

**GALANTAS GOLD CORPORATION**  
(the "Corporation" or "Galantas")

**Whistle-Blower and Complaints Policy - Procedures for Handling Employee Complaints**

**Why Galantas Has Adopted Employee Complaints Handling Procedures**

Galantas is committed to maintain and promote an environment that ensures the accuracy of its publicly disclosed financial information. Consistent with this commitment, Galantas has adopted procedures for handling complaints or concerns by employees, to ensure that information that could improve the quality of Galantas's financial information is available to Galantas's Audit Committee. To ensure that "best practices" are maintained, these procedures are being adopted by Galantas.

***When to Submit a Complaint***

You should submit information, in accordance with the procedures described below, if you feel that you have information indicating that Galantas is experiencing problems with its accounting, internal controls or auditing matters. For example, you should submit information if you feel that Galantas, or any of its employees, officers or outside consultants, have engaged in conduct that could:

- affect the accuracy of Galantas's accounting records or information;
- compromise Galantas's system for gathering and recording accounting information; or
- bring into question the independence of Galantas's relationship with its outside auditor; or
- be illegal.

***Who Handles Complaints***

Complaints are received by the Chairman of the Audit Committee. Following initial review, all complaints that warrant further action or consideration are forwarded to all members of Galantas's Audit Committee, which is comprised of independent members of Galantas's Board of Directors. These individuals are not employees of Galantas. They serve as a "check and balance" on Galantas's financial reporting system by providing independent review and oversight of Galantas's financial reporting processes and internal controls, and by ensuring that Galantas's outside auditor is independent. All information received will be considered carefully, and if necessary, action will be initiated by the Audit Committee to resolve the identified problems or concerns.

***How are Employees Protected***

Employees are not required to identify themselves when submitting information to the Audit Committee. Confidentiality has been facilitated by the selection of a system of postal delivery (which, unlike e-mail cannot easily be traced to the sender) for complaints. Anyone seeking to maintain his or her confidentiality will have his or her anonymity fully protected by the Audit

Committee. In addition, anyone that does identify himself or herself will be protected from any reprisal by management. Those submitting information will not be punished, formally or informally. Galantas recognizes that by reporting problems or concerns you will be advancing the overall interests of the Corporation, and helping to safeguard Galantas's financial integrity and reputation.

### ***How to Submit Complaint***

Complaints should be mailed to the following address or sent by direct e-mail to the Chair of the Audit Committee :

James B. Clancy  
Chair of the Audit Committee  
Galantas Gold Corporation  
Apt. 1603  
55 Green Valley Drive  
Kitchener, Ontario  
N2P 1Z6

Or

e-mail: [jbclancy1947@outlook.com](mailto:jbclancy1947@outlook.com)

Complaints should identify as many relevant facts as possible, including, if applicable: (i) the date(s) relevant to the identified concern; (ii) the name of any persons involved in the identified activity; (iii) the specific facts that give rise to the concerns expressed; and (iv) any suggestions for resolving or dealing with the problems or issues identified. Following initial review by one or both of the above specified persons, all complaints that warrant action or further consideration will be delivered to all members of Galantas's Audit Committee.

The Corporation shall retain a record of a complaint or submission received for a period of seven years following resolution of the complaint or submission.

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