WHISTLEBLOWING POLICY

DREAMLINE COMMODITIES LTD. (here and after, “the Company”) is dedicated to a culture of high ethical standards and behavior. We encourage all directors, officers, employees, and suppliers of the Company (and any relative) to report any suspected wrongdoing, unethical or improper conduct or dangers at work or an improper state of affairs or circumstances in relation to the Company.

We are committed to ensuring that all whistleblowers who report such conduct may do so in a confidential manner and without fear of retaliation. These protections are contained in this Whistleblowing Policy, which applies to all employees, directors and officers.

APPLICABILITY

This Policy applies to circumstances where the Company’s representative suspects wrongdoing, unethical or improper conduct, or dangers at work which may affect others. It provides an explanation of key concepts relating to the whistleblowing, and the process for how the Company’s representative can raise a concern.

This Policy does not form part of your terms and conditions of employment. This Policy may be amended or withdrawn at any time, with or without notice. If you have any questions in relation to this Policy, you should contact the Compliance Officer.

DEFINITIONS

The Company means DREAMLINE COMMODITIES LTD. and each subsidiary, related body corporate or associate of any of them, including joint venture companies in which the Company has an interest (each the Company’s entity).

The Company Representative means any individual currently or formerly working in or with the Company, at any level or grade, wherever located, including all employees (whether permanent, fixedterm or temporary), directors, officers, contractors and suppliers, and any relative or dependent of any of them.

Compliance Officer means the Chief Compliance Officer of the Company.

Whistleblower Contact Officer means the Chief Compliance Officer, VP Operations HR, or other Company’s designee charged with receiving Whistleblowing Complaints and initiating appropriate investigations.

Whistleblowing means the raising of a concern about suspected misconduct, wrongdoing, unethical or improper conduct, dangers at work or an improper state of affairs or circumstances which involve the Company. Such concerns may relate to:

* criminal activity;
* miscarriages of justice;
* danger to health and safety;
* danger to the public or the financial system;
* damage to the environment;
* failure to comply with any legal or professional obligation or regulatory requirements;
* bribery;
* corruption;
* financial fraud or mismanagement;
* tax evasion;
* negligence;
* breach of the Company's internal standards, procedures or processes;
* conduct likely to damage the Company’s reputation;
* unauthorized disclosure of confidential information;
* the deliberate concealment of any of the above matters.

These examples are not exhaustive or exclusive and situations of a similar nature as determined by the Compliance Officer will be dealt with under this Policy.

Detriment includes (among other):

* dismissal of an employee;
* injury of an employee in his or her employment;
* alteration of an employee’s position or duties to his or her disadvantage;
* discrimination between an employee and other employees;
* harassment or intimidation of a person;
* harm or injury to a person, including psychological harm;
* damage to a person’s property and/or reputation;
* damage to a person’s business or financial position.

A “threat” to cause detriment includes an express or implied threat, and a conditional or unconditional threat.

RAISE A CONCERN

You should raise a concern if you have reasonable grounds to suspect misconduct, wrongdoing, unethical conduct, an improper state of affairs or circumstances or dangers at work, which involve the Company.

You should raise a concern in good faith.

You will not suffer any detriment because you have raised concerns in accordance with this Policy.

We would prefer that you raise any concerns you may have, rather than leave them unaddressed.

There are a variety of ways you can raise a concern, both internally and externally. How, and to whom, you choose to raise a concern is up to you.

However, our preference is that you raise concerns internally. If you choose to raise your concerns externally, you may not be protected under this Policy or the Law.

Raising a concern

In the first instance, unless you reasonably believe them to be involved in the wrongdoing, you should raise any concerns with your manager. You may tell them in person or put the matter in writing if you prefer.

Ordinarily, your manager will arrange an investigation into the matter (either by investigating the matter personally or by promptly passing the issue to the Whistleblower Contact Officer, who will enter the information into the Company’s confidential ethics and compliance database, and will identify someone in an appropriate position to undertake the investigation.

The investigation may involve you and other individuals providing written statements. Any investigation will be dealt with thoroughly, promptly and confidentially wherever possible. As set out, unless you consent, your manager will not reveal your identity (or any information that is likely to lead to your identification) to anyone unless this is permitted or required by law.

Once the investigation is complete, your manager (or the person who carried out the investigation) will then report to the Whistleblower Contact Officer (or, where appropriate, the Company’s Chief Compliance Officer or his/her designee) who will take any necessary action, including reporting the matter to any appropriate regulatory body, if required. If wrongdoing is discovered as a result of any investigation, this conduct will be dealt with appropriately in accordance with the Company’s policies and procedures, and legal requirements.

At the conclusion of any investigation, if appropriate, you will be told the outcome of the investigation and may be told about action taken to resolve any issue identified. If no action is to be taken, an explanation may be given.

If you are concerned that your manager or the Whistleblower Contact Officer is involved in the wrongdoing, has failed to make a proper investigation or has failed to appropriately report the outcome of the investigation, you should inform the Chief Compliance Officer or Company’s S/VP & Chief Human Resources Officer, or another member of the Company’s Executive Leadership Team.

Any such approach will be subject to the protections in this procedure. You may also raise your concerns (either anonymously or not) through the Company’s reporting hotline or by phone.

The aim of this Policy is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing. You are protected from any detriment if you raise a concern in accordance with this procedure.

Emergency disclosure if:

* you have previously raised concerns internally or externally;
* and a reasonable period of time has passed since you initially raised concerns and you have reasonable grounds to believe that there is an imminent risk of serious harm or danger to public health and safety if the information is not acted on immediately,

then you may be permitted to make an emergency external disclosure. We strongly encourage you to seek advice before reporting a concern in this manner and to an external party.

CONFIDENTIALITY and ANONYMITY

We hope that you will feel able to voice concerns openly under this Policy. However, you may also raise your concerns confidentially or anonymously. Unless you provide your consent, the person to whom you raise your concerns will only disclose your identity (or any information that is likely to lead to your identification).

If you raise your concerns anonymously, or you do not consent to your identity being disclosed, it may be more difficult or impossible for the Company to properly investigate and take action in relation to your concerns. Further, in some cases, information that you provide (other than your identity) may reveal your identity. The person with whom you raise your concerns may need to reveal this information to others in order to investigate your concerns.

If you are concerned about possible reprisals if your identity is revealed, you should contact the Whistleblower Contact Officer or the Chief Compliance Officer and appropriate measures can then be taken to protect you. As noted below, you have protections under this procedure and the law.

Participants in the investigation procedure are required to keep confidential all relevant information, and electronic recordings of any investigation meetings are not permitted unless all those attending agree.

Any Company’s Representative who fails to comply with their confidentiality obligations under this procedure will be dealt with in accordance with the Company’s Policy, including the Company’s Code of Conduct and Ethics. There are also obligations of confidentiality under the law, a breach of which may lead to prosecution or civil penalties.

PROTECTION and SUPPORT

You may be worried about possible repercussions of whistleblowing. We aim to encourage openness and will support any Company’s Representatives who raise concerns under this procedure, even if they turn out to be mistaken.

You will not suffer any detriment as a result of raising a genuine concern. If you believe that you have suffered any such treatment, you should inform your manager or the Whistleblower Contact Officer.

LEGAL PROTECTION

You may also have protections under local laws. The Company’s Representatives have protections against civil, criminal or administrative liability for making a disclosure covered. In some cases, you may also have protections under other laws. These protections are in addition to your protections under this procedure.