

WHISTLEBLOWER POLICY

April 2022

GENERAL

Orosur Mining Inc.'s ("OMI" or "the Company") requires its directors, officers and employees to observe high standards of professionalism and ethical conduct as well as compliance with all applicable laws and regulations and in maintaining the financial records of the Company.

The Board of Directors has adopted this Whistleblower Policy to establish a confidential process whereby a person can report any wrongdoing by the Company, its directors or employees.

Further, the Audit Committee of the Company is responsible for ensuring that a confidential and anonymous process exists whereby persons can express any concerns or complaints about the accuracy, fairness or appropriateness of any of the Company's accounting policies or financial report. This Whistleblower Policy also covers this responsibility.

PROCEDURE

Submission of Complaints

It is the responsibility of all directors, officers and employees to report all suspected Accounting Matters or other wrong doings in accordance with this Whistleblower Policy. The Company maintains an open-door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address and area of concern. An employee's supervisor may be more knowledgeable about the issue and will appreciate being brought into the process.

However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with a member of the Audit Committee or anyone in management who you are comfortable in approaching.

Supervisors and managers are required to report suspected Accounting Matters or any other wrong doings to the Chair of the Audit Committee.

For suspected fraud, securities law violations or any other wrongdoings, or when you are not satisfied or uncomfortable with following the Company's open-door policy, individuals should contact a member of the Company's Audit Committee directly.

The independent members of the Audit Committee are currently Thomas Masney (Chairman) and Nick von Schirnding.

Concerns or complaints regarding Accounting Matters or any other wrongdoing by the Company or its employees or directors are to be submitted in writing to the Chair of the Audit Committee of the Company at its corporate headquarters by regular mail or e-mail as follows:

Orosur Mining Inc.

Attention: Chair of the Audit Committee

The person submitting a complaint should include a telephone number or email address in the submission at which he or she may be contacted if the person requests contact or if the Audit Committee determines that contact is appropriate.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the Accounting Matters or other wrongdoing must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of Accounting Matters or appropriate behaviour. The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment solely based upon any lawful actions of an employee with respect to good faith reporting of concerns or complaints regarding Accounting Matters or wrongdoing.

However, any allegations that prove not to be substantiated and which prove to have been made maliciously or knowing to be false will be viewed as a serious disciplinary offense.

Treatment of Complaints

Upon receipt of a concern or complaint, the Chair of the Audit Committee will:

- determine whether the concern or complaint actually pertains to Accounting Matters or to another wrongdoing; and
- acknowledge receipt of the concern or complaint to the submitter.

Concerns or complaints will be reviewed under Audit Committee direction or such other persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.

Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.

The complainant will be given the opportunity to receive the following follow-up on their concern within two weeks:

- acknowledging that the concern was received.
- indicating how the matter will be dealt with.
- giving an estimate of the time that it will take for a final response.
- telling them whether initial inquiries have been made.
- telling them whether further investigations will follow, and if not, why not.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Reporting and Retention of Complaints and Investigations

The Corporate Secretary will maintain a log of all concerns or complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee. Such records shall be retained for a period of not less than five (5) years.