

DRYDEN GOLD CORP

WHISTLEBLOWER POLICY

(As approved by the Board on September 16, 2025)

Securities Regulators have established rules requiring that audit committees of public companies develop procedures for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters, and for a confidential, anonymous submission procedure for employees who have concerns about questionable accounting or auditing matters. To meet these requirements, the Audit Committee of Dryden Gold Corp. (the “**Corporation**”) has developed this Whistleblower Policy (the “**Whistleblower Policy**”).

The following procedures address the receipt, retention and treatment of complaints or submissions regarding accounting, internal accounting controls or auditing matters and the confidential, anonymous submission by employees of the Corporation of concerns regarding questionable accounting or auditing matters as required under National Instrument 52-110 promulgated by the Canadian Securities Administrators, as well as any complaints or submissions under the Corporation’s Code of Business Conduct and Ethics, (any such complaint or submission is referred to in this policy as a “**Complaint**”).

Reporting Responsibility

It is the responsibility of all directors, officers and employees, including contract employees and consultants (collectively, “**Persons**” or, individually, a “**Person**”), to report any wrongdoing, violation, or suspected violation, including those relating to accounting, internal accounting controls, questionable accounting or audit matters, applicable laws and regulations (including securities laws and regulations), in accordance with this Whistleblower Policy. This Whistleblower Policy may also be used for reporting Complaints relating to the Corporation’s Code of Business Conduct and Ethics.

Submission of a Complaint

Any Person may submit a complaint in writing, via email or by telephone to the Corporation’s Audit Committee Chair, as follows:

Jason Jessup, Audit Committee Chair
Email: Jason.Jessup@magnamining.com
Phone Number: 705-665-0262

Contents of Complaints

To assist the Corporation in responding to or investigating 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 a Complaint 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, whether an investigation is appropriate, and, if so, what form such investigation should take (for example whether external investigators, legal counsel, accountants or auditors should be employed, the timing of such investigation, and such other matters as are deemed appropriate under the circumstances).

If issues or facts raised or alleged in any Complaint are judged to be wholly without substance or merit, the matter shall be dismissed and the Person submitting the report (the “Whistleblower”) informed of the decision and the reasons for such dismissal. If it is judged that the allegation(s) or issue(s) described in the Complaint have merit, the matter shall be dealt with in accordance with this Whistleblower Policy, the Corporation’s normal disciplinary procedures, and/or as otherwise may be deemed appropriate according to the nature of the case.

Confidentiality/Anonymity

The Corporation shall maintain the confidentiality or anonymity of the Person making the complaint to the fullest extent reasonably practicable within the bounds of law and of any ensuing evaluation or investigation. 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 Whistleblower identifies himself or herself. In addition, Whistleblowers should be cautioned that their identity might become known for reasons outside of the control of the Corporation. 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 Corporation understands and acknowledges that a Person’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. Therefore, the Corporation will not tolerate any retaliation, harassment or victimization (including informal pressures) and shall take appropriate action to protect Persons who raise any Complaint under this Policy in good faith. Any Person who retaliates against someone who has submitted a Complaint in good faith is subject to discipline, up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable Persons and others to raise serious concerns within the Corporation rather than seek resolution outside the Corporation.

Reporting and Retention of Records

The Chair of the Audit Committee will maintain a log of all Complaints, tracking their receipt, investigation, and resolution; prepare a summary thereof; and present the same to the Audit Committee on a quarterly basis. Copies of Complaints and such log shall be maintained by the Chair of the Audit Committee in a confidential manner.

Records of any Complaints shall be maintained by the Audit Committee or its designee for a period of time judged to be appropriate by the Audit Committee based on the nature of the concern and in compliance with applicable laws and document retention policies.

Policy Review

The Audit Committee shall review and evaluate this Whistleblower Policy on a periodic basis to determine whether it is effective in providing a confidential and anonymous procedure to report violations or Complaints regarding accounting, internal accounting controls or auditing matters.

Distribution

This Whistleblower Policy will be circulated to all directors, officers and employees of the Corporation and whenever changes are made. New directors, officers and employees will be provided with a copy of this Whistleblower Policy and will be advised of its importance.

This Whistleblower Policy will also be published on the Corporation's website.