

Effective: August 11, 2015

**WHISTLEBLOWER POLICY OF
AIRBOSS OF AMERICA CORP.**

1. Overview and Objectives

AirBoss of America Corp. (the "**Company**") does not tolerate illegal or unethical behaviour, including: fraud, criminal or quasi-criminal acts; securities and other regulatory violations; manipulations of accounting records; and violations of accounting policies, internal auditing controls, disclosure controls, auditing matters, corporate reporting and disclosure policies, the Company's code of business conduct and ethics (the "**Code**") and other policies of the Company. The Company has adopted this Policy in order to provide for:

- (a) the receipt, retention and treatment of complaints received by the Company from employees in respect of the foregoing ("**Complaints**"); and
- (b) a procedure for the confidential and anonymous submission of Complaints to the Company.

This Policy applies to all directors, officers, contractors, consultants and employees of the Company and its subsidiaries (references to "**employees**" in this Policy should be read to include such directors, officers, contractors, consultants and employees). The scope of conduct that must be reported is intended to be broad and is not limited to the list above.

2. Reporting of Complaints and the Secure Reporting Process

Complaints must be reported promptly by employees to the attention of their supervisor or manager, the Compliance Officer designated under the Code or in accordance with the Secure Reporting Process (as defined below).

The Audit Committee shall direct the Chairman of the Audit Committee or such person as is designated by the Chairman of the Audit Committee from time to time (the "**Responsible Officer**") and other members of management to take such action as may be necessary to provide employees with a confidential, anonymous means of submitting concerns to the Responsible Officer regarding questionable accounting or auditing matters at the Company or any other type of Complaint, and to handle and investigate such Complaints in a confidential manner (the "**Secure Reporting Process**"). The current designated Responsible Officer is set out in Schedule A to this Policy. The Responsible Officer shall make recommendations to the Audit Committee from time to time on how the Company can improve the Secure Reporting Process. The Audit Committee shall require the Responsible Officer to report to it at least annually on the effective operation of the Secure Reporting Process.

All Complaints submitted through the Secure Reporting Process shall be referred to the Responsible Officer. Complaints may be submitted confidentially and anonymously to the Responsible Officer by (i) internal mail, regular mail or electronic mail with such communication marked "confidential and private" (see contact information in Schedule A) or (ii) via the Company's independent third party supplier, Navex Global, by calling 1-866-297-0224 or

by logging onto www.secure.ethicspoint.com and following the instructions on how to file. If an employee wishes to discuss the Complaint orally, he or she should indicate this in the submission and include a telephone number at which he or she might be contacted if the Responsible Officer deems it appropriate. The Responsible Officer will take steps to minimize any difficulties which you may experience as a result of raising a Complaint.

Complaints must be submitted in good faith. To the extent possible, the Complaint should be factual rather than speculative and should contain as much specific information as possible to allow for proper assessment. The Complaint should be candid and set forth all of the information that the employee knows regarding the allegation or concern.

3. Treatment of Complaints

Upon receipt of a Complaint, the Responsible Officer shall: (i) conduct an initial, informal inquiry into the Complaint, (ii) conduct or cause to be conducted such further investigation as the Responsible Officer considers appropriate in the circumstances, (iii) retain for a minimum of seven years any documentation received or created in connection with any Complaint, (iv) report to the Audit Committee on all Complaints received, and (v) except as provided for below, recommend to the Audit Committee the action which the Responsible Officer considers appropriate with respect to any Complaint. It is illegal and a violation of this Policy to destroy any corporate audit records that may be subject to or related to an investigation by the Company or any federal, provincial, state or regulatory body. All Complaints shall be handled in a confidential manner to the fullest extent possible.

The Audit Committee shall: (i) require the Responsible Officer to report, on a regular basis, on the Policy and on all Complaints received by the Responsible Officer since the date of the last such report, (ii) have access to all of the communications received by the Responsible Officer in connection with any complaint, (iii) oversee the process contemplated by the Secure Reporting Process, (iv) consider recommendations by the Responsible Officer with respect to any action to be taken with respect to a Complaint, and (v) determine what action should be taken with respect to a Complaint in those circumstances where a recommendation has been made by the Responsible Officer. The Audit Committee shall have the authority to retain outside legal or accounting expertise in any investigation as it deems necessary to conduct an investigation into a Complaint.

The Responsible Officer may take action with respect to Complaints which the Responsible Officer considers to be immaterial without the approval of the Audit Committee, and the Responsible Officer shall report to the Audit Committee at the next meeting of the Audit Committee on all such action taken.

The status/resolution of the Complaint will be communicated to the claimant where possible.

4. Accountability of the Responsible Officer

The Responsible Officer shall not discuss any Complaint or any action recommended or taken with respect to any Complaint with the Chief Executive Officer or any other officer or employee of the Company except to the extent reasonably necessary to give effect to this Policy. The

Responsible Officer shall report to the Audit Committee on any failure of any officer or employee of the Company to cooperate in the effective implementation of this Policy.

5. No Retaliation

The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms of conditions of employment based upon any lawful actions of such employee for good faith reporting of concerns or Complaints regarding matters covered by these procedures provided the employee reports the Complaint in good faith, believes the information to be substantially true, does not act maliciously or make knowingly false allegations and does not seek any personal or financial gain.

All employees reporting information are expected to act in good faith. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false or for personal or financial gain will be viewed as a serious offence, and may be subject to action by the Company, up to and including dismissal for cause.

The Board of Directors of the Company has reviewed and approved this Policy. The Responsible Officer is responsible for recommending updates to this Policy as required. Questions about this Policy should be directed to the Responsible Officer.

SCHEDULE A

Responsible Officer

Contact Information:

Audit Committee Chairman: Brian Robbins

Mail:

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