



## Whistleblower Policy

Amera Resources Corporation (the "Company") is committed to the highest standards of openness and accountability. We believe that trust and integrity are of vital importance in our business. It is the responsibility of all directors, officers and employees to report violations or suspected violations in accordance with this Whistleblower Policy. This Policy is intended to encourage and enable employees and others to raise serious concerns within the Corporation rather than seeking resolution elsewhere. No director, officer or employee who in good faith reports a violation shall suffer harassment, retaliation or adverse employment consequence.

### Compliance Officer

The Company's Compliance Officer is appointed by the Board Of Directors, and is responsible for investigating and resolving all reported complaints and allegations. At his discretion, he shall advise the President, the CEO, the CFO and/or the Audit Committee of a reported complaint or allegation. The Compliance Officer has direct access to the Audit Committee of the Board Of Directors and is required to report to the Committee at least annually on his compliance activity.

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

In order to protect anonymity, and to ensure proper record keeping as required by regulation, the Company uses an external reporting agency that is the sole link to the Compliance Officer. Whistleblower Security Inc. is an independent company that serves as an avenue for disclosure of unethical or illegal activities as observed or witnessed by staff. Whistleblower Security Inc. offers 24/7 access to confidential methods of disclosing these activities. Open dialogue within the Company is encouraged, however, if necessary, the alternative confidential procedures are provided by Whistleblower Security.

### Whistleblower Issues

The Whistleblower disclosures include the following issues:

- Accounting and Auditing irregularities
- Fraud and Theft
- Corruption, bribery or blackmail
- Failure to comply with a legal obligation
- Endangering the health and safety of any individual
- Tax or custom offences
- Conflicts of Interests
- Protection and improper use of Company's assets

The disclosure can relate to wrongdoings anywhere in the world; it is not restricted to head office.

Directors, officers and employees shall promptly bring to the attention of the Compliance Officer any information they may have concerning evidence of a material violation of the securities or other laws, rules or regulations applicable to the Company and the operation of its business or any violation of the Code of Business Conduct and Ethics.

Any information concerning (a) significant deficiencies in the design or operation of internal controls which could adversely affect the ability to record, process, summarize and report financial data; or (b) any fraud, whether or not material, that involves management or other employees who have a significant role in our financial reporting, disclosures or internal controls should be reported to the Compliance Officer.

Employees are encouraged to promptly bring to the attention of a manager or the Compliance Officer any information concerning any actual or apparent conflicts of interest between personal and professional relationships involving any management or other employees who have a significant role in financial reporting, disclosures or internal controls of the Company.

### **Making a Disclosure**

In most cases, an employee's supervisor is in the best position to address an area of concern. However, if employees are not comfortable speaking with their supervisor or are not satisfied with the supervisor's response, employees are encouraged to speak with anyone in management with whom they are comfortable or to the Compliance Officer.

Supervisors and managers are required to report suspected violations to the Company's Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud or securities law violations, individuals contact the Corporation's Compliance Officer directly.

The Company aims to ensure that all issues raised under this policy are dealt with speedily and effectively. There are three ways to make a report through the Whistleblower system: by telephone, online and by email.

If a disclosure is made, the Complaint handler will fully document the specifics and make the information available to the Compliance Officer. The caller will be given a case number for the report and asked to check back within 72 hours to address these questions.

### **Monitoring the Whistleblower Policy**

The effectiveness of this Policy will be monitored by the Audit Committee of the Board of Directors.

The Compliance Officer determines if a special meeting of the Audit Committee is required and shall provide information about the complaint to all members of the Audit Committee at its next regularly scheduled meeting. The Chairman of the Audit Committee shall advise the Board of Directors in writing of all violations.