



WHISTLEBLOWING POLICY

Dated July 15, 2024

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I. INTRODUCTION

The board of directors (the “**Board**”) of G Mining Ventures Corp. (“**GMIN**” or the “**Corporation**”) has adopted this whistleblowing policy (this “**Policy**”) to affirm and documents its commitment to safeguarding the integrity of the Corporation’s financial reporting and its business dealings and to support adherence to the code of ethics and business conduct of the Corporation (the “**Code**”).

It is in the interest of all stakeholders of the Corporation that concerns regarding the Corporation’s financial reporting and adherence to the Code be reported so that they can be appropriately addressed.

In furtherance of the foregoing, this Policy seeks to: (i) provide a procedure for reporting concerns, including on an anonymous basis; (ii) provide protection to individuals reporting concerns; and (iii) establish a process for investigating reported concerns.

II. SCOPE

This Policy applies to GMIN and all of its current and future subsidiaries and all of their respective employees, officers and directors (collectively, the “**GMIN Personnel**”), and for the purposes hereof, references to the Corporation or GMIN are deemed to include references to each of the foregoing.

III. INCIDENT REPORTING

GMIN Personnel have an obligation to immediately report any situation of known or suspected acts of misconduct or other violations of the Code (any such event being referred to as an “**Incident**”). As GMIN’s suppliers, service providers and partners are expected to follow the Code or, if applicable, a third-party code of ethics and business conduct, they are also expected to report any Incidents in accordance with the terms of this Policy.

Incidents to be reported include, but are not limited to, the following:

- a. *Financial Reporting*: concerns regarding the integrity of the Corporation’s financial statements, financial reporting, financial controls, auditing process or financial accounting. Examples include misrepresentation or suppression of financial information, non-adherence to internal financial reporting policy/controls, accounting or auditing irregularities, and auditor independence concerns;
- b. *Fraudulent Activity*: concerns regarding any fraud, theft or other deceptive conduct, including falsification of the Corporation’s records or theft of the Corporation’s or any third-party property;
- c. *Breaches*: concerns regarding any breach or suspected breach of the Code, this Policy or any other of the Corporation’s policies, or breach of any laws or

regulations, including unauthorized disclosure of confidential information, workplace violence or threats, conflicts of interest, breach of securities laws, criminal conduct, kickbacks, bribes, sexual harassment or substance abuse; and

d. *Retaliation*: concerns regarding discrimination, harassment and/or retaliation against any GMIN Personnel who, legitimately and in good faith, report an Incident or provide information or otherwise assist in an investigation or proceeding regarding an Incident.

GMIN Personnel who find their concerns about an Incident not satisfactorily addressed by their immediate supervisor (or higher-ranking persons) or who feel that the seriousness and sensitivity of the issues or people involved require that the reporting of such questionable event should neither be addressed to the attention of their immediate supervisor nor follow the hierarchical ladder should file a complaint, which can be filed anonymously, with the vice president, legal affairs of the Corporation (the “**VP Legal**” or the “**Whistleblowing Officer**”) at:

Telephone: (450) 465-1950 ext. 233
E-mail: mdagenais@gminingventures.com

Incidents that may involve the VP Legal or any other officer of the Corporation should be reported anonymously by sending an e-mail to: ethics@gminingventures.com (the “**Ethics Line**”). Only the lead director of the Board (the “**Lead Director**”), or if no Lead Director is appointed, the chair of the Board (the “**Chair**”) shall have access to the emails received at such email address.

All Incidents reported to the Whistleblowing Officer or, as applicable, the Lead Director or the Chair, and whether anonymous or not, shall also be forwarded directly to (i) the chair of the audit & risk committee of the Board (the “**Audit Chair**”) for Incidents relating to financial reporting and related issues, or (ii) the chair of the environment, social & governance committee of the Board (the “**ESG Chair**”) for all other Incidents, unless such Incident report names the Audit Chair or the ESG Chair, as applicable.

IV. RETALIATION AND RETRIBUTION PROHIBITED

The Corporation does not tolerate acts of retaliation or retribution, including demotion, discharge, discipline, discrimination, harassment, suspension or threats against any GMIN Personnel or other persons who make a good faith report of an Incident. The Corporation shall ensure the protection from any form of retribution or retaliation made against any GMIN Personnel or other persons as a result of any such good faith report. GMIN Personnel found to have retaliated or sought retribution against a person having made a good faith report of an Incident, even if such report is ultimately mistaken, will face disciplinary action, which may include termination or dismissal.

V. INVESTIGATION PROCEDURES

A. The ESG Chair, the Audit Chair and the Whistleblowing Officer shall adhere to the investigation procedures set forth in this Policy, but may, subject to approval of the Chair

or the Lead Director, in appropriate circumstances recognizing the unique and sensitive circumstances that may arise with respect to an Incident, and taking into account the severity of the Incident, adopt modified procedures if determined to be in the best interests of the Corporation and the individuals involved in the Incident (e.g., to protect the confidentiality of the complainant).

- B.** The ESG Chair, the Audit Chair and the Whistleblowing Officer shall also determine the internal procedures for managing the investigation, which shall include reporting the Incident and the results of the investigation, as appropriate.
- C.** The investigation generally will include, but will not be limited to, discussions with the complainant (unless the Incident was submitted on an anonymous basis), the party against whom allegations have been made, and witnesses, as appropriate, together with an examination of all relevant and appropriate documentation concerning the Incident.
- D.** The ESG Chair, the Audit Chair and the Whistleblowing Officer must involve internal or external legal counsel when the Corporation conducts an investigation of an Incident. They may also enlist GMIN Personnel and/or outside accounting or other advisors, as appropriate, to conduct any investigation of an Incident.
- E.** It is the obligation of all GMIN Personnel to cooperate in any investigation of an Incident. Cooperation in any investigation of an Incident will also be expected of GMIN's suppliers, service providers and partners.
- F.** Any person to whom an Incident is reported, or who receives reports of an investigation of an Incident, or that is otherwise involved with or becomes aware of any aspect of an Incident, will use all reasonable efforts to maintain the confidentiality of the allegations of the Incident and the identity of the persons involved, subject to the need to conduct a full and impartial investigation, remedy any violations of the Corporation's policies, or monitor compliance with or administration of the Corporation's policies. Disciplinary action may be taken as appropriate in the circumstances where there is a breach of this obligation of confidentiality.

VI. CORRECTIVE AND DISCIPLINARY ACTION

- A.** The Corporation shall determine the appropriate steps to undertake to determine what, if any, corrective and disciplinary actions will be taken in respect of any Incident. This may include input from the Board, its committees or their respective chairs, the Lead Director, the Chair, the chief executive officer or the chief financial officer of the Corporation.
- B.** Corrective and disciplinary actions, if appropriate, may include, alone or in combination, a warning or letter of reprimand, demotion, loss of merit salary increase, bonus or stock options, suspension without pay, or termination or dismissal. In the event that an investigation establishes that GMIN Personnel have engaged in conduct or actions constituting discrimination, harassment and/or retaliation in violation of this Policy, the

Corporation will take immediate and appropriate corrective action up to and including termination or dismissal.

- C. In addition to any disciplinary or corrective action taken by the Corporation, violations of this Policy or any portion hereof may require restitution or may lead to civil or criminal action against GMIN Personnel and any other company involved. Conduct contrary to this Policy or any portion hereof may constitute a violation of federal, provincial or other laws and may be the basis for legal action against the offending GMIN Personnel by the Corporation and/or others.
- D. In the event that the investigation reveals that an Incident was frivolously reported or reported for improper motives or made in bad faith, disciplinary action may be taken as appropriate in the circumstances.
- E. The Corporation shall retain, as part of its records, any reported Incidents and records related thereto, any resulting investigation and any corrective or disciplinary action, for a period of no less than seven years.

VII. REVIEW

On an as-needed basis, the environment, social & governance committee of the Board shall (i) review this Policy, including by assessing its effectiveness, and recommend any changes to this Policy to the Board; and (ii) monitor the implementation of this Policy. The Board may also amend this Policy, as required.

VIII. EFFECTIVE DATE

This Policy was adopted by the Board on July 15, 2024.