

IRD CONCERNS AND COMPLAINTS REPORTING POLICY

It is the policy of the Company that all of its employees, officers and directors are required to report concerns about accounting and auditing matters and suspected wrong-doings of any nature that affect the company. This memorandum establishes procedures for such reporting. The Audit Committee of the Board of Directors has adopted these procedures in compliance with requirements that Audit Committees of listed companies establish procedures for: (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, auditing matters or suspected wrong-doings, and (ii) the confidential, anonymous submission by employees of Company of concerns regarding questionable accounting or auditing matters.

1. REPORTING RESPONSIBILITY

It is the responsibility of all employees, officers and directors to report any concerns regarding accounting, financial statement disclosure, internal accounting or disclosure controls, auditing matters or suspected wrong-doings in accordance with the provisions set out herein.

The Company has an open door policy and encourages the individuals to share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an individual's supervisor is in the best position to address an area of concern. However, if the individual is not comfortable speaking with the supervisor or is not satisfied with the supervisor's response, he/she is encouraged to speak with anyone in management who he/she is comfortable approaching.

For suspected wrong-doings involving unlawful acts, fraud or regulatory violations, or when not satisfied or comfortable with following, the Company's open door policy, individuals should contact the Company's Compliance Officer directly.

Supervisors and managers are required to report all complaints to the Compliance Officer who has specific and exclusive responsibility to investigate them.

2. NO RETALIATION

No employee, officer or director who in good faith makes a complaint shall suffer harassment, retaliation or adverse employment consequences. An individual who retaliates against someone who has made a complaint in good faith is subject to discipline up to and including termination of employment.

3. COMPLIANCE OFFICER

The Compliance Officer is responsible for investigating all complaints. The Compliance Officer is the Chair of the Corporate Governance Committee, Mr. Ray Harris. Contact can be made by email: harris1486@rogers.com, by telephone 705-422-1486 or correspondence should be sent to:

Mr. Ray Harris, Chair of the Corporate Governance Committee
9 Alexandra Lane
Wasaga Beach, ON, CANADA L9Z 1N5

The Compliance Officer shall immediately notify the Audit Committee of each complaint and work with the Committee until the matter is resolved. If you are not comfortable speaking to the Compliance Officer, or if they are unavailable, you should contact the Chair of the Audit Committee, Mr. Ray Kolla, by email: raykolla@shaw.ca or by telephone 306-979-7210 or by correspondence to:

Mr. Ray Kolla, Chair of the IRD Audit Committee
703-922 Broadway Ave
Saskatoon, SK S7N 1B7

At the end of each calendar quarter, the Compliance Officer shall prepare a written report to the Audit Committee and present it in person at the subsequent quarterly meeting of the Committee. The report

will contain details of every complaint received during the quarter and the progress made towards its resolution. It will also contain such details regarding any complaint received in prior periods that had not been resolved before the start of the current quarter.

If the Chair of the Audit Committee is the person who is contacted, the Chair will report to the Audit Committee at the meeting following the receipt of the complaint and the status of the complaint until it is resolved.

4. GOOD FAITH

An individual filing a complaint must be acting in good faith and have reasonable grounds for believing the information disclosed constitutes a questionable accounting or audit matter or suspected wrong-doing. Any allegation that proves not to be substantiated and which proves to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offence.

5. CONFIDENTIALITY

The Company will treat all complaints as confidential and privileged to the fullest extent permitted by law. It will exercise particular care to keep confidential the identity of an individual making a complaint under this procedure until a formal investigation is launched. Thereafter, the identity of the individual making the complaint may be kept confidential, if requested, unless (a) such confidentiality is incompatible with a fair investigation, (b) there is an overriding reason for disclosing the identity of the individual or (c) such disclosure is required by law. In such a case, the individual making the complaint will be so informed in advance of being identified with the complaint. Where disciplinary proceedings are invoked, the Company will normally require the name of the individual making the complaint to be disclosed to the person subject to the proceedings.

The Company encourages an individual to put his/her name to a complaint, but an anonymous complaint may be made. In responding to an anonymous complaint, due regard will be paid to fairness to the individual named in the complaint, the seriousness of the issue raised, the credibility of the information or allegations and the prospects of an effective investigation and discovery of evidence.

6. HANDLING OF COMPLAINTS

Provided that the complaint has not been made anonymously, the Compliance officer or the Chair of the Audit Committee will acknowledge its receipt to the complainant within five business days.

Investigations will be conducted as quickly as possible, taking into account the nature and complexity of the matter and the issues raised.

7. EXAMPLES OF CONCERNS TO BE REPORTED

- Possible fraud or corruption
- Accounting practices or handling of funds
- Auditing practices
- Accounting or internal control disclosures
- The unauthorized use of funds
- Failure to comply with a legal obligation
- Conduct which is against the law
- Health and safety risks, including risks to the public as well as other employees and contractors
- Contracts with family members of an employee