

WHISTLEBLOWER POLICY

1 PURPOSE

This policy of Gibson Energy Inc. and its subsidiaries and affiliates (collectively, “**Gibson**” or the “**Company**”) provides guidelines for all its employees, direct and indirect service providers, officers and directors (each, a “**Member**”) on the practices and procedures for the reporting of complaints and anonymous submissions of concerns relating to the alleged non-compliance or violation of various laws, rules, and regulations or actions that violate the Company’s *Code of Conduct and Ethics* (the “**Code**”), the Company’s *Diversity and Inclusion Policy* and/or any other Gibson policies or procedures.

This policy governs the conduct of all Members of the Company. This policy will be made available on the Company’s internal and external website. All Members will be informed whenever significant changes are made to this policy. New Members will be provided with access to a copy of this policy and educated about its importance.

2 GUIDELINES

This policy is intended to cover the reporting of any concerns or complaints relating to the manner in which Gibson conducts its business, including internal and external accounting controls and auditing matters as set forth in National Instrument 52-110 *Audit Committees*. Areas of concern that require reporting include, but are not limited to:

- violations of ethics, laws, regulations or the Code;
- breaches in the financial reporting or accounting process;
- unsafe work practices;
- unreported environmental damages;
- unfair labor practices, including discrimination;
- harassment or other inappropriate workplace conduct;
- substance abuse; and
- fraudulent activities or theft.

Members and other stakeholders are encouraged to promptly raise concerns through management, human resources, and regular business contacts where appropriate. If an individual is not able or comfortable escalating the concern through such channels, they are encouraged to promptly submit a concerns or complaints through the *Gibson EthicsLine* using the contact information set forth under the Procedure heading below. A concern or complaint may be submitted anonymously. The Company will, to the extent possible in the circumstances, manage all reports on a confidential and anonymous basis.

All reports submitted over the *Gibson EthicsLine* will be directed to the Chair of the Board of Directors, the Chair of the Audit Committee, the Company’s General Counsel (or her/his designate) and the Company’s Chief Executive Officer. Following the receipt of such report, either Gibson’s General Counsel (or designate) or the Chair of the Audit Committee will direct the investigation of such matters and, where appropriate, will determine the disciplinary or corrective action required. The General Counsel (or designate) or Chair of the Audit Committee, as the case may be, may contact and follow up with the reporter over the *Gibson EthicsLine* system or directly,

as appropriate in the circumstances. In conducting their investigation under this policy, Gibson's General Counsel (or designate) and the Chair of the Audit Committee, as the case may be, may involve other individuals to assist them. These individuals may include other officers or employees of Gibson, members of the Board of Directors, external legal counsel and accounting advisors, as appropriate. All individuals involved in the investigation process will take all reasonable actions to protect the confidentiality and anonymity of the reporter. Depending on the nature of the concern, individuals may seek additional information from the reporter during the process of their investigation.

3 PROCEDURE

Complaints or concerns addressed by this policy can be confidentially submitted to the *Gibson EthicsLine* via telephone or internet using the contact information set forth below:

Telephone: 1-888-475-0595

Internet: <https://gibsonenergy.ethicspoint.com>

In addition, *Gibson EthicsLine* can be accessed through the Company's external website at **www.gibsonenergy.com** by clicking the link for the *Gibson EthicsLine* on the "About Us – Governance" page. The *Gibson EthicsLine* can be accessed 24 hours a day, 7 days a week.

Individuals may also submit a complaint or concern addressed by this policy by mail (or other means of delivery) to Gibson's General Counsel or the Chair of the Audit Committee, as appropriate, marked: "Private and Confidential – Attention: General Counsel or Chair of the Audit Committee at 1700, 440 – 2nd Ave SW, Calgary, Alberta, T2P 5E9". Envelopes so marked shall be forwarded unopened to the General Counsel or Chair of the Audit Committee, as the case may be.

All methods of disclosure shall follow all reasonable steps to fully protect the identity of the reporter. Unless otherwise required by law, only Gibson's General Counsel (or designate), Chair of the Board, Chair of the Audit Committee and the Company's Chief Executive Officer will know the reporter's identity if disclosed by the reporter. Reporters are encouraged to only report on an anonymous basis where absolutely necessary due to the inherent difficulty in following up on anonymously reported concerns or complaints which, in turn, may prevent a comprehensive investigation of the concern or complaint.

4 COMPLIANCE

All Members are expected to comply with this policy and to encourage and support other Members in doing so. Members who have any questions or concerns regarding this policy should contact the Company's Legal Department or any member of senior management.

5 BOARD APPROVAL

This Policy has been approved by the Board on May 1, 2023.