



Whistleblower Policy

As part of Audit Committee requirements public companies must provide a procedure for the confidential and anonymous reporting of questionable accounting or auditing procedures by Big Rock employees, consultants or external stakeholders. In an effort to offer 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 – under the Whistleblower login button on the right.

Login ID: BigRock

Toll free telephone line that has been dedicated solely to this service: 1-877-266-2579

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

Any issue lodged with Wiklow Corporate Services Inc. will be directed to the chairman of the company's audit committee within 24 hours. Should you have any questions or concerns regarding the process please contact Wiklow Corporate Services Inc. at the numbers provided above