



**WestJet Confidential and Anonymous
Reporting Hotline Policy**

1.0 OBJECTIVE

Our Code of Business Conduct requires all employees, executives and members of the Board of Directors to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of WestJet, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Additionally, securities regulators in Canada have established rules requiring that the audit committees of public companies develop procedures to receive and address complaints regarding Financial Matters, and for a confidential, anonymous submission procedure for employees who have concerns regarding such Financial Matters.

To meet the foregoing requirements, as well as to discourage illegal or unsafe activity and unethical business conduct and to promote a climate of accountability within WestJet, this Policy has been developed.

2.0 AFFECTED POLICIES

Code of Business Conduct

Business Integrity Policy

3.0 ENABLED PROCESSES

WestJet Confidential and Anonymous Reporting Procedure

WestJet Confidential and Anonymous Reporting Hotline

4.0 DEFINITIONS AND ABBREVIATIONS

| TERM | DEFINITION |
|-------------------------------|--|
| Affiliates | Meaning given to it in the Business Corporations Act (Alberta). |
| Chair of the People Committee | The Chair of WestJet's People and Compensation Committee. |
| Chair of the SHE Committee | The Chair of WestJet's Safety, Health and Environment Committee. |
| Code | WestJet's Code of Business Conduct. |
| Employees | All employees of WestJet |
| Financial Matters | Accounting, internal accounting controls or auditing matters. |
| Hotline | The confidential and anonymous hotline established by WestJet and administered and staffed by the Hotline Service Provider. |
| Hotline Service Provider | Shareholder.com, a division of NASDAQ. |
| People Matters | Unresolved matters involving employees of WestJet other than matters involving violations or suspected violations of the Code (which instead are to be reported as violations or suspected violations of the Code) and other than matters which are more appropriately reported and resolved in accordance with Section 5.1.1 . |
| Persons | Employees and directors of WestJet, together with and pursuant to certain contracts, agents, employees of agents, contractors and employees of contractors. |

| TERM | DEFINITION |
|----------------|--|
| Report | A report made by any Person to the Hotline. |
| Safety Matters | Any matter involving a violation or suspected violation of general work place safety or airline safety, having regard to the alternative mode of reporting set forth in Section 5.2 . |
| WestJet | WestJet Airlines and its Affiliates. |

5.0 POLICY

WestJet has established the Hotline to provide an avenue for the confidential and anonymous reporting, receipt and treatment of violations or suspected violations of the Code and concerns regarding Financial Matters, Safety Matters and People Matters. The Hotline meets and exceeds the relevant section of the *Canadian National Instrument 52-110* (similar to the *Sarbanes-Oxley Act* in the United States).

It is the responsibility of all Persons to comply with the Code and to report violations or suspected violations of the Code, and concerns regarding Financial Matters, Safety Matters and People Matters in accordance with this Policy.

This Policy is designed to encourage Persons to report complaints and concerns anonymously and in good faith, without fear of reprisal.

5.1 WHEN TO MAKE A REPORT

A Person may make a Report of any violation or suspected violation of the Code, or concerns regarding Financial Matters, Safety Matters or People Matters, examples of which include, but are not limited to the following:

- Questionable accounting or auditing practices
- Violations of environmental laws
- Workplace discrimination
- Workplace harassment
- Workplace violence
- Theft or destruction of WestJet property, including intellectual property
- An air safety incident
- Violation of workplace safety requirements
- Inappropriate use of alcohol, drugs or medications
- Inappropriate disclosure of personal information of a guest or Employee
- Insider trading
- Bribery
- Fraud
- Inappropriate disclosure of WestJet confidential or proprietary information
- Unethical business practices or operations
- Non-compliance with statutes and/or regulations

5.1.1 Openness (Employees)

WestJet embraces an open-door policy and suggests that Employees share questions, concerns, suggestions or complaints involving a People Matter with someone who can address them properly. In most cases, an Employee's Manager/ Leader and/or WestJet Employee Association (WEA) representative is in the best position to address an area of concern or aid in conflict resolution. The Manager/ Leader, and/or WEA representative shall escalate the complaint to the appropriate individual or group, and to the extent practicable, in precisely the form they are received.

Issues such as the scheduling of work hours, or a disagreement with a co-worker, or suggestions on how to change the way something is done at WestJet, are issues that are likely most appropriately dealt with by a Manager/Leader, and/or WEA representative and not matters for the Hotline.

5.2 CONFIDENTIAL AND ANONYMOUS HOTLINE (AND ALTERNATIVES)

WestJet has established the Hotline for Persons to anonymously report any violation or suspected violation of the Code or concerns regarding Financial Matters, Safety Matters and People Matters. The Hotline Services Provider accepts Reports via a toll free telephone number, web access, or via email.

Any Person wishing to make a Report of a violation or suspected violation of the Code, or concerns regarding Financial Matters, safety Matters or People Matters, may also correspond directly with WestJet's internal legal counsel via legal@westjet.com.

WestJet's internal Flight & Corporate Safety Reporting System (currently known as the AQD portal) is also available and is the preferred forum for Employees to report Safety Matters.

5.3 ACTING IN GOOD FAITH

A Person making a Report must be acting in good faith and have reasonable grounds for believing the information they are providing relates to a violation or suspected violation of the Code or concerns with Financial Matters, Safety Matters or People Matters.

Any Reports made maliciously, not in good faith, or knowingly to be false will tie up resources, cause WestJet to incur unnecessary costs, and will be viewed, in the case of Employees, as a serious disciplinary matter, and in the case of other Persons, a serious violation of contractual terms.

Making a complaint without a good faith basis is itself an ethical violation. Any Employee who makes a complaint in bad faith will be subject to appropriate corrective action, up to and including dismissal with cause.

5.4 ANONYMITY

Reports to the Hotline regarding a violation or a suspected violation of the Code, or concerns regarding Financial Matters, Safety Matters and People Matters are anonymous, unless the Person making the Report chooses to submit it on a non-anonymous basis.

The Person making the Report may, at any time, rescind their anonymity unilaterally, or may be asked by WestJet to rescind their anonymity to assist with an investigation or if WestJet is of the view that anonymity adversely affects the rights of another individual. Under no circumstances is a Person obliged to rescind their anonymity.

5.5 CONFIDENTIALITY

If an investigation is launched as a result of a Report, the details in the Report (whether submitted anonymously or non-anonymously) may be shared with members of the Board of Directors, relevant executives of WestJet, relevant employees and various third parties (such as, but not limited to, external legal counsel, auditors, insurers, regulators, police or other investigative or enforcement bodies or authorities) in order for the Report to be adequately investigated.

5.6 INITIAL RECEIPT OF REPORTS

All Reports received by the Hotline service provider are immediately forwarded to two of WestJet's internal legal counsel.

In addition to the above:

- If the Report relates to Financial Matters, the Report is also immediately forwarded by the Hotline service provider to the Chair of the Audit Committee;
- If the Report relates to a violation or suspected violation of the Code, the Report is also immediately forwarded by the Hotline service provider to the Chair of the Board;
- If the Report relates to Safety Matters, the Report is also immediately forwarded by the Hotline service provider to the Chair of the SHE Committee; and
- If the Report relates to People Matters, the Report is also immediately forwarded to the Chair of the People Committee.

If any of the above individuals whom are recipients of a Report are the subject matter, or involved in any aspect of, the complaint, those individuals shall recuse themselves from any further involvement in the matter.

Refer also to the ***WestJet Confidential and Anonymous Reporting Hotline Procedure***.

5.7 NO RETALIATION

This Policy and the Hotline are intended to encourage and enable Persons to raise serious concerns within or about WestJet without fear of reprisal.

Retaliation against any Person for making a Report will not be tolerated. No Person who, in good faith, reports a violation or suspected violation of the Code, or concerns regarding Financial Matters, Safety Matters or People Matters, shall suffer harassment, retaliation or, in the case of an Employee, adverse employment consequence. Any retaliation against a Person who has made a Report in good faith is considered a serious disciplinary offense and may result in termination of employment of the retaliating Employee, or in the case of other Persons, termination of contract.

Further, the ***Criminal Code of Canada*** warrants creation of a criminal offence against any employer, anyone acting on behalf of an employer, or a person in a position of authority over an employee, who retaliates against a whistleblower, with a maximum penalty of five (5) years imprisonment.

5.8 WHEN A REPORT IS INVESTIGATED

Depending on the details provided and the severity of the violation or suspected violation of the Code, or of the concerns relating to Financial Matters, Safety Matters or People Matters, a Report may be investigated by any of WestJet's internal legal counsel, the Chair of the Audit Committee, the Chair of the SHE Committee, the Chair of the People Committee or the Chair of the Board, as the case may be.

Any of the above parties may choose to take action to investigate the Report or to simply keep the Report on file.

All Reports are retained indefinitely. None of WestJet's internal legal counsel, the Chair of the Audit Committee, the Chair of the SHE Committee, the Chair of the People Committee or the Chair of the Board have the ability to delete or alter a Report.

Refer also to the *WestJet Confidential and Anonymous Reporting Hotline Procedure*.

5.9 CHANGES OR AMENDMENTS

The Board of Directors of WestJet assesses this Policy from time to time and makes amendments or modifications as necessary to ensure that it is accurate and up-to-date.

5.10 MAKING A REPORT

Refer to the *WestJet Confidential and Anonymous Reporting Hotline Procedure*.