



**WONDERFI TECHNOLOGIES INC.**  
**(the “Corporation”)**

**WHISTLEBLOWER POLICY**

**Scope of this Policy**

1. The Audit Committee (the “**Audit Committee**”) of the Board of Directors of the Corporation (the “**Board**”) is responsible under Canadian securities laws for the integrity of the financial reporting of the Corporation and for the system of internal controls, the audit process and monitoring compliance with the financial reporting laws applicable to the Corporation and to all other corporations, trusts, partnerships or other entities which may be established by the Corporation (the “**Other Entities**”). The integrity of the financial information of the Corporation is of paramount importance to the Audit Committee and to the Board.
2. This document outlines the procedure which the Audit Committee is establishing for the confidential, anonymous submission by employees of the Corporation and the Other Entities of any concerns which you may have regarding questionable accounting or auditing matters.
3. You are encouraged to submit all good faith concerns and complaints in respect of the accuracy and integrity of the Corporation’s accounting, auditing and financial reporting, without fear of retaliation of any kind. If you have any concerns about accounting, audit, internal controls or financial reporting matters which you consider to be questionable, incorrect, misleading or fraudulent, you are urged to come forward with any such information, complaints or concerns, without regard to the position of the person or persons responsible for the subject matter of your complaint or concern.
4. You may report the matter to your supervisor or, alternatively, to the chairperson of the Audit Committee.

**Procedure for Reporting Concerns**

5. You should describe your concern in writing and should include sufficient information to allow the Audit Committee to understand and review your concern. All concerns should be forwarded to the chairperson of the Audit Committee:
  - (a) by email at [stephanie@wonder.fi](mailto:stephanie@wonder.fi)
  - (b) in a sealed envelope labelled as follows:

The Chair of the Audit Committee  
WonderFi Technologies Inc.  
“To be opened by the Audit Committee only”

c/o  
Waterfront Centre, 200 Burrard St, #1200  
Vancouver, BC V7X 1T2

6. If you wish to discuss any matter with the Audit Committee, you should indicate this in your submission. In order to facilitate such a discussion, you may include a telephone number at which you can be contacted. Any sealed envelopes received by the Corporation or Other Entities will be forwarded promptly and unopened to the chairperson of the Audit Committee.
7. Promptly following the receipt of any complaints submitted to it, the Audit Committee will investigate each complaint and take appropriate corrective actions.

### **Confidentiality and Anonymity**

8. If you wish to remain anonymous, your written communication should clearly indicate this wish for anonymity. The Corporation will respect the confidentiality of any complaint received under this Policy when requested, and anonymous communications will be accepted subject to applicable law.
9. Best efforts will be taken to ensure the anonymity of the individual is protected, however such protection cannot be guaranteed and is subject to legal disclosure requirements. An individual's identity may also be disclosed to those who need to know, or are required to know should it overtly impede the progress of the investigation.
10. You are encouraged to utilize the anonymous reporting medium only as a last resort because of the inherent difficulty of following up on anonymously reported violations. If you choose to remain anonymous and do not provide sufficient detail, the Audit Committee may not be able to instigate or make a comprehensive investigation of the claim.

### **Investigations**

11. The Audit Committee has the authority to:
  - (a) conduct any investigation which it considers appropriate, and has direct access to the external auditor of the Corporation, as well as to officers and employees of the Corporation and Other Entities, as applicable; and
  - (b) retain, at the Corporation's expense, special legal, accounting or such other advisors, consultants or experts it deems necessary in the performance of its duties.

### **Records**

12. The Audit Committee will retain as part of its records, any complaints or concerns for a period of no less than seven years. The Audit Committee will keep a written record of all such reports or inquiries and make quarterly reports on any ongoing investigation which will include steps taken to satisfactorily address each complaint.

### **Employee Protection**

13. All employees are assured that no retaliation of any kind is permitted against you for complaints or concerns made in good faith. No employee will be adversely affected because the employee refuses to carry out a directive which, in fact, constitutes corporate fraud, or is otherwise a violation of applicable laws.

### **False and Malicious Allegations**

14. The Corporation will ensure that adequate resources are put into investigating all submissions it receives. However, it is important to realize that the Corporation will regard the making of any deliberately false or malicious allegations as a serious offence. Such actions may result in disciplinary measures up to and including dismissal for cause or termination of contract, as applicable, and if warranted, legal action.

### **Questions about this Policy**

15. If you have any questions, contact the chairperson of the Audit Committee.

**Adopted and approved by the Board of the Corporation effective as of August 30, 2021.**