



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

West Vault Mining Inc. (the “Company”) has established the following procedures for:

- the receipt, retention and treatment of complaints regarding health, safety, environmental, accounting, internal accounting controls, auditing matters and all other general matters (collectively, the “Whistleblower Matters”); and
- the confidential, anonymous submission by employees and consultants (hereafter “Employees”) of the Company of concerns regarding Whistleblower Matters.

SUBMISSION OF COMPLAINTS

Any person, including Employees, 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 will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee (or take equivalent action against any consultant) in the terms and conditions of employment based upon any lawful actions of an Employee with respect to good faith reporting of concerns or complaints regarding Whistleblower Matters.

Any person, including Employees, 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 submitting a complaint or concern should include a telephone number in the submission at which he or she may be contacted if the person requests contact or if the Board determines that contact is appropriate. Where the person submitting a concern or complaint wishes to remain anonymous, then a telephone number is not required, however, it may be difficult to adequately investigate the concern or complaint if additional information is required.

Complaints can be submitted to:

Corporation Ethics Officer: Name: Frank Hallam Address: c/o West Vault Mining Inc. Phone: (604) 628-4706 Email: frh@westvaultmining.com	Additional Reporting Contacts: Gowling WLG (Canada) LLP Suite 2300, Five Bentall Centre 550 Burrard Street Vancouver, British Columbia Canada V6C 2B5 Phone (604) 891-2710 Fax (604) 689-8610 Email: Daniel.allen@gowlings.com
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SCOPE OF MATTERS COVERED BY THESE PROCEDURES

These procedures relate to concerns or complaints relating to any Whistleblower Matters including, without limitation, the following:

- a. fraud or deliberate error in the preparation, evaluation or review of any statement of the Company regarding an environmental or safety matter;
- b. fraud or deliberate error in the recording and maintaining of records of the Company in respect to environmental or safety matters; or
- c. deficiencies in or noncompliance with the Company's obligations in respect to environmental and safety matters.
- d. fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- e. fraud or deliberate error in the recording and maintaining of financial records of the Company;
- f. deficiencies in or noncompliance with the Company's internal controls over financial reporting;
- g. misrepresentation or false statement to or by a senior officer, accountant or external auditor regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- h. deviation from full and fair reporting of the Company's financial condition.

TREATMENT OF COMPLAINTS

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

- 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 will be reviewed under Board direction and oversight by such persons as the Board determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.

Prompt and appropriate corrective action will be taken when and as 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 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 approved by the Board on April 26, 2022.

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

Implemented on February 24, 2011.

Ratified on June 14, 2012; June 13, 2013; October 22, 2015; June 23, 2016; June 22, 2017; June 22, 2018; June 25, 2020; June 25, 2021; and April 26, 2022.