



GLOBAL ATOMIC CORPORATION

WHISTLEBLOWER POLICY

Global Atomic Corporation, including its subsidiaries (collectively, the “Company”), is committed to the highest standards of openness, honesty and accountability that its various stakeholders are entitled to expect.

The Audit Committee of the Board of Directors of the Company has established the following procedures for the receipt, retention and treatment of complaints or submissions regarding accounting, internal accounting controls or auditing matters (in this policy, a “complaint”), as required under Multilateral Instrument 52-110 promulgated by the Canadian Securities Administrators.

General Complaint Procedure:

Anyone may file a complaint by posting it to the Chair of the Audit Committee, Global Atomic Corporation 1700 – 8 King Street East, Toronto ON M5C 1B5 or by email to: auditchair@globalatomiccorp.com.

Confidential, Anonymous Employee Submissions:

In addition to the General Complaint Procedure set out above, an employee of the Company may submit a complaint regarding a questionable accounting or auditing matter, on a named or confidential basis by forwarding the complaint in a sealed envelope marked and addressed as follows: Audit Committee Chair, Global Atomic Corporation, 1700 – 8 King Street East, Toronto ON M5C 1B5.

Contents of Complaints

To assist the Company in the response to or investigation of a complaint, the complaint should contain as much specific, factual information as possible to allow for proper assessment of the nature, extent and urgency of the matter that is the subject of the complaint, including, without limitation and to the extent possible, the following information:

- the alleged event, matter or issue that is the subject of the complaint;
- the name of each person involved;
- if the complaint involves a specific event or events, the approximate date and location of each event; and,
- any additional information, documentation or other evidence available to support the complaint.

Investigation

Following the receipt of any complaints submitted hereunder, the Audit Committee will address each matter so reported, and corrective and disciplinary actions will be taken, if appropriate. The Audit Committee shall determine the steps and procedures to be taken to address the complaint and whether

an investigation is appropriate and, if so, what form such investigation should take (for example whether external investigators should be employed, the timing of such investigation and other such matters as are deemed appropriate in the circumstances).

Confidentiality/Anonymity

The Company shall maintain the confidentiality or anonymity of the person making the complaint and of any ensuing evaluation or investigation, to the fullest extent reasonably practicable within the bounds of the law. Legal or business requirements may not allow for complete anonymity. Also, in some cases it may not be possible to proceed with or properly conduct a complete investigation unless the complainant identifies himself or herself. In addition, persons making complaints should be cautioned that their identity might become known for reasons outside of the control of the Company. The identity of other persons subject to or participating in any inquiry or investigation relating to a complaint shall be maintained in confidence subject to the same limitations.

Safeguards Against Retaliation, Harassment or Victimization

The Company understands and acknowledges that an employee's decision to report or raise a complaint can be a difficult one to make. Employees who raise serious concerns should have nothing to fear. The Company will not tolerate any retaliation, harassment or victimization (including informal pressures) and shall take appropriate action to protect employees who raise any complaint under this Policy in good faith.

Acting in Good Faith

Anyone filing a complaint under this Policy must be acting in good faith and have an honest belief that the complaint is well-founded, including a reasonable factual or other basis. Any complaints based on allegations that are without basis, cannot be substantiated, or that are proven to be intentionally misleading or malicious will be viewed as a serious offense.

Reporting and Retention of Records

The Chair of the Audit Committee will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a summary thereof and periodically present the same to the Audit Committee. Copies of complaints and such logs shall be maintained by the Chair of the Audit Committee in a confidential manner. Whistleblower Policy Records of any complaints shall be maintained by the Audit Committee or its designee for a period judged to be appropriate based upon the merits of the submission.

Distribution

This Whistleblower Policy will be distributed annually to all employees of the Company and will be published on the Company's website.

September 2022