

**EMBER RESOURCES INC.  
WHISTLEBLOWER POLICY**

**1 General**

1.1 This policy addresses Ember Resources Inc.'s (the "**Corporation**") continuing commitment to integrity and ethical behavior. The Policy establishes procedures that allow employees and consultants (collectively "**employees**") of the Corporation to confidentially and anonymously submit their concerns to the Corporation's Board of Directors regarding:

- (a) questionable accounting, internal accounting controls or auditing matters (collectively "**Accounting/Audit Matters Concerns**");
- (b) the reporting of fraudulent financial information to the Corporation's securityholders, regulatory agencies or the financial markets (referred to herein as "**Fraudulent Reporting**"); or
- (c) conduct which may result in a violation of law or in a substantial mismanagement of the Corporation's resources, or the violation of the Corporation's Code of Business Conduct or Vendor Code of Conduct (referred to herein as "**Grave Misconduct**"),

and in all instances, free of any discrimination, retaliation or harassment.

1.2 It is the policy of the Corporation to encourage employees, when they reasonably believe that Accounting/Audit Matters Concerns, Fraudulent Reporting and/or Grave Misconduct have occurred or are occurring, to report those concerns on an anonymous basis. All reports will be taken seriously and will be promptly investigated. The specific action taken in any particular case depends on the nature and gravity of the conduct or circumstances reported, and the quality of the information provided.

1.3 If on preliminary investigation the allegation is judged to be without substance or merit, the matter will be dismissed, and the whistleblower informed of the decision and reasons for such a dismissal. If, at the conclusion of an investigation, the Corporation determines that a violation or wrongdoing has occurred, the Corporation will take remedial action equal to the severity of the offence. This may include disciplinary action up to and including termination of employment and reporting to police and regulatory authorities.

**2 Whistleblower Protection**

2.1 The Corporation is committed to providing a work environment in which employees, when they reasonably believe that Accounting/Audit Matters Concerns, Fraudulent Reporting or that Grave Misconduct has occurred, can raise those concerns free of discrimination, retaliation or harassment. Accordingly, the Corporation strictly prohibits discrimination, retaliation or harassment of any kind against any employee who, based on their reasonable belief that such conduct or practices have occurred or are occurring, reports that information.

- 2.2 The Corporation shall not take adverse employment action against an employee in retaliation for:
- (a) any reports of wrongdoing made in good faith;
  - (b) providing information or causing information to be provided in an investigation conducted by any regulatory agency or authority, or person at the Corporation with supervisory or similar authority over the employee, regarding Accounting/ Audit Matters Concerns, Fraudulent Reporting and/or concerns regarding Grave Misconduct; or
  - (c) participating in an investigation, hearing, court proceeding or other administrative inquiry in connection with a report of wrongdoing.
- 2.3 All employees have a duty to cooperate in the investigation of reports of Accounting/Audit Matters Concerns, Fraudulent Reporting or of Grave Misconduct, or of discrimination, retaliation or harassment resulting from the reporting or investigation of such matters. An employee who knowingly or recklessly makes statements or disclosures that are not in good faith or fails to cooperate in an investigation may be subject to discipline, which may include termination. Employees who report acts of wrongdoing pursuant to this policy can, and will continue to be held to their general job performance standards. Therefore, an employee against whom legitimate adverse employment actions have been taken or are proposed to be taken by the Corporation, such as poor job performance or misconduct by the employee, is prohibited from using this policy as a defense against the Corporations' lawful actions.

### **3 Reporting of Wrongdoing**

- 3.1 Any employee who becomes aware of any wrongdoing or suspected wrongdoing regarding Accounting/Audit Matters Concerns, Fraudulent Reporting or of Grave Misconduct, must make a report as soon as possible by telephone or e-mail to the Corporation's independent and anonymous whistleblower service provider, The Network Inc., at the following:

Web: [emberresources.ethicspoint.com](http://emberresources.ethicspoint.com)

Phone: 1 855 488 8509

- 3.2 All complaints under this Policy will be promptly and thoroughly investigated. The Corporation will make good faith efforts to protect the confidentiality of employees making reports; provided, however, that the Corporation or its employees and agents shall be permitted to reveal the reporting employee's identity and confidential information to the extent necessary to permit a thorough and effective investigation and to take any remedial action, in accordance with applicable law.
- 3.3 Community stakeholders, customers, contractors, vendors or other concerned parties reporting from outside the Corporation who become aware of any wrongdoing or suspected wrongdoing pursuant to this Policy may report such wrongdoing or suspected wrongdoing via email or telephone to the Corporation's independent and anonymous whistleblower service provider using the contact information set forth under Section 3.1 above.

#### **4 Claims of Retaliation**

- 4.1 The Corporation strictly prohibits any discrimination, retaliation or harassment against any person who reports incidents of Accounting/Auditing Matters Concerns, Fraudulent Reporting or of Grave Misconduct, based on the person's reasonable belief that such misconduct occurred. The Corporation also strictly prohibits any discrimination, retaliation or harassment against any person who participates in an investigation of complaints about Accounting/Auditing Matters Concerns, Fraudulent Reporting or of Grave Misconduct.
- 4.2 Any complaint that any employees are involved in discrimination, retaliation or harassment related to the reporting or investigation of Accounting/Auditing Matters Concerns, Fraudulent Reporting or of Grave Misconduct shall be promptly and thoroughly investigated in accordance with the Corporation's investigation procedures. If a complaint of discrimination, retaliation or harassment is substantiated, appropriate disciplinary action, up to and including discharge, will be taken.
- 4.3 Claims or acts of discrimination, retaliation or harassment should be reported via email or telephone to the Corporation's independent and anonymous whistleblower service provider using the contact information set forth under Section 3.1 above.

#### **5 Additional Enforcement Information**

- 5.1 In addition to the Corporation's internal complaint procedure, employees should also be aware that certain federal and provincial law enforcement agencies are authorized to review Accounting/Audit Matters Concerns or Fraudulent Reporting. The Corporation's policies and practices have been developed as a guide to the Corporation's legal and ethical responsibilities to achieve and maintain the highest business standards. Conduct that violates the Corporation's policies will be viewed as unacceptable under the terms of employment at the Corporation. Certain violations of the Corporation's policies and practices could even subject the Corporation and any individual employees involved to civil and criminal penalties. Before issues or behaviour can rise to that level, employees are encouraged to report Accounting/Audit Matters Concerns, Fraudulent Reporting or Grave Misconduct, or discrimination, retaliation or harassment related to such reports. Nothing in this Policy is intended to prevent an employee from reporting information to the appropriate agency when the employee or consultant has reasonable cause to believe that the violation of a federal or provincial statute or regulation has occurred.