



# MUNDORO

## WHISTLEBLOWER POLICY

**Mundoro Capital Inc.**  
(the **Company**)

### INTRODUCTION

The Company is committed to maintaining the highest standards of business conduct and ethics, as well as full compliance with all applicable government laws, rules and regulations, corporate reporting and disclosure, accounting practices, accounting controls, auditing practices and other matters relating to fraud against shareholders (collectively "**Accounting Concerns**").

Pursuant to its charter, the Audit Committee (the "**Committee**") of the Board is responsible for ensuring that a confidential and anonymous process exists whereby persons can report any Accounting Concerns relating to the Company and any subsidiaries. In order to carry out its responsibilities under its charter, the Committee has adopted this Whistleblower Policy (the "**Policy**").

For the purposes of this Policy, Accounting Concerns are intended to be broad and comprehensive and to include any matter, which in the view of the complainant, is illegal, unethical, contrary to the policies of the Company or in some other manner not right or proper. Examples would include:

- (a) violation of any applicable law, rule or regulation that relates to corporate reporting and disclosure;
- (b) violation of any corporate policies, including health, safety, environmental, operational or ethical;
- (c) fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company or any of its subsidiaries;
- (d) fraud or deliberate error in the recording and maintaining of financial records of the Company or any of its subsidiaries;
- (e) deficiencies in or noncompliance with the Company or any of its subsidiaries' internal policies and controls;
- (f) misrepresentation or a false statement by or to a director, officers or employee of the Company or any of its subsidiaries respecting a matter contained in the financial records, reports or audit reports; and
- (g) deviation from full and fair reporting of the Company's consolidated financial condition.

### COMMUNICATION OF THE POLICY

To ensure that all directors, officers, employees, consultants and contractors of the Company are aware of the Policy, a copy of the Policy will be distributed to them for their review. All directors, officers, employees, consultants and contractors will be informed whenever significant changes are made to the Policy. New directors, officers, employees, consultants and contractors will be provided with a copy of this Policy and will be educated about its importance.



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## **REPORTING ALLEGED VIOLATION AND COMPLAINTS**

### ***Reporting Procedure***

Any person with an Accounting Concern relating to the Company, or any subsidiary of the Company, may submit their concern via the Whistleblowing Compliance Hotline set up for the Company as more particularly set forth in Appendix "A" attached hereto.

### ***Anonymity and Confidentiality***

All submissions to the Chairman may be made, and will be treated, on a confidential and anonymous basis.

## **NO ADVERSE CONSEQUENCES**

A submission regarding an Accounting Concern may be made by any person to whom this Policy applies without fear of dismissal, disciplinary action or retaliation of any kind. The Company will not discharge, discipline, demote, suspend, threaten or in any manner discriminate against any person who submits in good faith an Accounting Concern or provides assistance to the Committee, Management or any other person or group, including any governmental, regulatory or law enforcement body, investigating an Accounting Concern.

## **TREATMENT OF ACCOUNTING CONCERNS SUBMISSIONS**

Accounting Concerns will be reviewed as soon as practicable by the Committee with the assistance and direction of whomever the Committee thinks appropriate including, but not limited to, external legal counsel, and the Committee shall implement such corrective measures and do such things in an expeditious manner as it deems necessary or desirable to address the Accounting Concern.

Where possible and when determined to be appropriate by the Committee, notice of any such corrective measures will be given to the person who submitted the Accounting Concern.

## **RETENTION OF RECORDS**

The Committee shall retain all records relating to any Accounting Concern or report of a retaliatory act and to the investigation of any such report for a period judged to be appropriate based upon the merits of the submission. The types of records to be retained by the Committee shall include records of all steps taken in connection with the investigation and the results of any such investigation.

## **REVIEW OF POLICY**

The Committee will review and evaluate this Policy on an annual basis to determine whether the Policy is effective in providing a confidential and anonymous procedure to report violations or complaints regarding Accounting Concerns.

## **QUERIES**



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If you have any questions about how this Policy should be followed in a particular case, please contact the chairman of the Committee as referred to in the section regarding Reporting Procedure above.

**Approved and adopted by the Board of Directors of Mundoro Capital Inc. on November 23, 2020.**



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## Whistleblowing Compliance Hotline

As part of Audit Committee requirements public companies must provide a procedure for the confidential and anonymous reporting of questionable accounting or auditing procedures to their employees. In an effort to offer our employees complete anonymity and confidentiality we have retained The Tandem Team to monitor this procedure.

This service enables you to contact them by any of the methods below:

- Via their website at <https://www.thetandemteam.com/whistleblower1.html>.
  - **Company Code: 1008938**
- Toll free telephone line that has been dedicated solely to this service: **1-844-487-4729**
- Email: **[whistleblower@thetandemteam.com](mailto:whistleblower@thetandemteam.com)**

*\*The toll-free phone number is available in Canada and the United States.*

Once you access their website this is what you will see:



Alternative whistleblower reporting methods:

Hotline:  
844-487-4729

Email:  
[whistleblower@thetandemteam.com](mailto:whistleblower@thetandemteam.com)

please wait for form to load...

## Whistleblower Form

Please fill out this whistleblower statement in the most professional and honest manner.

\* All data will be transferred to your employer within 24 hours.



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## Whistleblower Contact Form

All reports submitted are anonymous. Please complete the Company name field below. The Company name is MUNDORO CAPITAL INC. even when reporting on "subsidiary" companies. please indicate the subsidiary company in the "Describe your whistleblower issue in detail" field.

\* Date submission prepared

06-30-2020

\* Company Name

MUNDORO CAPITAL INC.

\* Company Code

1008938

Choose your status from the drop-down menu:

\* Your status

- Select -

- Select -

Employee

Client

Vendor

Member

Other

Choose your type of issue from the drop-down menu:



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\* Type of Issue

- Select -

- Select -

Unsafe work practices

Conflict of interest

Unprofessional or unethical conduct

Discrimination

Other

Please specify any individuals involved. If there are none, please input “none”. You also have the option to request a follow up to your submission by choosing Yes or No.

\* Persons allegedly involved:

Do you wish to follow up on this submission?

Yes  No - I prefer to stay anonymous

Please outline your complaint in the “Describe your whistleblower issue in detail” box, being as specific as possible using dates, identifying those involved and if applicable, which subsidiary company. You may also upload any supporting documents or photos by clicking on the “File Upload” button. After you have completed the form please click on the “Submit Report” button. All submissions will be directed on an anonymous basis to the company’s audit committee for further investigation.



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\* Describe your whistleblower issue in detail

All three boxes  
must be checked  
to submit the form

- \* I have read and understood The Tandem Team's [privacy policy](#).
- \* I declare that all provided information in this form is correct and true to the best of my knowledge.
- \* I am aware that this submission will be transferred to my employer for review.

 File Upload (if required)

Submit Report

When an issue has been logged with The Tandem Team, they will contact the Company's designated person within 24 hours.

Should you have any questions or concerns regarding the process please contact The Tandem Team at [contact@thetandemteam.com](mailto:contact@thetandemteam.com) or [whistleblower@thetandemteam.com](mailto:whistleblower@thetandemteam.com).