

## Whistleblower Policy

Approved: April 27, 2023

### PURPOSE

Giyani Metals Corp. (the “**Company**”), and its subsidiaries (the Company and its subsidiaries known collectively as the “**Group**”) are committed to maintaining the highest standards of business conduct and ethics, as well as full compliance with all applicable government laws and regulations, corporate reporting and disclosure, accounting practices, accounting controls, auditing practices, and other matters relating to fraud against shareholders (collectively “**Legal or Accounting Concern**”). The Group will not tolerate any violations of the Company’s policies and/or concerns around employee wellbeing in all the jurisdictions in which it operates.

The Company’s Code of Business Conduct and Ethics (the “**Code**”) was given to you to ensure that you understand and agree with the Group’s commitment to a culture of **honesty, integrity and accountability**. The Code, together with this Whistleblower Policy, are both available from the Chief Financial Officer or Secretary of the Company.

### REPORTABLE MATTERS

As part of its Corporate Governance practices, the Whistleblower Policy (the “**Policy**”) allows staff throughout the organization to report any director, officer, employee and consultants (collectively, “**Company Representative(s)**”) for any Company policy violations, wellbeing concerns, Legal or Accounting Concern without fear of reprisal from their fellow employees, supervisor or other Group officials. For the purposes of this Policy, Legal or Accounting Concern is intended to be broad and comprehensive and to include any matter, which in the view of the complainant, is illegal, unethical, contrary to the policies of the Group or in some manner not right or proper. Examples would include:

- a) **Accounting, Financial and Auditing Matters** – any questionable accounting, internal accounting and control or auditing practices which may include but not limited to, the following:
  - i. violation of any applicable law, rule or regulation that relates to reporting and disclosure;
  - ii. fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Group;
  - iii. fraud or deliberate error in the recording and maintaining of financial records or the Group;
  - iv. deficiencies in or noncompliance with the Group internal policies and controls;
  - v. misrepresentation of a false statement by or to a director, officer or employee of the Group or any of the Subsidiaries respecting a matter contained in the financial records, reports or audit reports; and deviation from full and fair reporting of the Company’s consolidated financial condition.
  
- b) **Violations of the Company’s Code and Policies** – which include but are not limited to, the following:
  - i. any unlawful discrimination, workplace harassment (including sexual harassment), substance abuse (if related to and/or impacting on the workplace), workplace violence, and violations of human rights as described in the Code and the Company’s Human Rights and Diversity and Inclusion Policies;

- ii. non-compliance with applicable environmental laws and health and safety laws that involves threat to the health and safety of Company Representatives and/or the public or environment as detailed in the Company's Health and Safety, Environmental, and Sustainability and Social Responsibility Policies;
  - iii. improper supplier activity, falsification of contracts reports and records, fraud against or involving the Group or any third party in a business relationship with the Group or any other violations as detailed in the Company's Anti-Bribery and Corruption Policy; and
  - iv. potential or actual non-compliance with applicable laws, rules, regulations and other regulatory requirements including but not limited to, applicable securities laws, insider trading laws and timely disclosure laws as detailed in the Company's Disclosure and Insider Trading Policies.
- c) Any circumstance where a Company Representative believes he/she is being asked to commit and/or not report an improper activity or a wrongdoing.

### **Guidelines and Communications of the Policy**

The Code provides the guidelines for Company Representative behaviour and establishes the basis for open communication. It has been written and distributed to ensure that Company Representatives acting in good faith have the means to report actual or potential violations. New Company Representatives will be provided with a copy of this Policy and will be educated on its importance.

### **Violations**

If you observe or become aware of any actual or potential violation of the Code or any law or regulation, that you believe is not being properly addressed by your supervisor or management of the Group, **it is your responsibility** to report the circumstances to the Chair of the Company's Corporate Governance and Nominating Committee ("**CGNC Chair**"), as outlined below. It is this Director's responsibility to investigate any potential violation and report on the investigation.

### **Contact Options**

Please use any of the following options to contact the Company's CGNC Chair should you observe a violation of the Code or a law or regulation that you believe has not been properly complied with or correction action has not been taken:

The Chair of the CGNC is Nicola Spooner. She may be reached by confidential communication as follows:

Tel: +1 44 777 339 4728  
Email: [giyani.whistleblower@gmail.com](mailto:giyani.whistleblower@gmail.com)  
Postal Address: **Giyani Metals Corp.**  
c/o Stikeman Elliott LLP  
Suite 1700  
666 Burrard Street  
Vancouver, British Columbia V6C 2X8  
Canada  
**Attention: Ms. Nicola Spooner**  
**"Private and Confidential"**



You are strongly encouraged to review the Code regularly. Please report any concerns which may arise through the options outlined above.

### ***No Reprisals***

A submission regarding a Legal or Accounting Concern may be made by an Employee without fear of dismissal, disciplinary action or reprisals of any kind. As per the Code's principles, there will be no reprisals against Employees for reporting what are thought by the reporter to be violations. While all individuals are encouraged to identify themselves to facilitate a thorough and confidential investigation, you are not required to do so and you may make a report anonymously.

### ***Investigation***

The Legal or Accounting Concern will be reviewed, as soon as possible, by the Chair of the CGNC with the assistance and direction of whomever the Chair thinks appropriate including, and not limited to, external legal counsel and the Audit Committee. If merited, the CGNC shall implement such corrective measures and do such things in an expeditious manner as it deems necessary or desirable to address the Legal or Accounting Concern.

Where possible and when determined to be appropriate by the Chair notice of any such corrective measures will be given to the person who submitted the Legal or Accounting Concern.

### ***Records and Reporting***

The Company shall retain for a period of seven (7) years all records relating to any report and to the investigation of any such report. The types of records to be retained by the CGNC shall include records of all steps taken in connection with the investigation and the results of any such investigation.

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