



THE ALKALINE WATER COMPANY, INC.

Whistleblower Policy

(Effective September 1, 2019)

Reporting Responsibility

This Whistleblower Policy is intended to encourage and enable board members, officers, employees, independent contractors, third-party vendors, customers and business partners to make The Alkaline Water Company, Inc. and its subsidiaries (the “Company”) aware of any practices, procedures or circumstances that raise concerns, including those regarding the integrity of the Company’s financial disclosures, books and records or potential suspected violations of law or regulations that govern our operations. This Policy is in addition to the Company’s Code of Ethics and Business Conduct, which describes the policy and procedures for reporting any illegal or unethical behavior and requires prompt reporting of any violations of such code.

Reporting Procedures

The Company urges employees share their questions, concerns, suggestions or complaints with their supervisors. If you are not comfortable speaking with your supervisor, you are encouraged to report to the Chairperson of the Company’s Audit Committee, who will investigate all reported complaints. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to the Chairperson of the Company’s Audit Committee, whom has the responsibility to investigate all reported complaints.

Anonymous Reporting

The Company encourages any person to report complaints anonymously via phone, electronically or via the physical mail. To avoid frivolous/irrelevant issues being reported, employees and other third parties are encouraged to provide specific and credible information that supports the complaints, such as – alleged perpetrators, location and type of incidents, names of other personnel aware of the issues, specific evidence etc. The Company’s anonymous whistleblower hotline telephone numbers and electronic submission portal are both located at www.ir.thealkalinewaterco.com/whistleblower. For physical mail, anonymous complaints shall be mailed directly to the Company’s headquarter address listed below:

Attn: Audit Committee Chair

Mailing address: 14646 N. Kierland Blvd. Ste 255, Scottsdale, Arizona 85254

Accounting and Auditing Matters

To the extent that an accounting or auditing matter arises, any recipient of a complaint shall immediately notify the Audit Committee Chair of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the committee until the matter is resolved.

Examples of violations include, but are not limited to, a failure to comply with the Company's accounting practices or internal controls, a violation of federal or state securities laws, laws regarding mail, wire or bank fraud, rules, and regulations of the Securities and Exchange Commission or laws relating to fraud against shareholders, the commission of a crime, a misapplication of generally accepted accounting principles and any other questionable or irregular accounting or auditing practice.

Any employee who becomes aware of information concerning a violation or possible violation and who reasonably believes that such a violation has occurred should promptly report such information. Confidentiality will be maintained in accordance with the law and the matter shall be fully investigated. Any report must include precise and relevant facts (i.e. dates, places, persons/witnesses, numbers, etc.) sufficient for a reasonable investigation to be conducted. The following mechanisms have been established to allow for reporting:

Sending an email to conduct@alkaline88.com

and via physical mail to the attention of the Chairman of the Audit Committee at the corporate headquarters address listed above

Once each calendar quarter and whenever else as deemed necessary, the Audit Committee Chair shall communicate within the Audit Committee whether any complaints have been received during the quarter. Any reported accounting and auditing complaints will be reviewed and investigated by the Audit Committee.

Independence and objectivity are paramount for any successful investigation. If determined to be necessary by the Audit Committee, the Company shall provide appropriate funding to obtain and pay for additional resources that may be necessary to conduct the investigation. Unless otherwise directed by the Audit Committee, any person assigned to investigate an accounting or auditing complaint will report his or her findings and recommendations to the Audit Committee.

Acting in Good Faith

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

No Retaliation

The Company will not discipline, discriminate against or retaliate against any person who reports a complaint in good faith and will abide by all laws that prohibit retaliation against employees who lawfully submit complaints under these procedures.

Confidentiality

Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Records and Data

All reports and records associated with complaints under this Policy are considered confidential information. Upon receiving complaints, only those on a “need-to-know” basis will have access or know about the complaint. All documents relating to such complaints made through the procedures outlined in this Policy shall be retained for at least three (3) years from the date of complaint, after which time the information may be destroyed unless the information may be relevant to any pending or potential litigation, inquiry or investigation, in which case the information may not be destroyed and must be retained for the duration of that litigation, inquiry or investigation and thereafter as necessary.

Periodic Review and Amendments

From time to time, this Policy may need to be amended due to changes in the law, the Company's operations, or changes in the requirements of the stock exchange on which the Company's securities are traded. All changes to this Policy must be approved by the Audit Committee. All employees and other interested parties will receive notice when this Policy is changed. The current version of this Policy will be available by contacting the Company's General Counsel.