



## WHISTLEBLOWER POLICY

VIQ Solutions Inc. Code of Ethics (“Code”) requires employees and agents to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of VIQ, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

### REPORTING RESPONSIBILITY

It is the responsibility of all employees and agents to comply with the Code and to report violations or suspected violations in accordance with this Whistleblower Policy.

In addition to compliance with VIQ’s Code of Ethics, there are additional reporting requirements related to federal contracts and/or grants. This includes notifying their supervisor, manager, or the VIQ’s compliance officer if they know of, or reasonably believes there is evidence of the following:

- Gross mismanagement or waste of a federal contract or grant;
- An abuse of authority relating to a federal contract or grants (an arbitrary and capricious exercise of authority that is inconsistent with the mission of the entity or the successful performance of a contract or grant);
- A substantial and specific danger to public health or safety; and/or
- A violation of law, rule, or regulation related to a federal contract or grant.

### NO RETALIATION

No employee or agent who in good faith reports a violation of the Code shall suffer harassment, retaliation, or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within VIQ prior to seeking resolution outside VIQ.

If an employee believes that he or she has been subject to retaliation for disclosing a wrongdoing related to a federal grant or contract, they may submit a complaint to the Office of the Inspector General within three (3) years of the date on which the alleged retaliation took place. All complaints are kept confidential per Section 7(b) of the Inspector General Act of 1978 which prohibits OIG from disclosing the identity of anyone who provides information relating to fraud, waste or abuse of Federal resources.

### REPORTING VIOLATIONS

The Code addresses VIQ’s open door policy and suggests that employees and agents share their questions, concerns, suggestions, or complaints with someone who can address them properly. In most cases, an employee’s or agent’s supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor’s response, you are encouraged to speak with human resources or anyone in management whom you are comfortable in approaching. Supervisors and managers are required to report suspected violations of the Code of Conduct to VIQ’s compliance officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following the VIQ’s open-door policy, individuals should contact the VIQ’s Compliance Officer directly.

In addition to reporting violations or suspected violations to those listed above, employees may report suspected wrongdoing related to Federal contracts or grants to any of the following:

- The CNCS Office of Inspector General (OIG);
- A manager responsible for contract or grant oversight or management;

- A management official or other employee of the contractor or grantee who has the responsibility to investigate, discover, or address misconduct;
- An authorised official of the Department of Justice or other law enforcement agency, a Member of Congress or a representative of a committee of Congress, or the Government Accountability Office

#### **COMPLIANCE OFFICER**

VIQ's compliance officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his discretion, shall advise the executive team. The compliance officer shall report anything of a serious nature to the executive team.

#### **ACCOUNTING AND AUDITING MATTERS**

The chief financial officer shall address all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing. The compliance officer shall immediately notify the chief financial officer of any such complaint and work with the chief financial officer until the matter is resolved.

#### **ACTING IN GOOD FAITH**

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

#### **CONFIDENTIALITY**

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

#### **HANDLING OF REPORTED VIOLATIONS**

The compliance officer will notify the sender, when known, and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation.