

**Restaurant Brands International Inc.
Whistle Blowing Policy**

Adopted by the Audit Committee

April 24, 2015

1. PURPOSE

1.1 Restaurant Brands International Inc. (the "**Corporation**") does not tolerate illegal or unethical behaviour, including fraud, criminal acts, security and regulatory violations, manipulation of accounting records and violations of accounting policies, internal controls, disclosure controls, auditing matters, the Corporation's Code of Business Conduct and Ethics (the "**Code**") and other policies of the Corporation. The Corporation has adopted this Whistle Blowing Policy (this "**Policy**") in order to provide for:

- (a) the receipt, retention and treatment of complaints received by the Corporation, including with respect to violations of accounting policies, internal controls, disclosure controls, auditing matters, the Code and other policies of the Corporation ("**Complaints**"); and
- (b) a procedure for the confidential and anonymous submission of Complaints to the Corporation.

2. COMPLAINTS

2.1 All Complaints shall be referred to the General Counsel of the Corporation or such person as he or she may designate from time to time (the "**Responsible Officer**").

2.2 The Responsible Officer shall:

- (a) conduct such investigation of any Complaint as the Responsible Officer considers appropriate in the circumstances;
- (b) retain any documentation received or created in connection with any Complaint in accordance with the Corporation's record retention policies;
- (c) report to the Audit Committee on all Complaints received; and
- (d) recommend to the Audit Committee the action which the Responsible Officer considers appropriate with respect to any Complaint.

2.3 The Audit Committee shall:

- (a) require the Responsible Officer to report at each meeting of the Audit Committee at which annual or interim financial statements are reviewed

on all Complaints received by the Responsible Officer since the date of the last such report;

- (b) have access to all of the communications received by the Responsible Officer in connection with any Complaint;
 - (c) oversee the process contemplated by the Secure Reporting Process (as defined below);
 - (d) consider recommendations by the Responsible Officer with respect to any action to be taken with respect to a Complaint; and
 - (e) determine what action should be taken with respect to any Complaint.
- 2.4 The Responsible Officer may take action with respect to Complaints which the Responsible Officer considers to be immaterial without the approval of the Audit Committee, and the Responsible Officer shall report to the Audit Committee at the next meeting of the Audit Committee on all such action taken.

3. CONFIDENTIALITY AND ANONYMITY

- 3.1 The Audit Committee shall direct the Responsible Officer and other members of management to take such action as may be necessary to provide employees and other complainants with a confidential, anonymous means of submitting concerns to the Responsible Officer regarding questionable accounting or auditing matters at the Corporation and to handle and investigate such complaints in a confidential manner (the "**Secure Reporting Process**").
- 3.2 The Responsible Officer shall make recommendations to the Audit Committee from time to time on how the Corporation can provide employees with a Secure Reporting Process.
- 3.3 The Audit Committee shall require the Responsible Officer to report to it at least annually on the effective operation of the Secure Reporting Process.

4. ACCOUNTABILITY OF THE RESPONSIBLE OFFICER

- 4.1 The Responsible Officer shall report directly to the Chair of the Audit Committee with respect to matters dealt with in this Policy.
- 4.2 The Responsible Officer shall report to the Audit Committee on any failure of any officer or employee of the Corporation to cooperate in the effective implementation of this Policy.

5. NO RETALIATION

- 5.1 The Corporation will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee for good faith reporting of concerns or complaints regarding matters covered by these procedures or otherwise as specified in Section 806 of the *Sarbanes-Oxley Act of 2002*.