendations, and actions taken. The Chair of the Audit Committee may also report these incidents to the Board, as he deems appropriate