



WHISTLEBLOWER POLICY

OBJECTIVE AND SCOPE

Vior Gold Corporation Inc. (“**Vior Gold Corporation**” or the “**Corporation**”) is committed to the highest standards of openness, honesty and accountability as its various stakeholders are expecting this and are entitled to it.

Vior Gold Corporation wants to know about dishonest, fraudulent, unacceptable behaviour, conduct and practices made by its employees regarding accounting, internal accounting controls or auditing, bribery and corruption or other related matters (a “**Questionable Event**”) and expects them and, as applicable, those of its affiliates (Vior Gold Corporation and its affiliates are hereinafter referred to as the “**Corporation**” and the term “employees” refers to employees, directors, officers and consultants of the Corporation (“**Employee**”); for practical reasons, the masculine gender includes the feminine) to feel confident about disclosing and reporting on any concerns they may have about any Questionable Event they are aware of.

In line with the Corporation’s above-stated commitment, this Whistleblower Policy (the “**Policy**”) is structured as a formal tool to allow the receipt, retention and treatment of complaints, denunciations, warnings and any form of notice by any Employee regarding a Questionable Event.

BACKGROUND AND WHISTLEBLOWING

Employees are often the first ones to realize that there may be something seriously wrong within the Corporation. However, they may not express their concerns because they feel that speaking up would be disloyal to their colleagues or to the Corporation. By the same token, it may also be easier for colleagues or superiors of such employees to ignore their concerns so raised rather than address same or report through higher echelons what might just be a suspicion of fraudulent or wrongful practices.

Vior Gold Corporation expects Employees who have reasonable grounds for believing there is a Questionable Event within the Corporation to come forward and voice those concerns responsibly.

This Policy is intended to encourage and enable Employees to voice their concerns regarding any Questionable Event within the Corporation rather than ignoring them or ‘blowing the whistle’ outside the Corporation prior to having proceeded with the mechanism provided hereunder.

Any Employee who finds his concerns about a questionable event not satisfactorily addressed by his immediate supervisor (or higher-ranking persons) or who feels that the seriousness and sensitivity of the issues or people involved require that the reporting of such Questionable Event should neither be addressed to the attention of his immediate supervisor, nor follow the hierarchical ladder, should report such questionable event to Vior Gold Corporation’s Corporate Secretary (the “**Whistleblowing Officer**”) at corporatesecretary@vior.ca or anonymously through the Tandem Team, a third-party provider of confidential, anonymous reporting services as provided below.

All communications shall be forwarded directly to the Chair of the Audit Committee of the Corporation.

SAFEGUARDS AGAINST RETALIATION, HARASSMENT OR VICTIMIZATION

Vior Gold Corporation acknowledges that one’s decision to report a questionable event can be a difficult one to make. Employees who raise serious concerns in good faith should have nothing to fear. Therefore, the Corporation shall not tolerate any retaliation, harassment or victimization (including informal pressures) and shall take appropriate action to protect Employees who raise any concerns under this Policy in good faith (a “**Concerned Employee**”), or as otherwise provided for or protected under applicable laws and regulations.

HOW TO RAISE A CONCERN

Employees who wish to make a report are invited to provide:

- 1) the background and history of the Questionable Event (giving relevant dates);
- 2) the reasons prompting the particular concern about the situation; and
- 3) the extent to which the employee has personally witnessed or experienced the Questionable Event (provide documented evidence where possible).

EXAMPLES OF REPORTING MISCONDUCT

Examples would include:

- (a) violation of any applicable law, rule, or regulation that relates to corporate reporting and disclosure;
- (b) fraud or deliberate error in the preparation, evaluation, review, or audit of any financial statement of the Corporation or any of its subsidiaries;



- (c) fraud or deliberate error in the recording and maintaining of financial records of the Corporation or any of its subsidiaries;
- (d) non-compliance with the Corporation's internal policies, procedures and controls;
- (e) misrepresentation or a false statement by or to an Employee respecting a matter contained in the financial records, reports, or audit reports;
- (f) fraud or theft;
- (g) offering or accepting a bribe;
- (h) unlawful, corrupt or irregular use of the Corporation's funds or Corporation resources;
- (i) an act, omission, or course of conduct that constitutes a serious risk to health, safety or the environment;
- (j) any other wrongdoing, including in connection with the Corporation's Code of Business Conduct and Ethics or any policy.

Serious wrongdoing is not limited to the above referenced examples.

CONFIDENTIALITY

All expressions of concerns or reports on questionable events within the Corporation, filed with the Whistle Blowing Officer pursuant to this Policy, will proceed internally on a strict confidential basis.

ANONYMOUS ALLEGATIONS

Expressions of serious concerns or reports on questionable events within the Corporation are required to be filed with the Whistle Blowing Officer of the Corporation. An Employee who wishes to report a questionable event anonymously may do so by using any of the following means:

Telephone: 1-844-487-4729

E-mail: whistleblower@thetandemteam.com

Such anonymous reports will be forwarded by the Tandem Team directly to the Chair of the Audit Committee of the Corporation for investigation. All such anonymous reports will be treated sensitively and seriously, in the strictest confidence and in accordance with this Policy and all applicable laws and regulations.

UNTRUE ALLEGATIONS

In the event an Employee makes in good faith an allegation that is not confirmed by subsequent investigation or otherwise, no action shall be taken against him. Conversely, in the event an Employee makes an allegation frivolously, maliciously or for his personal gain, the appropriate disciplinary or legal action will be taken against him, including possible dismissal for cause.

RECORDS AND REPORTING

The Whistle Blowing Officer will maintain a record of concerns raised and the outcomes (but in a form which does not endanger the confidentiality of a Concerned Employee's identity where necessary) and will report to the Chair of the Audit Committee, and, as necessary, to the President and Chief Executive Officer and/or to the Chief Financial Officer.

INVESTIGATION

The Chair of the Audit Committee shall determine the steps to be taken to address the concern appropriately and whether an investigation is appropriate and, if so, what form it should take as well as other parameters (appointment of investigators, timetable, etc.).

A Concerned Employee shall be informed of the outcome of any investigation or of any treatment of his claim or notice (this, of course, does not apply to anonymous allegations).

POLICY REVIEW

The Governance and Compensation Committee shall review this Policy periodically, as it deems appropriate and propose recommended changes to the Board of Directors. All amendments will be brought to the attention of each Vior Gold Corporation personnel upon becoming effective.

This Policy was adopted by the Board of Directors on August 13, 2025 and amended on March 18, 2026.