



WHISTLEBLOWER POLICY

Section 1 Purpose.

- (1) The charter of the audit committee (the "**Audit Committee**") of the board of directors of Akumin Inc. (the "**Company**") provides that the Audit Committee is responsible for establishing procedures for the receipt, retention and treatment of complaints, including incidents of retaliation received by the Company regarding accounting, internal controls, disclosure controls or auditing matters and for the confidential, anonymous submission of concerns by employees of the Company regarding questionable accounting, or auditing matters (collectively referred to as "**Complaints**").
- (2) This policy (the "**Policy**") has been adopted by the Audit Committee to establish and describe procedures governing the receipt, retention and treatment of Complaints.
- (3) The following is a non-exhaustive list of types of Complaints which are covered by this Policy:
 - (a) tampering with any accounting or audit-related records or documents of the Company (in any format, including electronic records such as emails) or destroying any Company accounting or audit-related records or documents (except as otherwise permitted or required by any records retention policies or guidelines as may be adopted by the Company from time to time);
 - (b) fraud or deliberate error in the preparation, evaluation, review or audit of any of the Company's financial statements;
 - (c) fraud or deliberate error in the recording and maintaining of the Company's financial records (for example, overstating expense reports, falsifying time sheets, preparing erroneous invoices, misstating inventory records or misleading classification of expenditures);
 - (d) deficiencies in or non-compliance with the Company's internal accounting controls (for example, circumventing the internal control compliance process);
 - (e) misrepresentations or omissions regarding matters contained in the Company's financial records, financial reports or audit reports;
 - (f) any effort to mislead, deceive, manipulate, coerce or fraudulently influence any internal or external auditor of the Company in connection with the preparation, examination, audit or review of any financial statements or other records of the Company;
 - (g) auditor independence concerns; and
 - (h) retaliation or retribution against an individual who makes a Complaint.

- (4) Fraudulent or other questionable activities which are not related to Complaints may be reported in accordance with the Company's Code of Conduct or other applicable policies or procedures.

Section 2 Reporting of Complaints. Complaints may be brought by speaking to the most senior manager in the complainant's group or department.

Section 3 Anonymity and Confidentiality. Complaints may be made on an anonymous basis. In accordance with applicable laws and any rules or requirements adopted by securities regulatory authorities and any stock exchange upon which the Company's securities are listed (the "**Applicable Laws**"), the Company will maintain confidentiality of Complaints and the identity of the person making the Complaint (if disclosed) and information relating to a Complaint will only be made available to those individuals who need to know of the Complaint in order that the Complaint be properly investigated and addressed.

Section 4 Prohibition on Retaliation. In no circumstances will there be any reprisals by the Company against any person who has made a Complaint in good faith. "Reprisals" include termination, demotion, discipline or any other action which has an adverse effect on the person who has made a Complaint. The Company shall also not take or encourage any actions that would prevent any person from making a Complaint. Persons who engage in any such prohibited conduct may be subject to discipline and/or termination of employment with the Company.

Section 5 Retention of Records. The Audit Committee shall retain all relevant records relating to any Complaints received or reports of any reprisals (as set out above) as required by Applicable Laws. The types of records to be retained by the Audit Committee shall include records (whether physical or digital) relating to any investigation into a Complaint and the results of any such investigation.

Section 6 Acting in Good Faith. Persons filing a Complaint under this Policy should be acting in good faith and have an honest belief that the Complaint is well-founded, including a reasonable factual or other basis. Any Complaints based on allegations that are without basis or that are proven to be intentionally misleading or malicious will be viewed as a serious offense.

Section 7 Queries. Any questions regarding this Policy may be made by speaking to the most senior manager in the relevant group or department.

Section 8 Publication of the Policy on Website. This Policy will be posted on the Company's internal and external website.

Section 9 Review of Policy.

- (1) The Audit Committee shall review this Policy on a periodic, and at least annual, basis to determine whether the procedures established under this Policy operate effectively in respect of the receipt, retention and treatment of Complaints and in providing a confidential and anonymous procedure to report violations or Complaints as may be required by Applicable Laws.

- (2) The board of directors of the Company may, from time to time, permit departures from the terms of this Policy, either prospectively or retrospectively. This Policy is not intended to give rise to civil liability on the part of the Company or its directors or officers to shareholders, security holders, customers, suppliers, competitors, employees or other persons, or to any other liability whatsoever on their part.

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