

Decisive Dividend Corporation Whistleblower Policy

This Whistleblower Policy (the “**Policy**”) applies to all directors, officers and employees (collectively, “**Employees**”), independent contractors, third party agents and consultants (together, “**Agents**”) of Decisive Dividend Corporation (“**Decisive Dividend**”), and its subsidiaries (collectively, the “**Decisive Dividend Group**”).

The Decisive Dividend Group requires Employees and Agents to maintain high standards of ethics in the performance of their duties exercised on behalf of the Decisive Dividend Group. As representatives of the Decisive Dividend Group, Employees and Agents must conduct themselves with honesty and integrity and comply with all applicable laws and corporate policies and procedures (including the Code of Business Conduct and Ethics (the “**Code**”) applicable to the Decisive Dividend Group).

The Policy serves to establish the process relating to the reporting of any breaches or suspected breaches of the law, the Code and/or corporate policies and procedures by Employees and Agents.

Policy

1. Whistleblowing

- 1.1 Every Employee and Agent has an ongoing responsibility to report any activity or suspected activity of the Decisive Dividend Group or its Employees or Agents of which he or she may have knowledge and reasonably believes may be prohibited by law, the Code, or which may otherwise be considered sensitive in preserving the reputation of the Decisive Dividend Group.
- 1.2 Although the Policy requires the good faith reporting by an Employee or Agent of any actual or perceived unethical, bad faith or malicious activity, the following items are included for further clarity:
 - (a) Any actual or perceived violation of the law, the Code, the Policy or any other corporate policy or procedure of the Decisive Dividend Group;
 - (b) Any actual or perceived violation of the Decisive Dividend Group’s Trading and Blackout Policy or Disclosure Policy;
 - (c) Any actual or perceived violation relating to the Issuer’s internal accounting or disclosure controls or auditing matters, and/or relating to the integrity of the Issuer’s financial results, accounting and/or auditing practices; and

- (d) Any activity or conduct of one or more Employee(s) which may not specifically fall under the Code or any other policy or procedure of the Decisive Dividend Group, which an Employee in good faith, perceives to be unethical, or deems to be sensitive to the preservation of the reputation of the Issuer.

2. Reporting Procedures

- 2.1 Any Employee or Agent who has a good faith concern regarding any item within the scope of the Policy (the “**Reporter**”) may submit, on a confidential and anonymous basis, a report outlining the nature of their concern.

If a report relates to a financial or accounting matter, such report is referred to herein as a “**Financial Whistleblower Report**”. If a report does not relate to a financial or accounting matter, such report is referred to herein as a “**Non-Financial Whistleblower Report.**”

- 2.2 Reports may be submitted in accordance with this Section 2.2.

A Non-Financial Whistleblower Report may be made by email to the Chair of the Governance and Compensation Committee of Decisive Dividend at the following email address:

tim@decisivedividend.com

The email should be clearly labeled:

To be delivered to and opened by the Chair of the Governance and Compensation Committee of Decisive Dividend Corporation’s in accordance with Decisive Dividend Group’s Whistleblower Policy.

If the Reporter would like to discuss any matter directly with the Chair of the Governance and Compensation Committee, the Reporter should indicate this in the Non-Financial Whistleblower Report and include a telephone number at which he or she may be contacted.

A Financial Whistleblower Report may be made by email to the Chair of the Audit Committee of Decisive Dividend at the following email address:

mtjconway@gmail.com

The email should be clearly labeled:

To be delivered to and opened by the Chair of the Audit Committee of Decisive Dividend Corporation’s in accordance with Decisive Dividend Group’s Whistleblower Policy.

If the Reporter would like to discuss any matter directly with the Chair of the Audit Committee, the Reporter should indicate this in the Financial Whistleblower Report and include a telephone number at which he or she may be contacted.

3. Investigation Procedures

- 3.1. Depending on the nature and method of submission of the Non-Financial Whistleblower Report or Financial Whistleblower Report, the applicable Chair, or his or her delegate (in any case, referred to as the “**Investigator**”) is responsible for investigating and resolving the applicable report submitted under the Policy.
- 3.2. Prior to commencing the investigation of any report related to Decisive Dividend’s internal accounting or disclosure controls or auditing matters, and/or related to the integrity of its financial results, accounting and/or auditing practices, the Audit Committee Chairperson shall determine who shall investigate the allegations described in the Financial Whistleblower Report, the process by which the investigation shall proceed and whether it is appropriate to immediately communicate the details of the Financial Whistleblower Report to the Chairman of the Board, the Chief Executive Officer (the “**CEO**”), the Chief Financial Officer (the “**CFO**”), the Chief Operating Officer (the “**COO**”), the Audit Committee and/or the full Board.
- 3.3. In conducting and resolving the investigation, the Investigator may consult with one or more other Employee(s) or Agent(s), as applicable, or retain, at the expense of Decisive Dividend, outside legal, accounting or other advisors.
- 3.4. In conducting his or her investigation, the Investigator shall use reasonable best efforts to protect the confidentiality and anonymity of the Reporter, subject to the need to conduct a thorough investigation. While the Investigator must use his or her reasonable best efforts to maintain anonymity, it may be necessary to identify the Reporter or it may be possible for third parties to deduce the Reporter’s identity. For these reasons, anonymity cannot be guaranteed.
- 3.5. Prior to the completion of an investigation, the Investigator may communicate details of submitted Reports, which are not Financial Whistleblower Reports, to the CEO and the Audit Committee Chairperson (unless the CEO or the Audit Committee Chairperson are implicated in the Report), in his or her discretion, if the Investigator deems it appropriate to do so.
- 3.6. Using his or her best judgment, the Investigator shall contact any Employee(s) or Agent(s) to whom the allegations within the applicable report pertain, at an appropriate time during the investigation, maintaining anonymity of the Reporter to the extent

possible. Unless the Investigator determines that it would be inappropriate in the circumstances, the named Employee(s) or Agent(s) shall have an opportunity to respond to the applicable report in writing, and that response shall be included in the final assessment of the Investigator.

- 3.7. Upon completion of an investigation relating to a report, the Investigator shall communicate the results of the investigation to the Chair of the Governance and Compensation Committee, in the case of a Non-Financial Whistleblower Report, or to the Chair of the Audit Committee, in the case of a Financial Whistleblower Report, and may recommend corrective and/or disciplinary action, if appropriate. The disposition of a matter described in a Non-Financial Whistleblower Report shall be the responsibility of the Chair of the Governance and Compensation Committee. The disposition of a matter described in a Financial Whistleblower Report shall be the responsibility of the Chair of the Audit Committee.
- 3.8. For Employees, corrective and disciplinary action may include a warning or letter of reprimand, demotion, loss of salary increase or bonus, suspension without pay, termination of employment and civil or criminal prosecution, and for Agents, may include suspension or termination of the applicable contract.
- 3.9. On a quarterly basis: (i) the Chair of the Governance and Compensation Committee shall communicate to the Governance and Compensation Committee a summary of all concluded matters in respect of Non-Financial Whistleblower Reports and the status of any ongoing investigations; and (ii) the Chair of the Audit Committee shall communicate to the Audit Committee a summary of all concluded matters in respect of Financial Whistleblower Reports and the status of any ongoing investigations;
- 3.10. Reports and notes regarding investigations conducted shall be retained by Decisive Dividend in a secure and confidential manner for a period of not less than five (5) years.

4. No Retaliation

- 4.1. The Policy is intended to encourage and enable Employees and Agents to raise serious concerns within the Issuer, rather than seeking resolution outside the Issuer. Accordingly, the Issuer does not permit retaliation or harassment of any kind against individuals for reports under the Policy submitted in good faith. However, reports which are found to be malicious or false may result in disciplinary action being taken against the applicable Reporter who is an employee, up to and including termination for cause, or termination of the applicable contract for material breach thereof for the applicable Reporter who is an Agent.