

## **WHISTLEBLOWER POLICY OF VIQ SOLUTIONS INC.**

(as adopted by the Audit Committee of the Board of Directors on March 27, 2006)

### **PURPOSE**

As a public company, the integrity of the financial and other information of VIQ Solutions Inc. (the "Company") is vital.

The Company's financial and other information guides the decisions of the Board of Directors of the Company (the "Board of Directors"), and is relied upon by our shareholders and the financial markets. For these reasons, the Company must maintain a workplace where the Company can receive, retain and address all reports and complaints received by the Company concerning (i) accounting, internal accounting controls, or auditing matters, and the confidential submission by employees and consultants of the Company of concerns regarding questionable accounting or auditing matters (collectively "Accounting/Audit Concerns") and (ii) the potential violation of any law relating to fraud against shareholders, including without limitation the reporting of fraudulent financial or other information to our shareholders, the government or the financial markets (a "Potential Violation"). The purpose of this Whistleblower Policy is to provide the Company's employees and consultants with a mechanism by which they can raise these concerns free of any discrimination, retaliation or harassment.

The Company recognizes the value of transparency and accountability in its administrative and management practices, and therefore also supports the making of disclosures to the Company, or, if applicable, to law enforcement agencies that reveal "Grave Misconduct", i.e., conduct which constitutes or could result in a violation of law by the Company or in a substantial mismanagement of Company resources and if proven constitutes a criminal offence or reasonable grounds for dismissal of the person engaging in such conduct.

Therefore, it is the policy of the Company to encourage employees and consultants, when based on their reasonable belief they have Accounting/Audit Concerns, or believe that a Potential Violation or Grave Misconduct has occurred or is occurring, to report those concerns to Company management (on an anonymous basis, if employees or consultants so desire) or to raise those concerns by e-mailing or otherwise informing their immediate supervisor or the Company's CEO, on an anonymous basis, as described below. All reports will be taken seriously and will be promptly investigated. The specific action taken in any particular case depends on the nature and gravity of the conduct or circumstances reported, and the quality of the information provided. Where the reported Accounting/Audit Concerns are found to be accurate, and where Potential Violations or Grave Misconduct has been found to have occurred or be occurring, those matters will be corrected and, if appropriate, the persons responsible will be disciplined.

### **REPORTING AND INVESTIGATION**

If you have Accounting/Audit Concerns, or believe that a Potential Violation or Grave Misconduct has occurred or is occurring, you should immediately report those facts to your immediate supervisor or the CEO either identifying yourself or on an anonymous basis. If you identify yourself, you may then be requested to document your report in writing. You may also report your concerns anonymously by sending an anonymous letter to your immediate supervisor or the CEO. If you have concerns or reason to believe that both of these individuals are involved in these matters, you should report those facts to a member of the Audit Committee of the Company's Board of Directors (the "Audit Committee"). Upon receiving such reports or complaints, the immediate supervisor or the CEO shall promptly forward the same

to the Chairman of the Audit Committee who will oversee and provide direction on the investigation and resolution of the matter.

The Audit Committee members and contact details are listed below:

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|---------------|--------------|--|
| John Haag     | 416-440-0288 | <a href="mailto:john.g.haag@rogers.com">john.g.haag@rogers.com</a> |
| George Kempff | 905-333-6713 | <a href="mailto:gkempff@cogeco.ca">gkempff@cogeco.ca</a>           |
| John McLeod   | 416-301-6640 | <a href="mailto:johnm@jcmventures.com">johnm@jcmventures.com</a>   |

If you later believe that you have been subject to discrimination, retaliation, threats or harassment for having made a report under this Policy, you must immediately report those facts to your immediate supervisor or the CEO. If, for any reason, you do not feel comfortable discussing the matter with your immediate supervisor or the CEO, you should bring the matter to the attention of the supervisor of your immediate supervisor, and if you are not comfortable with discussing the matter with any of those individuals, you should bring the matter to the attention of a member of the Audit Committee. It is imperative that you bring the matter to the Company's attention promptly so that any concern of discrimination, retaliation, threats or harassment can be investigated and addressed promptly and appropriately.

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 law. All employees, consultants and supervisors have a duty to cooperate in the investigation of reports of Accounting/Audit Concerns, Potential Violations or Grave Misconduct, or of discrimination, retaliation, threats or harassment resulting from the reporting or investigation of such matters. In addition, an employee or consultant shall be subject to disciplinary action, possibly including the termination of their employment or contract, if the employee or consultant fails to cooperate in an investigation, or deliberately provides false information during an investigation. If, at the conclusion of its investigation, the Company determines that a violation of this Policy has occurred, the Company will take effective remedial action commensurate with the severity of the offense. This action may include disciplinary action against the accused party, up to and including termination. Reasonable and necessary steps will also be taken to prevent any further violations of policy.

## **DISCRIMINATION, RETALIATION OR HARASSMENT**

The Company strictly prohibits any discrimination, retaliation, threats or harassment against any person who reports or who participates in an investigation of reports or complaints about Accounting/Audit Concerns, a Potential Violation or Grave Misconduct.

Any complaint that any managers, supervisors, employees or consultants are involved in discrimination, retaliation or harassment in contravention of the Policy shall be promptly and thoroughly investigated in accordance with the Company's investigation procedures. If a complaint of discrimination, retaliation or harassment is substantiated, appropriate disciplinary action, up to and including discharge, will be taken.

## **RETENTION**

All documents related to reporting, investigation and enforcement of and under this Policy, or of the discrimination, retaliation or harassment of an employee that made a report or complaint hereunder, shall be kept in accordance with the Company's record retention policy and applicable law.

## **MODIFICATION**

The Audit Committee or the Board of Directors of the Company can modify this Policy unilaterally at any time without notice. Modification may be necessary, among other reasons, to maintain compliance regulations and/or accommodate organizational changes within the Company.