

WHISTLEBLOWER POLICY -HOTLINE

Statement of Purpose

The purpose of this whistleblowing policy is to encourage current and former employees, contractual third parties or partners to communicate events that raise serious concerns about GRC. GRC encourages and will support staff who report illegal practices, incidents, or individuals who violate the organization's policies.

Statement of Policy:

GRC is committed to always conducting its business with honesty and integrity. If, at any time, this commitment is not respected or appears to be in question, GRC will endeavor to identify and remedy such situations. Therefore, it is GRC's policy to ensure that when a person has reasonable grounds to believe that an employee, manager, or any other person related to the company has committed, or is about to commit, an offence that could harm the company's business or reputation, they denounce the wrongdoers in question. Access to Incident reports is strictly controlled to prevent interference with, and ensure the independence, effectiveness, and integrity of any ensuing incident investigations. All reports made to the GRC whistleblower hotline are submitted to the Administrator who is responsible for informing the GRC Board of Directors of all received whistleblower reports, investigating received reports, and coordinating corrective action if warranted by the investigation.

Investigation and oversight

The chair of the Audit Committee has been designated as the Administrator by the Board and will serve as the Investigator for incidents of a general nature that are not more appropriately investigated by another person. The Investigator will investigate incidents in an independent, expeditious, and confidential manner, taking care to protect the identity of the persons involved and to ensure that the investigation is not impaired in any manner. The status, and to the extent possible the outcome, of an incident investigation will be communicated to the Reporter in a timely manner either through direct communication, if the Reporter provided his or her name, or via third-party provider of the confidential, anonymous whistleblower hotline service if the Reporter wishes to remain anonymous.

Scope

This policy applies to all employees of GRC, as well as contractual third parties or partners doing business with the company.

Duty to Report Misconduct

It is the duty of all employees, contractual third parties or partners to report misconduct or suspected misconduct, including fraud and financial impropriety.

Investigations are conducted anonymously, when possible, and retaliation **will not be tolerated.**

Reporting Hotlines

- www.lighthouse-services.com/goldresourcecorp
- Email: Compliance@GRC-USA.com

- (833)990-0002 (US or Canada)
- 01-800-681-5340 (Mexico)