



REPORTING OF VIOLATIONS POLICY

JUNE 27, 2016

WENTWORTH RESOURCES LIMITED

REPORTING OF VIOLATIONS POLICY

1. SCOPE

The Reporting of Violations Policy applies to the Board of Directors, Officers and all employees and consultants of the Wentworth Resources Limited (“Wentworth” or the “Corporation”) group of companies worldwide, including its full-time employees, part-time employees, temporary contactors or long-term contract personnel.

2. PURPOSE

Wentworth is committed to the highest possible standards of ethical, moral and legal business integrity and conduct. The Corporation’s financial affairs will be managed in accordance with generally accepted accounting and its reporting practices are designed to produce full, fair and accurate information. Wentworth will ensure that its required disclosures in reports and releases that are filed with regulatory bodies are timely and that shareholder and public communications are honest and open.

In line with this commitment to integrity, this Reporting of Violations Policy is designed to establish an effective, consistent and appropriate procedure by which all incidents that a) potentially violate the Corporation’s policies or practices, and b) are potential violations under statutes, regulations, rules and policies applicable to the Corporation are properly received, reviewed, investigated, documented and brought to an appropriate resolution.

3. CONSEQUENCES OF NON-COMPLIANCE

All Wentworth activities must be able to withstand close scrutiny. The Corporation may discipline and/or terminate its relationship or affiliation with any director, officer, employee, contractor, supplier or any service provider who breaches the Corporation’s Code of Ethics and Business Conduct or any other Corporation policy. If the breach results in violations of the legislated laws and regulations, then the person responsible may be subject to prosecution.

4. SCOPE OF THE POLICY

This Policy covers all instances of misconduct including illegal or unethical behaviour, fraudulent activities and violation of Corporation policies particularly with respect to the Code of Ethics and Business Conduct and accounting, internal accounting controls, or auditing matters. Examples of such violations include but not limited to:

- (a) Illegal actions or behaviour such as being a donor or recipient of improper payments;
- (b) Violations of Wentworth’s Code of Business Conduct and Ethics policy;
- (c) Violation of Wentworth’s Insider Trading Policy;
- (d) Fraudulent activities or theft;

- (e) Falsifying company records;
- (f) Accounting irregularities or manipulations of financial reporting resulting in misleading information to regulatory authorities and the general public;
- (g) Coercion of the Corporation's external auditors;
- (h) Health, Safety and Environmental violations creating risk to personnel, company property, natural resources or potential damage to the land, air and water;
- (i) Harassment or other inappropriate work-related conduct;
- (j) Serious concerns about general business practices;

In order to be considered for an investigation, reported violations must be legitimate with supporting evidence, and be made in good faith without malicious motivation.

The Reporting of Violations is not intended to deal with general day to day employee relations issues as they will be handled through a direct supervisor or manager, the HR & Administration Manager or the Chief Financial Officer.

5. ROLES AND RESPONSIBILITIES

The Board of Directors of Wentworth is ultimately responsible for overseeing the Corporation's disclosure policies and procedures, Stock Trading Policy, Code of Ethics and Business Conduct, Reporting of Violations Policy, and its investigation practices.

The Board of Directors ensures that the Corporation has and maintains satisfactory policy and procedures for the reporting of violations and for the receipt and investigation of reports and complaints from employees or third parties regarding illegal or unethical behaviour, fraudulent activities and violation of Corporation policies, particularly with respect to accounting, internal accounting controls, or auditing matters. The Board of Directors also ensures that the Corporation has a satisfactory procedure for the confidential and anonymous submission of such concerns and ensures procedures are in place to properly and promptly document and investigate all reported concerns in strict confidence to the extent possible, take the appropriate corrective and/or disciplinary action, and results are reported to the Audit Committee.

Directors, officers and employees who know of or suspect any illegal or unethical behaviour, fraudulent activities and violation of Corporation policies particularly with respect to accounting, internal accounting controls, or auditing matters have an obligation to immediately follow the reporting procedures outlined in this Policy.

Employees are expected to cooperate fully with any investigations of misconduct.

6. PROCESS FOR REPORTING A VIOLATION

The Company has engaged a third party provider, Grant Thornton LLP, to oversee and manage the process of receiving, analyzing, monitoring, compiling information and reporting to management and reporting to the Audit Committee all complaints received by the Company in respect to this Policy.

Anyone (the "Complainant") who wishes to report a legitimate violation may first approach their own supervisor or a representative of the HR & Administration Department. If so desired, or if the

Complainant is not informed of a timely and satisfactory resolution of the issue, the Complainant may report the violation to Grant Thornton LLP through the Confidential, Anonymous Reporting for Employees (“CARE”) program. If the complaint relates to accounting, disclosure, financial reporting or auditing matters, the Complainant may also report the violation directly to the Chair of the Audit Committee.

The CARE program is accessible from all locations the Corporation operates and offers three methods of accessing the program. Through a confidential 1-800 telephone line, e-mail access and secure web site access. Using any of the three methods to access the CARE program, all relevant information will be gathered and the appropriate member of Management (the Chief Financial Officer) or in the case of an accounting, disclosure, financial reporting or auditing concern, the Chair of the Audit Committee will be contacted.

The Complainants may remain anonymous if they choose but they should be advised that maintaining anonymity could hinder an effective investigation. In any case, the anonymity of the person making the complaint shall be maintained until the person indicates that he or she does not wish to remain anonymous. Any system established for exchanging information with a complainant shall be designed to maintain anonymity.

If corporate personnel receive complaints from external parties, they should advise the Complainant to use one of the three methods described above to access the CARE program. If the complaint relates to accounting, disclosure, financial reporting or auditing matters, the Complainants should also be informed that they may also report the violation directly to the Chair of the Audit Committee.

7. TREATMENT OF COMPLAINTS

Upon receipt of complaints, employee supervisors, members of the HR & Administration Department or members of the CARE program will make initial enquiries to determine whether an investigation is appropriate and the approach and format it should take. The complaint may be resolved by agreed to internal action without the need for a formal investigation. Any formal investigative action taken will depend on the nature and severity of the alleged violation.

Employee supervisors and members of the HR & Administration Department will forward all complaints relating to accounting, disclosure, financial reporting or auditing matters, as well as all other significant complaints to the attention of members of the CARE program.

The members of the CARE program will ensure that all complaints received are properly investigated, documented and resolved in a timely manner. All matters of significance will be reported to the Audit Committee on a quarterly basis as and when requested by the Audit Committee. To the extent that potential violations involve allegations relating to accounting, disclosure, internal accounting controls or auditing matters, or involve management or any other employees who have a significant role in the Corporation’s internal controls and procedures for financial reporting, investigation and the resolution of the issue will be overseen by, and be the ultimate responsibility of, the Audit Committee.

Subject to legal and privacy act constraints, the person reporting the violation should expect to receive the following feedback on a timely basis:

- (a) Acknowledgement that the concern was received;
- (b) Indication as to how the matter will be dealt with;

- (c) Estimate of the time it will take to investigate;
- (d) Action taken to date; and
- (e) Final outcome.

All complaints shall be treated as confidential, whether received anonymously or otherwise.

8. PROTECTION AGAINST RETALIATION

The Corporation will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee based upon any lawful actions taken by such employee with respect to good faith reporting of concerns or complaints regarding potential misconduct or violations of Corporation policies. The Complainant's employment status will not be adversely impacted in terms of promotions or salary reviews or, if a consultant or service provider, there will be no adverse impact on their contracts as a result of their complaint action. Any such retaliation in violation of this Policy will result in disciplinary action including the dismissal of the discriminating director, officer or employee.

9. RETENTION OF RECORDS OF COMPLAINTS

Records pertaining to a complaint are the property of the Company and shall be retained:

- (a) In compliance with applicable laws and document retention policies
- (b) Subject to safeguards that ensure their confidentiality, and, when applicable, the anonymity of the person making the complaint
- (c) In such a manner as to maximize their usefulness to the Corporation's overall compliance program.

DOCUMENT HISTORY

August 16, 2006	Approved by the Board of Directors of Artumas Group Inc.
September 26, 2012	Amended, approved and adopted by the Board of Directors of Wentworth Resources Limited
June 27, 2016	Formatting changes only



CARE

Confidential, Anonymous Reporting for Employees

“A man is least himself when he talks in his own person. Give him a mask and he will tell you the truth.” *Oscar Wilde*

Grant Thornton has offered a program to provide Confidential, Anonymous Reporting for Employees (CARE) since 2004.

To ensure compliance with securities legislation, **public companies** are required by law to provide this anonymous, confidential service to their employees. Many **private companies** also offer this service—not out of a legal obligation or duty, but because they are committed to offering an ethical and positive work environment for their employees and to maintaining their reputation with their customers and suppliers.

Recent amendments to the Criminal Code also assess personal criminal responsibility against senior officers for safety injuries and provide for imprisonment of up to 25 years where there is negligence or a lack of care. Amendments to Occupational Health & Safety legislation in some jurisdictions require that the employer have a reporting system for violence or threats of violence in the workplace.

Being independent of your organization, Grant Thornton offers confidentiality in the process. We provide specialized expertise and our trained, professional investigators are available 24 hours a day. Employee confidence is fundamental to a successful business and you will want to be certain to give employees a reprisal-free forum to voice their concerns.

To ensure program users are confident of their anonymity, Grant Thornton offers three methods of accessing the program:

Confidential 1-800 telephone line

E-mail access

Secure web site access



Our CARE program provides all of the best practices of complaints systems:

- Audit committee access to complaints
- Third party reports management
- Coding of complaints to maintain anonymity
- Established reporting processes & procedures
- Employee awareness of the program
- Internal control disclosure
- Safeguarding against retaliation
- Investigation of complaints

Our dedicated team consists of personnel trained in the investigation and analysis of these identified corporate risks. We have multi-disciplinary experience specializing in Investigative and Forensic Accounting augmented by expertise in case management. Our security consultants also provide a background on personal and corporate safety and security concerns that may be identified by callers.

To ensure program users are confident of their anonymity, Grant Thornton offers three methods of accessing the program:

- confidential 1-800 telephone line
- e-mail access
- secure web site access

We understand that the first communication to a complaints line is critical and, to that end, callers are immediately connected to a trained investigator.

This program is available for reports of:

- Financial controls and audit matters
- Fraud and/or theft
- Harassment
- Workplace violence
- Substance abuse
- Conflict of Interest
- Discrimination
- Safety concerns

We offer our program for an annual fee plus a phased fee where follow-up investigation is required. This allows our clients to budget for this expense annually and ensures consultation with the designated company contact at each stage of the investigation.

For more information, please contact:

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About Grant Thornton in Canada

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