

WHISTLEBLOWER POLICY

Procedures for the Submission of Complaints or Concerns Regarding Health, Safety, Environmental, Accounting, Internal Accounting Controls, Auditing Matters and all Other General Matters

OBJECTIVE

West Vault Mining Inc. (collectively with its subsidiaries, the “**Company**”) is committed to maintaining a workplace in which it can receive, retain, and address all complaints received relating to, among other things, violations of the Company’s Code of Business Conduct and Ethics (the “**Code**”), and issues relating to health, safety, the environment, accounting, internal accounting controls, auditing matters, together with violations of any applicable law or regulations and all other general matters (collectively, the “**Whistleblower Matters**”).

To achieve this goal, the Board of Directors of the Company (the “**Board**”) has established procedures for:

- the confidential, anonymous submission by directors, officers, employees, consultants, contractors, and other stakeholders (collectively, “**Covered Person**” or “**Covered Persons**”) of the Company of concerns regarding Whistleblower Matters; and
- the receipt, retention, and treatment of complaints received by the Company regarding Whistleblower Matters.

This Whistleblower Protection Policy (this “**Policy**”) has been adopted by the Board to establish and describe procedures governing the receipt, retention, investigation, and treatment of submissions concerning suspected wrongdoing or misconduct (the “**Submissions**”), to encourage employees to report Submissions in a timely way, and to protect Covered Persons who make good-faith reports from retaliation.

SCOPE OF MATTERS COVERED BY THIS POLICY

Submissions covered by this Policy include, but are not limited to, the following:

- Suspected violations of the law, whether civil or criminal.
- Suspected violations of this Policy or any other Company policy or guideline.
- Harassment or other inappropriate workplace conduct.
- Actions that have caused or could cause environmental damage.
- Criminal conduct, corruption, mismanagement, fraud, or the potential to do so.
- Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company.
- Questionable accounting, internal accounting controls, auditing practices or irregularities.
- Concerns about other business practices of the Company.
- Risk to the Company's assets, property, or resources.

SUBMISSION OF COMPLAINTS (“SUBMISSION”)

Any person, including Covered Persons, may submit a concern or complaint regarding Whistleblower Matters to the management of the Company without fear of dismissal or retaliation of any kind. The Company shall not discharge, demote, suspend, threaten, harass, or in any manner discriminate against any employee (or take equivalent action against any non-employee Covered Person) in the terms and conditions of employment or engagement based upon any lawful actions of Covered Person with respect to good faith reporting of concerns or complaints regarding Whistleblower Matters.

Any person, including Covered Persons, may forward concerns or complaints regarding Whistleblower Matters on a **confidential or anonymous** basis as follows:

The concern or complaint must be expressed in writing – the person providing a Submission may remain anonymous or may include a contact telephone number in the Submission if they request contact. Where the person submitting a concern or complaint wishes to remain anonymous, then a telephone number shall not be included in the Submission, however, anonymity may impede adequate investigation of the concern or complaint should additional information be required.

Complaints can be submitted to:

West Vault Mining Inc.
838 – 1100 Melville Street
Vancouver, BC V6E 4A6
Phone: (604) 628-4706
Attention: Frank Hallam, Ethics Officer
Email: frh@westvaultmining.com

Or to:

Gowling WLG (Canada) LLP
Suite 2300 – 550 Burrard Street
Vancouver, BC V6C 2B5
Phone (604) 891-2710
Attention: Daniel Allen
Email: Daniel.allen@gowlings.com

TREATMENT OF COMPLAINTS

Upon receipt of a concern or complaint, the Board shall:

- a. determine whether the concern or complaint actually pertains to Whistleblower Matters; and
- b. when possible, acknowledge receipt of the concern or complaint to the submitter.

Concerns or complaints relating to Whistleblower Matters shall be reviewed under Board direction and oversight by such persons as the Board determines to be appropriate. Confidentiality shall be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.

Prompt and appropriate corrective action shall be taken when warranted in the judgment of the Board. When possible and when determined appropriate by the Board, notice of any corrective action taken will be given to the person who submitted the concern or complaint.

REPORTING AND RETENTION OF COMPLAINTS AND INVESTIGATIONS

The Company’s Ethics Officer will maintain a log of all concerns or complaints, tracking their receipt and treatment, and shall prepare a periodic summary report thereof for the Board.

DATE OF MOST RECENT BOARD CONSIDERATION

This Policy was reviewed and ratified by the Board on June 24, 2025.

This Policy will be reviewed on an annual basis by the Board to ensure that all procedures detailed herein remain accurate and current.

Adopted on February 24, 2011

Revised on June 20, 2024

Last Approved by the Board on June 24, 2025