ATLAS ENERGY CORP.

Whistleblowing Policy
Regarding Complaints and Concerns Procedures

Effective as and from June 18, 2025

1. Introduction

Atlas Energy Corp. (the "**Corporation**") is committed to maintaining the highest standards of integrity and accountability in its business affairs while at the same time growing its business and enhance shareholder value. The guidelines and principles that should govern the Corporation's business conduct are set out in the Corporation's Code of Business Conduct and Ethics (the "**Code**"). As part of the Corporation's commitment to ethical and responsible business conduct, the Corporation is committed to seeking to maintain accountability of the Corporation's accounting, internal controls and auditing processes and seek to ensure compliance with all applicable legal and regulatory requirements relating to the Corporation's business in all material respects by establishing a "whistle blowing" policy that allows an interested party such as an employee to alert persons in authority of any improper accounting or financial practices, without fear of retribution. This policy sets out the guidelines to be followed by any interested party who wishes to denounce any impropriety of an accounting or financial nature or other violations, such as the violations of the Corporation's code, observed in the course of the exercise of their duties, without fear of loss of employment, prejudice or other form of undesirable reprimand.

2. Purpose of Policy

The purpose of this whistleblower policy (the "**Policy**") is to provide officers, directors, employees and contractors (the "**Whistleblower**") with a process for disclosing complaints or concerns regarding financial matters and other matters, including violations of the Corporation's Code. This Policy sets out procedures to address the receipt, retention and treatment of complaints received by the Corporation in respect of matters relating to fraud, accounting, internal accounting controls, auditing and other matters, including violations of the Corporation's Code. This policy also sets up means to protect the confidentiality and anonymity of any submission by the Whistleblower.

3. Procedures for Receiving and Addressing Complaints and Concerns

The Corporation has an open-door policy and invites all directors, officers, employees and contractors to share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, Whistleblower's immediate supervisor is in the best position to address an area of concern. Where it is appropriate, the Whistleblower can also speak to anyone in management whom they are comfortable in approaching. For situations when the Whistleblower is not satisfied or comfortable with following the Corporation's open-door policy, see below.

In the case of questions relating to fraud, accounting, accounting procedures or control procedures, questions or comments may be directed to the Chair of the Audit Committee at the following address:

Atlas Energy Corp.
3200, Dome Tower – 333 7th Avenue S.W.
Calgary, AB T2P 5C5

Attention: Chair of the Audit Committee
Email: **[●]**

In all other cases, questions or comments may be directed to the Chair of the Corporate Governance and Compensation Committee (together with the Chair of the Audit Committee, the "**Chair**") at the following address:

Atlas Energy Corp.
3200, Dome Tower – 333 7th Avenue S.W.
Calgary, AB T2P 5C5

Attention: Chair of the Corporate Governance and Compensation Committee
Email: **[●]**

Such questions or comments should be reported directly to the applicable Chair, or raised by sending a written communication to the applicable Chair in an envelope marked "**Private and Confidential – Board Policy Regarding Complaints and Concerns Procedures**". If the complaint or concern is anonymous, there must be clear, accurate and sufficient details, as there will be no opportunity to have the information clarified.

3.1. General Complaints and Concerns

Upon receipt of a complaint, the applicable Chair will record the complaint or concern and act to resolve any issue by offering to meet with the Whistleblower or communicating with that person through another appropriate means. Each of the complaints and concerns will be thoroughly investigated and appropriate action taken. All complaints and concerns and their disposition will be advised to the Audit Committee or Corporate Governance and Compensation Committee, as applicable, at the next meeting following the date of the complaint or concern. The applicable Chair may elect, if thought fit, to call a special meeting sooner to deal with the complaint or concern.

3.2. Confidentiality

Each complaint or concern will be treated as confidential and the anonymity of the complainant or filer, if requested, will be preserved to the extent permitted by law.

3.3. Prohibition Against Retaliation

The Corporation will not discharge, threaten, harass, discipline, withhold or suspend payment of salary or benefits, demote, transfer or otherwise take any disciplinary or retaliatory action against any Whistleblower of the Corporation who in good faith raises a concern, files a complaint, reports any suspected wrongdoing, or discloses or provides information or assistance in connection with any internal investigation or governmental proceeding or inquiry.

4. Logs

The applicable Chair will ask the Corporation's corporate secretary to supervise the maintenance of a log (the "**Logs**") of all complaints and concerns received from any source.

4.1. Complaints and Submission of Concerns Reports

Each complaint and concern will be separately documented by the applicable Chair. Such documentation shall include a report that contains a complete description of the allegation(s), the action taken (including investigative and disciplinary action), the status of the file as pending or closed and, if closed, a statement describing the final disposition of the case. All documentation with respect to a complaint or a concern shall be retained by the corporate secretary of the Corporation.

4.2. Committee Oversight

The Audit Committee or Corporate Governance and Compensation Committee, as applicable, will have full access to respective Logs, complaints and concerns reports and related documentation at all times, except for any information that may be used to identify a complainant or filer who has requested anonymity.