TIMEPLAY HOLDINGS INC.

WHISTLEBLOWER AND REPORTING CONCERNS POLICY

1. PURPOSE AND SCOPE

Timeplay Holdings Inc. (the "Company") encourages people to speak up early about suspected misconduct. This Policy applies to the Company and each entity controlled by it from time to time, including, as of the effective date of this Policy, Streamsix Inc., Streamsix Corp., TimePlay Corp. and Geeks Who Drink LLC (collectively, the "Group"), and is available to employees, officers, directors, contractors and consultants. Other stakeholders may also raise concerns. This Policy supplements applicable employment, ethics, privacy and securities laws.

2. CONCERNS THAT SHOULD BE REPORTED

- Questionable accounting, financial statements, revenue recognition, internal accounting controls, auditing, financial reporting or pressure to misstate results.
- Securities-law violations, insider trading, selective disclosure or misleading public disclosure.
- Fraud, bribery, corruption, theft, misuse of assets or significant conflicts of interest.
- Serious violations of Group policies, including the Code of Business Conduct and Ethics and the Insider Trading and Blackout Policy.
- Other unlawful conduct, serious ethical concerns or retaliation for raising a concern.

Routine workplace concerns may be directed to People & Culture's Senior People Manager at p&c@timeplay.com, but any concern may be raised

through the channels below, particularly where independence or confidentiality is important.

3. HOW TO REPORT

You may use any of the following channels. You do not have to report to your manager or People & Culture first:

- People & Culture: the Senior People Manager — p&c@timeplay.com.
- Direct to the Audit Committee Chair — auditcommitteechair@timeplay.com. This mailbox is restricted and controlled by the Audit Committee. Reports are delivered directly to the Chair without routine management or People & Culture review or screening. Any technical administration is limited to what is required for security, continuity and legal compliance.
- Anonymous reporting: submit a report through the anonymous reporting feature in the Company's Leapsome workspace using the access instructions made available by the Company. The channel has been configured and tested to support anonymous reporting. If you do not have Leapsome access, contact the Audit Committee Chair. Emailing auditcommitteechair@timeplay.com does not, by itself, make a report anonymous.
- If the concern involves a recipient, or that recipient has a conflict, use another channel, including the Audit Committee Chair. If the Chair is implicated, report to another uninvolved Audit Committee member or independent external counsel designated by the Committee.

Reports may include relevant dates, individuals, transactions and documents. You do not need proof or certainty before reporting a reasonable concern. Do not investigate on your own or obtain information unlawfully.

The Audit Committee will oversee access controls, preservation, secure handover to a successor Chair and conflict-related rerouting for the dedicated mailbox. The Company will not represent email as an anonymous reporting channel.

4. PROTECTION AGAINST RETALIATION

The Group prohibits dismissal, threats, demotion, suspension, harassment, intimidation, coercion, loss of opportunity or any other retaliation against a person who raises a genuine and honest concern about any of the items listed in 2. above, seeks advice about reporting, provides information to a securities regulator, law enforcement or other authority, or participates in an investigation or regulatory process. Protection does not depend on the concern ultimately being substantiated. Report suspected retaliation immediately using any reporting channel. Deliberately fabricated allegations may lead to disciplinary action, but a mistaken or unsubstantiated report does not by itself constitute misconduct.

5. CONFIDENTIALITY AND ANONYMITY

The Group will restrict information about a report and the reporter's identity to those with a legitimate need to know, subject to fair investigation, legal obligations and required disclosures. Absolute confidentiality cannot be guaranteed. Anonymous reports will be accepted and assessed on their merits. No one may attempt to identify an anonymous reporter improperly.

6. HANDLING, INVESTIGATION AND OVERSIGHT

- The recipient promptly logs each report in a restricted-access case register, noting receipt date, subject, handling owner, material steps, outcome and closure date. Reports received through the dedicated Audit Committee mailbox are preserved in that mailbox or another Committee-controlled secure repository; access to their contents is limited to the Chair and expressly authorized, unconflicted persons.
- Accounting, internal-control and auditing complaints must be promptly forwarded to the Audit Committee Chair (unless implicated), who oversees their receipt, retention and treatment. The Committee may appoint independent investigators or external counsel and determine the scope, reporting line and compensation of any such mandate.

- Reports concerning senior management, directors, securities disclosure, material fraud, auditor independence or significant retaliation are escalated promptly to the Audit Committee Chair or an uninvolved committee member.
- An impartial person conducts a proportionate, timely review, preserves relevant records and provides the subject an appropriate opportunity to respond, consistent with confidentiality and legal requirements. Conflicted individuals do not supervise or participate in the investigation or receive information about it except to the extent required by law or procedural fairness.
- The Company implements corrective actions where warranted. Reporters who can be contacted will ordinarily receive a prompt acknowledgement and, where practicable, an appropriate closure update, without disclosure of protected personal, confidential or privileged information.
- The Audit Committee receives periodic, appropriately anonymized reporting on accounting/ auditing complaints, significant cases, retaliation and remediation, and can direct further action.

7. RECORD RETENTION AND PRIVACY

Complaint files, investigation records and supporting evidence will be securely retained for the period determined by the Audit Committee in consultation with legal counsel, having regard to applicable privacy, employment, limitation-period, securities-law and litigation-hold requirements. Access is limited to authorized personnel. No record may be destroyed while a relevant hold applies. The Audit Committee oversees retention procedures for accounting, internal-control and auditing complaints.

8. RIGHT TO CONTACT REGULATORS DIRECTLY

Nothing in this Policy, any confidentiality or non-disclosure agreement, or any other Group policy prohibits or restricts anyone from reporting possible violations to, communicating with, providing documents or information to, or cooperating with the Ontario Securities Commission, British Columbia

Securities Commission, Canadian Securities Exchange, other securities regulators, law enforcement or other competent authorities, as permitted by law. No prior notice to or approval from the Group is required. Nothing limits any legal right to seek or receive a whistleblower award. This Policy does not require internal reporting before external reporting.

9. ACCOUNTABILITY AND REVIEW

The Audit Committee is responsible for the procedures governing accounting, internal accounting control and auditing complaints under NI 52-110. People & Culture administers routine, non-conflicted intake and communications in coordination with the Committee. No investigation concerning a director, executive officer, accounting or auditing matter, securities disclosure, material fraud or significant retaliation may be finally closed without reporting the disposition to the Audit Committee or an unconflicted Committee member. The Audit Committee will review this Policy at least annually and recommend material changes for Board approval. Each director, officer and employee of the Group, and each contractor or consultant designated by the Company, must acknowledge receipt and understanding of this Policy upon appointment, hiring or engagement, following any material amendment to this Policy and, for directors and officers, annually thereafter. The Company may require other personnel to re-acknowledge this Policy at such other intervals as it determines, including as part of periodic compliance training. Local legal requirements apply where they provide additional protections.

Adopted and approved by the Board of Directors on November 12, 2026.