



## WHISTLEBLOWER POLICY

### INTRODUCTION

In keeping with its commitment to ensuring the highest standards of professional and ethical conduct in all activities, MineHub Technologies Inc. (“MineHub” or the “Company”) has adopted this Whistleblower Policy (this “Policy”) to provide an avenue whereby concerns regarding questionable business practices can be raised without fear of discrimination, retaliation or harassment.

This Policy outlines the types of concerns that can and should be reported, and the mechanism by which employees, directors, officers, consultants and stakeholders may report concerns that they may have with the Company and its activities.

### PURPOSE

MineHub and all entities controlled by it are committed to the highest professional and ethical standards of conduct in all their activities. Our reputation for honesty and integrity is key to the success of our business. These high standards guide the decisions of the board of directors (the "Board") of the Company and are relied upon by the Company's stakeholders and the financial markets. For these reasons, it is critical to maintain a workplace where concerns regarding questionable business practices can be raised without fear of discrimination, retaliation or harassment.

### SCOPE

This Policy applies to all directors, officers, employees, consultants and contractors of MineHub. It is also intended to provide a method for other stakeholders to voice their concerns regarding the Company's business conduct.

### WHAT TO REPORT

Those conducting regular business with the Company (employees, consultants, contractors and suppliers) are often the first to realize that there may be a serious issue within the Company. They may decide not to express their concerns because they feel that speaking up would be disloyal to their colleagues or to the Company. They may fear harassment or retaliation. In these circumstances, they may feel it would be easier to ignore their concerns rather than reporting what may be merely a suspicion of malpractice.

Despite any such hesitations, you are required to promptly report, either orally or in writing, all evidence of activity that may constitute any of the following:

- Suspected violations of the law, whether civil or criminal
- Suspected violations of corporate policies or of the Company's Code of Conduct
- Harassment or other inappropriate workplace conduct
- Breaches of occupational health and safety legislation
- Questionable accounting, internal accounting controls or auditing practices
- Risk to the Company's assets, property or resources
- Danger to health, safety or security of a worker or the public
- Concerns about other business practices of the Company

In any report filed under this Policy, you should provide as much specific information as possible including names, dates, places and events that took place, and your perception of why the incident may be a violation. If you are unsure about the best course of action to take in a particular situation, you are encouraged to seek guidance in the manner described below.

## **WHO TO CONTACT**

You are encouraged to report your concern to your immediate supervisor. Where a satisfactory response is not received, or if you are uncomfortable addressing your concerns to your supervisor, you may contact any executive officer.

Where a satisfactory response is not received, or if you are uncomfortable addressing your concerns to an executive officer of the Company, you may put your concerns in writing and forward them by email, mail or hand delivery to the independent legal counsel (the “Independent Legal Counsel”) of MineHub:

Kathy Tang  
c/o Cozen O’Connor LLP  
Bentall 5, 550 Burrard St, Suite 2501, Vancouver, BC V6C 2B5  
Email: kathytang@cozen.com  
Tel: (236) 317 5771

## **REPORTING OF ACCOUNT CONCERNS**

You may submit, on a confidential anonymous basis if you so desire, any concerns regarding financial statement disclosures, accounting, internal accounting controls, potential fraud or improper payments directly to the Independent Legal Counsel.

## **CONFIDENTIALITY AND ANONYMITY**

The Company will respect the confidentiality of any complaint received under this Policy as is practicable. However, we encourage you to report anonymously only as a last resort due to the inherent difficulty in following up on anonymously reported violations. If you choose to remain

anonymous and do not provide sufficient detail, we may not be able to instigate or make a comprehensive investigation of the claim.

## **INVESTIGATION OF COMPLAINTS**

We assume that all reports under this Policy are made in good faith, are real, legitimate and significant enough to warrant an investigation.

All complaints under this Policy will be promptly and thoroughly investigated, and all information disclosed during the course of the investigation will remain confidential, except, subject to applicable law, as necessary to conduct the investigation and to take any remedial action.

All reports made to supervisors or to any executive officer of the Company in respect of matters specifically covered by this Policy will be reported to the Board. Any complaints received regarding financial statement disclosures, accounting, internal account controls, potential fraud or improper payments will receive the immediate attention of the Board.

## **DUTY TO COOPERATE**

You have a duty to cooperate in an investigation. If you fail to cooperate or provide false information in an investigation, the Company will take action commensurate with the severity of the offense.

## **PREVENTION OF RETALIATION**

You will be protected from retaliation, harassment, discharge, demotion, suspension or other types of discrimination, or threats thereof, that are directly related to your reporting under this Policy if:

- you disclose the relevant information in good faith
- you believe the information you report to be substantially true
- you do not act maliciously or make false allegations
- you do not seek any personal or financial gain through your reporting of the relevant information

You will also be protected in connection with any lawful act that you take:

- to provide information, or cause information to be provided, or otherwise assist in, any investigation regarding any conduct that you reasonably believe constitutes a violation of law or regulation
- when the investigation is conducted by a federal, state or provincial regulatory or law enforcement agency, a member of Parliament or Congress, a person with supervisory authority over you, or a person working for the Company who has the authority to investigate, discover or terminate misconduct, or
- to file, cause to be filed, testify, participate in, or otherwise assist in a proceeding relating to an alleged violation of law or regulation

## **FALSE AND MALICIOUS ALLEGATIONS**

MineHub is proud of its reputation for the highest standards of integrity. The Company will therefore ensure that adequate resources are put into investigating any complaint which it receives. However, it is important to realize that the Company will regard the making of any deliberately false or malicious allegations as a serious offence. Such actions may result in disciplinary measures up to and including dismissal for cause or termination of contract, and if warranted, legal action. This clause extends to false or malicious allegations made after termination of your employment or contract with MineHub.

## **CONSEQUENCES OF NON-COMPLIANCE**

Compliance with this Policy is a condition of your employment. Policy violations may result in severe consequences, which could include civil and criminal penalties and internal disciplinary action up to and including dismissal for cause or termination of contract.