



**KELSO TECHNOLOGIES INC.
INTERNAL EMPLOYEE ALERT POLICY
Amended, Restated and adopted by the Board on March 19, 2019;
ratified and approved by the Board of Directors on May 20, 2026**

OBJECTIVE AND SCOPE

Kelso Technologies Inc. is committed to the highest standards of openness, honesty and accountability that its various stakeholders are entitled to expect.

As a result, Kelso Technologies Inc. and its subsidiaries and affiliates (collectively the “Corporation”) want to know about any violation to its Code of Business Conduct and Ethics and any and all dishonest, fraudulent or unacceptable behavior, conduct or practices committed by the Corporation’s officers, employees and former officers or employees regarding accounting matters generally, internal accounting and/or controls, the conduct of the audit of its financial accounts and statements or related matters, or other “non-financial” matters, which, if disclosed, could reasonably be expected to raise concerns regarding the integrity, ethics or bona fides of the Corporation (a “Questionable Event”) and expects its employees (which includes officers), consultants, former employees and former consultants (collectively the “Employee or the “Employees”) to feel confident about disclosing and reporting on any concerns they may have about any Questionable Event of which they become aware.

In accordance with the Corporation’s commitment set out above, this Internal Employee Alert Policy is meant to provide a formal yet simple procedure to facilitate the receipt, retention, review and resolution of complaints, denunciations or warnings, given in any form by any Employee of the Corporation, regarding a Questionable Event.

BACKGROUND AND EMPLOYEE ALERT PROCEDURES

Employees, who are often the first ones to realize that there may be something seriously wrong within a corporation, may, however, not express or report their concerns because they feel that speaking up would be disloyal to their colleagues or to the Corporation or may even jeopardize their position in, or employment by, the Corporation. Even when an Employee does raise or report any suspicions, colleagues or superiors of such Employee may decide to ignore his or her concerns so raised rather than address same or report through higher channels what might ultimately turn out to be just a suspicion of fraudulent or wrongful practices.

The Corporation expects Employees who have reasonable grounds for believing that there is occurring, or has occurred, a Questionable Event within the Corporation to come forward and voice those concerns responsibly.

The Policy is intended to encourage and enable Employees to voice their concerns regarding any Questionable Event within the Corporation rather than ignoring them or, ultimately, feeling compelled

to deal with the Questionable Event outside the Corporation due to a lack of the availability of the mechanism provided hereunder.

Any Employee who finds his or her concerns about a Questionable Event not satisfactorily addressed by his or her immediate supervisor (or higher-ranking persons) or who feels that the seriousness and sensitivity of the issues or people involved require that the reporting of such Questionable Event should neither be addressed to the attention of his or her immediate supervisor nor follow the normal corporate reporting channels, should contact the Corporation's Audit Committee Chair by any of the following methods:

Mail: [Chair](#), Audit Committee
Kelso Technologies Inc.
305 – 1979 Old Okanagan Hwy,
West Kelowna, BC V4A 8J1 Canada

E-mail: auditchair@kelsotech.com

Confidential, Anonymous Employee Submissions

In addition to the General Complaint Procedure set out above, an employee of the Corporation may submit a confidential, anonymous complaint by forwarding it in a sealed envelope marked and addressed as follows:

Confidential Employee Concern
Chair, Kelso Technologies Inc. Audit Committee
in care of Ms. Aimee O'Donnell
Cassels Brock & Blackwell, LLP
Suite 2200, 885 West Georgia Street
Vancouver, BC V6C 3H1 Canada

Ms. O'Donnell will forward the sealed envelope (unopened) to the Chair of the Audit Committee.

SAFEGUARDS AGAINST RETALIATION, HARASSMENT OR VICTIMIZATION

The Corporation understands and acknowledges that one's decision to report a Questionable Event can be a difficult one to make. Employees who raise serious concerns should have nothing to fear. Therefore, the Corporation shall not tolerate any retaliation, harassment or victimization (including informal pressures) and shall take appropriate action to protect employees who raise any concerns under this Policy in good faith (a "Concerned Employee").

CONFIDENTIALITY

All expression of concerns or reports on Questionable Events within the Corporation, filed with the Audit Committee Chair pursuant to this Policy, will proceed internally on a confidential basis.

ANONYMOUS ALLEGATIONS

Expressions of serious concerns or reports on Questionable Events within the Corporation filed with the Audit Committee Chair on an anonymous basis will also be treated appropriately.

UNTRUE ALLEGATIONS

In the event that, in good faith, a Concerned Employee reports a Questionable Event that is not confirmed by subsequent investigation or otherwise, no action shall be taken against such Concerned Employee. Conversely, in the event a Concerned Employee reports a Questionable Event for frivolous or malicious purposes or for his or her personal gain, the appropriate disciplinary or legal action will be taken against such Concerned Employee, including possible dismissal for cause.

HOW TO RAISE A CONCERN

Concerns may be raised with the Audit Committee Chair verbally or in writing (including by e-mail). Concerned Employees who wish to make a written report are asked to provide:

- The background and history of the Questionable Event (giving relevant dates);
- The reasons prompting the particular concern about the situation, and
- The extent to which the Concerned Employee has personally witnessed or experienced the Questionable Event (providing documented evidence where possible).

RECORDS AND REPORTING

The Audit Committee Chair will maintain a record of concerns raised and the outcome (but in a form which does not endanger the confidentiality of a Concerned Employee's identity where necessary) and will report, as necessary, to management and/or the Independent Directors of the Board of the Corporation, having regard to the nature of the Questionable Event raised and whether or not it related to the financial position and/or financial statement and/or disclosures of the Corporation or to other "non-financial" matters related to the Corporation.

INVESTIGATION

The Chair of the Audit Committee shall determine the steps and procedures to be taken to address the concern appropriately and whether an investigation is appropriate and, if so, what form such investigation should take, as well as other parameters (for example whether external investigators should be employed, the timing of such investigation and other such matters as are deemed appropriate in the circumstances).

Except, of course in the case of anonymous allegations, the Concerned Employee will be informed of the outcome of any investigation and/or any treatment of his or her claim or notice.

Notwithstanding the foregoing, nothing contained herein shall limit the ability of Employees of the Corporation to file a charge or complaint with a governmental agency in United States and communicate with any such agency or otherwise participate in any investigation or proceeding that may be conducted by any such agency, including providing documents or other information in connection therewith, without notice to the Corporation.

This Policy is a statement of broad policies and is intended as a component of the flexible governance framework within which the committees of the Board assist the Board in directing the affairs of the Corporation. While it should be interpreted in the context of all applicable laws, regulations and listing requirements, as well as in the context of the Corporation's articles, it is not intended to establish any legally binding obligations.