

CROWN POINT ENERGY INC.

AMENDED AND RESTATED WHISTLEBLOWER POLICY

Introduction

1. Our Corporation is firmly committed to compliance with all applicable laws and regulations (including those relating to securities, health, safety and environment, and anti-corruption matters), accounting standards, accounting controls and audit practices.
2. The fair and accurate reporting of all material financial and non-financial facts regarding the Corporation and its affairs is of paramount importance, and we will not tolerate fraud or misrepresentation of any kind.
3. As part of this effort, we encourage all Employees to raise --- *either in person or anonymously* --- complaints they have regarding any suspected violations of applicable laws, regulations and disclosure and other standards by reporting them as outlined below. All of our Employees, whether or not serving in a supervisory capacity, are required to report suspected violations.

Definitions

4. In this Policy, unless the context requires otherwise:
 - (a) "**anonymous**" (and derivations thereof) means unknown authorship, and without designation that might lead to information about the authorship. Anonymity is not compromised by assignment of a code or other designation with which a person can communicate without revealing their identity;
 - (b) "**Board**" means the board of directors of the Corporation;
 - (c) "**complaint**" means any adverse information provided to the Corporation, whether in the form of a concern, a demand for remedial action, or a report of a suspected violation of applicable law or regulation or a policy or procedure of the Corporation;
 - (d) "**confidential**" (and derivations thereof) means authorized for access by only those persons who have a need to know. A need to know normally arises from an obligation to investigate or to take remedial or disciplinary action;
 - (e) "**Corporation**" means Crown Point Energy Inc. and, unless the context requires otherwise, includes the direct and indirect subsidiaries of the Corporation;
 - (f) "**Employees**" means the directors, officers and employees of, and consultants to, the Corporation; and
 - (g) "**Whistle Blower Hotline**" means a telephone number, web page and/or e-mail address managed by an independent service provider and available for receiving anonymous complaints from any source, including Employees. The Whistle Blower Hotline telephone number, web page and/or e-mail address shall be posted on the Corporation's internal website.

Complaint Procedures

5. All complaints regarding possible violations of applicable laws and regulations, the Corporation's policies, procedures and disclosure standards, or any other matter, should be directed to the Whistle Blower Hotline. Complaints received by the Whistle Blower Hotline shall be initially summarized by the independent service provider who shall direct them to the Chair of the Audit Committee for handling, after making appropriate safeguards to assure anonymity. Persons providing complaints using the Whistle Blower Hotline will remain anonymous to the full extent allowed under applicable law.
6. Although a person making an anonymous complaint may be advised that maintaining anonymity could hinder an investigation, the anonymity of the complainant shall be maintained, if permitted by law, until they indicate that they no longer wish to remain anonymous.
7. Notwithstanding the availability of the anonymous complaint procedures (using the Whistle Blower Hotline), Employees are free to bring complaints to their supervisor or to any member of the Board or any executive officer of the Corporation. Any complaints so received shall be handled as confidential and promptly forwarded to the Chair of the Audit Committee.

Complaint Resolution

8. The Chair of the Audit Committee shall determine the appropriate course of action for the investigation and remediation of the complaint. The Chair may direct an executive officer of the Corporation to investigate, and report on the remediation of, complaints that are appropriate for review with an executive officer. At the discretion of the Chair, the complaint may instead be referred to the Audit Committee and/or brought to the Board for resolution.
9. All complaints will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation. The treatment of complaints shall include taking reasonable and necessary steps to prevent further similar violations.
10. All complaints, whether or not received anonymously, will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.
11. As deemed appropriate by the Chair of the Audit Committee, and at the Corporation's expense, the Audit Committee may engage independent advisors, including legal counsel, investigators or forensic accountants (other than the Corporation's external auditor) for the purpose of investigating or remediating any complaint.
12. The Audit Committee will regard the making of any deliberately false or malicious allegations by an Employee as a serious offence that may result in recommendations to the Board or to senior management for disciplinary action up to and including dismissal for cause.
13. Any effort to retaliate against any person making a complaint in good faith is strictly prohibited and shall be reported immediately to the Chair of the Audit Committee. A summary of these events and the results of any investigation shall be included in the report to the Audit Committee. Any allegations regarding such retaliation will be investigated and dealt with in accordance with this Policy.

Retention of Records of Complaints

14. Records pertaining to a complaint are the property of the Corporation and shall be retained:
 - (a) in compliance with applicable laws and the Corporation's document retention policies;

- (b) subject to safeguards that ensure their confidentiality and, when applicable, the anonymity of the complainant; and
- (c) in such a manner as to maximize their usefulness for overall compliance or governance programs.

Amended and Restated as of November 27, 2013