

*Effective: January 10, 2018*

***SUBJECT:***                                    **Procedure for Handling of Complaints – Whistle-Blowing**

***OBJECTIVE:***                                To provide a procedure by which the process, mandate and responsibilities around handling complaints, whether through the whistle-blowing process or reported otherwise, be documented and approved.

***COVERED PERSONS:***                    Maple Gold Mines Ltd. (“MGM”)

**PROCEDURE**

***Management:***

1. are required to report all complaints, in whatever method received and from whomever initially received, from employees, customers, partners and third party suppliers (the “Reporter(s)”) to the Corporate Secretary of MGM in writing within forty-eight (48) hours; and
2. are required to report to the Corporate Secretary of MGM any suspected or known instances of fraud and/or misconduct and/or management override they become aware of in the course of conducting their duties.

***Corporate Secretary:***

1. to receive all complaints, in whatever method sent and to whomever initially sent, from Reporter(s);
2. to confer with the President of MGM to determine the liaison person for information gathering with respect to any complaint that is non-accounting, non-audit or non-internal control;
3. to confer with the Audit Committee Chairman of MGM with respect to any complaint that involves accounting, auditing, or fraud;
4. responsible for logging the complaints or concerns brought directly by a Reporter or reported through any method used by a Reporter and recording them in a Whistle-Blower log (example attached);
5. responsible for securing the Whistle-Blower log;
6. responsible for coordinating, monitoring and conducting the investigation of complaints;
7. maintain contact or if appropriate, assign someone to maintain contact with the Reporter; and

8. shall retain and maintain in confidential paper files all documentation with respect to an incident including but not limited to e-mail correspondence, notes from telephone calls, interviews, etc.

**REPORTING PROTOCOL**

1. Corporate Secretary of MGM to report promptly (within 24 hours) to the Chair of the Audit Committee of MGM of any complaints or concerns received with respect to fraud, management override, misconduct, accounting, internal controls or auditing matters that involve any or all of the Chief Executive Officer, Chief Financial Officer and/or Senior Executives of the MGM.
2. Corporate Secretary of MGM to provide a confidential report to the Audit Committee on a quarterly basis in conjunction with the Audit Committee's in-person meetings. The report will list all complaints received in the quarter, any unresolved complaints still outstanding from the previous quarters and the steps taken to investigate and conclude each matter.

Please use any of the following options to contact MGM's Corporate Secretary should you have a complaint or concern:

1. By email entitled "Whistle Blower Report" to: [thansen@maplegoldmines.com](mailto:thansen@maplegoldmines.com) (this will be accessed only by the Corporate Secretary);
2. By mail, addressed to: Corporate Secretary at the following address: Maple Gold Mines Ltd., 6<sup>th</sup> Floor – 1111 West Hastings Street, Vancouver, British Columbia;
3. By telephone to: Corporate Secretary, Tel: 604-808-5407. The cost of these phone calls will be paid for by the MGM.

