

## **Whistleblowing Policy**

### **Purpose**

The whistleblowing policy outlines the process for making complaints in situations where an employee witnesses or suspects another employee, manager, or executive of inappropriate behaviour involving:

- (a) accounting, internal accounting controls and audit matters including actions to disregard or attempt to disregard internal accounting controls, or actions that constitute a violation of the Company's accounting policies;
- (b) compliance with legal and regulatory requirements; or
- (c) retaliation against employees who make whistleblowing allegations.

It further outlines the process on how complaints regarding the above will be handled and investigated. This process is governed by the Audit Committee's Whistleblower policy.

Employment related concerns should continue to be reported to the Human Resources department.

### **Making a Complaint or Expressing a Concern**

You may submit any complaints or concerns covered under this policy to the Chairperson of the Audit Committee. You are encouraged to submit your complaint in writing to assure a clear understanding of the issues raised however, a complaint may also be made verbally or via email. The complaint should be factual and contain specific information to allow for proper assessment and investigation of the allegation.

All complaints and concerns will be taken seriously and kept confidential, except to the extent where information is required to be disclosed in the investigation process as described in this policy, or as required by law.

If you identify yourself when raising a complaint or concern, your name will not be disclosed unless you consent or unless the law requires such a disclosure. However, if you raise a complaint or concern and after an investigation it is determined that the complaint was made maliciously or recklessly, your identity may be disclosed and you may face disciplinary action up to and including termination of your employment. Where disciplinary proceedings apply against an individual identified in a complaint or found during investigations initiated from the complaint, CryptoLogic will normally require the name of the person who made the complaint to be disclosed to the person subject to such proceedings.

### **Treatment of Complaint**

The Chairperson of the Audit Committee will report the complaint to the Audit Committee. The Audit Committee will make a preliminary investigation of the facts and may, in its discretion, investigate further. The Audit Committee may delegate the task of performing the investigation to the Chairperson of the Audit Committee or to Senior Management. The findings and conclusions of the appointed person will be reported to the Audit Committee. The Audit Committee will maintain a log of complaints and the results of any investigations for a period of seven years.

Employees are obliged to cooperate with the investigations relating to complaints and they must be truthful and forthcoming in the course of these investigations.

If, on preliminary examination, issues or facts raised are considered to be without substance or merit, the matter will be dismissed and the complainant will be informed of the decision and the reasons behind it. If it is considered that the issue(s) have merit, the matter will be dealt with accordingly including disciplinary actions and/or as otherwise may be deemed appropriate according to the nature of the case. When possible the outcome of the investigation will be reported to the complainant.

### **Review**

This policy will be reviewed annually by the Audit Committee. The Audit committee may seek consultation with Senior Management and/or with other individuals as deemed necessary to ensure the effectiveness of the policy, to maintain compliance with federal, provincial, state, or local regulations and to minimize the likelihood of improper investigations.

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