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WHISTLEBLOWER POLICY

eCobalt Solutions Inc., on behalf of itself and its subsidiaries (the “**Corporation**”), has adopted certain policies, including a Code of Business Conduct and Ethics (“**Code**”), which require the observation of high standards of business and personal ethics in the conduct of its business and of all its employees and management. In addition, regulators in Canada and the United States of America have established rules requiring the audit committees of public companies to develop procedures for complaints received regarding accounting, internal accounting controls or auditing matters, and for a confidential, anonymous submission procedure for employees who have concerns regarding questionable accounting or auditing matters. To meet these needs, the Corporation’s Audit Committee of the Board of Directors has developed this Whistleblower Policy.

REPORTING RESPONSIBILITY

It is the responsibility of all directors, officers and employees, including contract employees and consultants, to comply with the Corporation’s policies, including the Code, and to report violations or suspected violations, including those relating to accounting, internal accounting controls or auditing matters, in accordance with this Whistleblower Policy.

NO RETALIATION

No director, officer or employee who in good faith files a complaint, submits a concern or reports a violation or suspected violation shall suffer harassment, retaliation or adverse employment consequence. A director, officer or employee who retaliates against someone who has made such a filing, submission or report in good faith is subject to discipline up to and including termination. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Corporation rather than seeking resolution outside the Corporation.

ACTING IN GOOD FAITH

Anyone filing a complaint, submitting a concern or reporting a violation or suspected violation

must be acting in good faith and have reasonable grounds for believing the information disclosed. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

REPORTING PROCEDURE

Anyone with a complaint or concern about the Corporation should try to contact their supervisor or manager responsible for the group which provides the relevant service, recognizing however, that this depends on the seriousness and sensitivity of the issues involved and who is suspected of wrong doing. As an alternative, complaints or reports under this Whistleblower Policy may be submitted, on a confidential basis, and concerns of employees regarding questionable accounting or auditing matters may be submitted on a confidential and/or anonymous basis to the Corporation's service provider, Wiklow Corporate Services Inc., as follows:

- Via their website at www.wiklow.com.
 - Login ID: **eCobalt**
 - Password: **F1metals**

- Toll free telephone line: **1-877-266-2579**

- Toll free fax: **1-877-216-8459**

For full details on how to submit a report to Wiklow please see attached employee template. Confidentiality requested under this Whistleblower Policy will be respected. Use of a non-identifiable third party e-mail address may be used to maintain anonymity.

HANDLING OF REPORTED VIOLATIONS

The Audit Committee of the Board of Directors shall address all reports submitted to it of complaints or concerns, including those regarding corporate accounting practices, internal controls or auditing. All reports submitted to the Chair of the Audit Committee of the Board of Directors will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Updated: September 12, 2016

eCOBALT SOLUTIONS INC.

Whistleblower 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 Wiklow Corporate Services Inc. to monitor this procedure.

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

- Via their website at www.wiklow.com.
 - Login ID: **eCobalt**
 - Password: **F1metals**
- Toll free telephone line that has been dedicated solely to this service: **1-877-266-2579**
- Toll free fax: **1-877-216-8459**

**Both the toll free phone and fax lines are available in Canada and the United States.*

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



FOR ALL YOUR PUBLIC COMPANY REPORTING REQUIREMENTS

Whistleblower Login

Select This

**You will be prompted to enter your login ID and password
After entering the login and ID provided above you will be directed to the
contact form below.**

Whistle Blower Contact Form

All reports submitted are anonymous. Please complete the Company name field below. When reporting on Subsidiary companies please indicate the Parent company in the "Company Name" field and the Subsidiary company in the "Subsidiary Name" field below.

* **Company Name:** **eCobalt Solutions Inc.**

Subsidiary Name:

Please outline your complaint in the box provided below, being as specific as possible using dates and specifying those individuals involved. After you have completed the form please click on the submit button. All submissions will be directed on an anonymous basis to the company's audit committee for further investigation.

Comments:

Please add your comments here...

It may be necessary to clarify your concern in order to ensure that once brought forward there is sufficient information for it to be handled on a timely basis. Therefore, we may need to contact you. By completing the boxes below you will be giving us permission to contact you by phone or email. Please note that this is strictly optional and the information provided will remain confidential.

Name:

Email:

Phone Number: -

* = Required Field

Once you have submitted your form you will need to logoff of the website.

When an issue has been lodged with Wiklow Corporate Services Inc. they will contact the company's designated person within 24 hours.