



WHISTLEBLOWING INSTRUCTIONS

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: GranCol, Password: G2gran
- Via the toll free telephone line
In Canada and the United States: 1-877-266-2579
In Colombia: 01800 518 0744
- Via the toll free fax line at 1-877-216-8459
(available in Canada and the United States only)

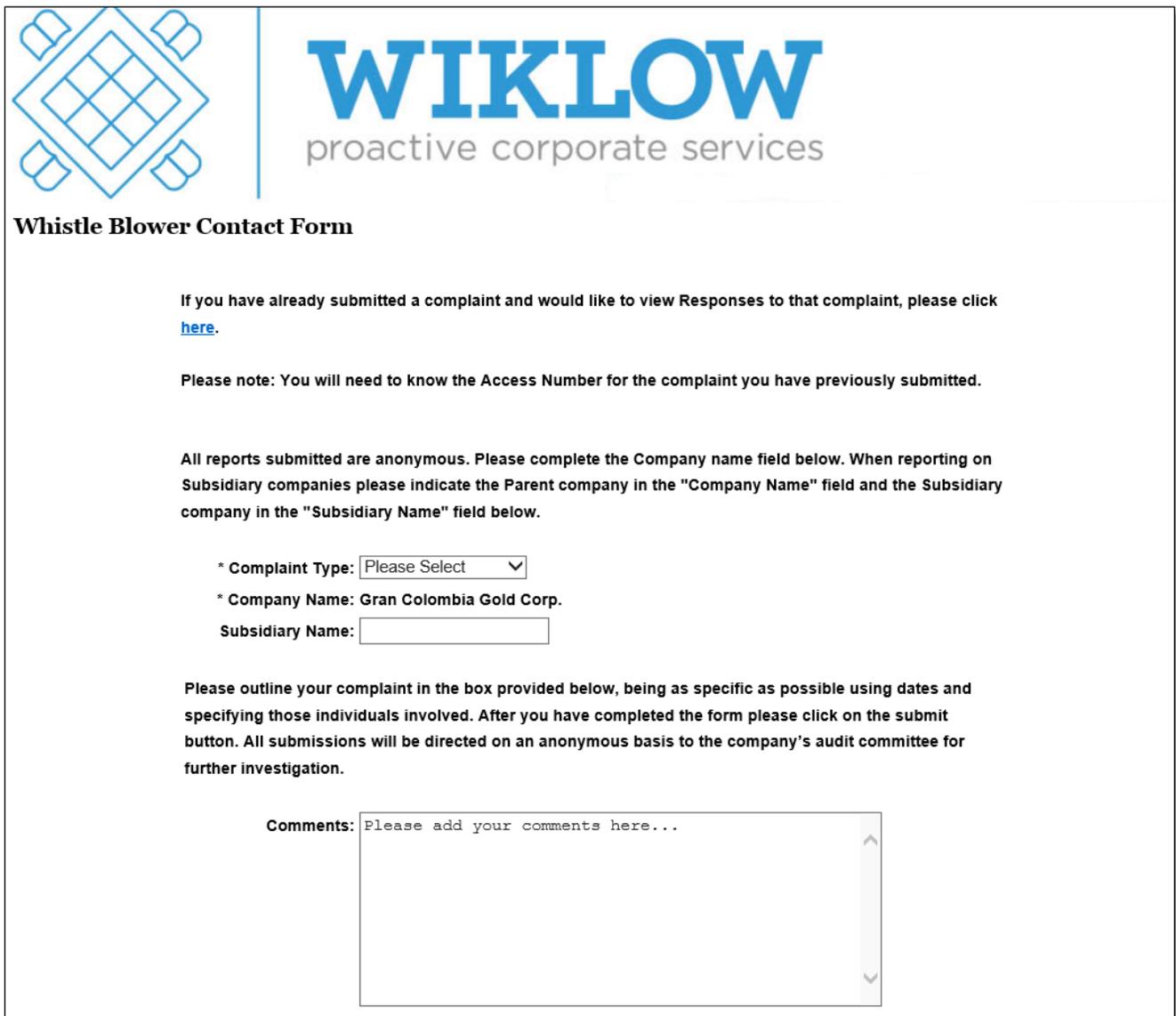
To use this service through the website, please follow these steps:

1. Go to www.wiklow.com. Once you have reached their website, this is what you will see:



2. Select "Whistleblower Login". You will be prompted to enter your login ID and password.
Enter Login ID: GranCol and Password: G2gran

3. After entering the login information above you will be directed to the contact form:



The screenshot shows the Wiklow Whistle Blower Contact Form. At the top left is the Wiklow logo, a blue grid with four corner brackets. To its right is the text "WIKLOW" in large blue letters and "proactive corporate services" in smaller grey letters. Below the logo is the title "Whistle Blower Contact Form".

The form contains the following text and fields:

- A link: "If you have already submitted a complaint and would like to view Responses to that complaint, please click [here](#)."
- A note: "Please note: You will need to know the Access Number for the complaint you have previously submitted."
- Instructions: "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."
- Fields:
 - * Complaint Type:
 - * Company Name: Gran Colombia Gold Corp.
 - Subsidiary Name:
- Instructions: "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 section: "Comments:

4. Please outline your complaint in English or Spanish in the box provided, under the "Comments" section. Be as specific as possible using dates and specifying those individuals involved.

It may be necessary for us to clarify your concern in order to ensure that there is sufficient information for it to be handled on a timely basis so we may need to contact you. By choosing to provide your contact information you will be giving us permission to contact you.
Please note that providing your contact information is strictly optional and NOT required to submit a complaint. All information provided will remain confidential.

5. After you have completed the form please click on the submit button.

Once an issue has been lodged with Wiklow Corporate Services Inc., they will contact the Chair of the Audit Committee or designate within 24 hours for further investigation.