



## WHISTLEBLOWER POLICY

Pursuant to its Charter, the audit committee (the “**Audit Committee**”) of the Board of Directors (the “**Board**”) of Kirkland Lake Gold Ltd. (the “**Company**”) and management (“**Management**”) are responsible for ensuring that a confidential and anonymous process exists whereby directors, officers, employees, contractors and consultants of the Company (collectively, “**Company Personnel**”) can report any complaints or expressions of concern with respect to the Company’s Code of Conduct and Ethics, internal controls and legal and regulatory compliance. In order to carry out its responsibilities under its charter, the Audit Committee has adopted this Whistleblower Policy (the “**Policy**”).

### COMMUNICATION OF THE POLICY

To ensure that all Company Personnel are aware of the Policy, a copy of the Policy will be made available on the Company’s website, and all Company Personnel will be informed whenever significant changes are made. New Company Personnel will be provided with a copy of this Policy upon joining or being retained by the Company and will be educated about its importance.

### Responsibilities of Audit Committee Regarding Specified Complaints

The Audit Committee shall receive, investigate and act on complaints and expressions of concern (“**Complaints**”) by Company Personnel regarding, among other things:

- Accounting, internal accounting controls and auditing matters, including those regarding the circumvention or attempted circumvention of internal accounting controls or that would otherwise constitute a violation of the Company's accounting policies (an "Accounting Allegation").
- Compliance with legal and regulatory requirements and any matter, which, in the view of the complainant, is illegal, unethical, contrary to the policies of the Company or in some other manner not right or proper.
- Retaliation against any Company Personnel who make a Complaint.

Responsibilities of the Audit Committee created by these procedures may, at the discretion of the Audit Committee, be delegated to any member of the Audit Committee.

Examples include:

- violation of any applicable law, rule, or regulation that relates to corporate reporting and disclosure;
- violation of any corporate policies, including health, safety, environmental, operational, or ethical;
- fraud or deliberate error in the preparation, evaluation, review, or audit of any financial statement of the Company or any of its subsidiaries;
- fraud or deliberate error in the recording and maintaining of financial or other records of Company or any of its subsidiaries;
- deficiencies in or noncompliance with the Company’s internal policies and controls;

- misrepresentation or a false statement by or to any Company Personnel of the Company respecting a matter contained in the financial records, reports, or audit reports; or
- deviation from full and fair reporting of the Company's consolidated financial condition.

## **Reporting Alleged Violation and Complaints**

### *Reporting Procedure*

Any person with a Complaint relating to the Company may submit his/her concern to the Chairman of the Audit Committee in writing or by email as follows:

In Writing:  
Chair of the Audit Committee, in confidence  
Kirkland Lake Gold Ltd.  
Royal Bank Plaza, South Tower  
200 Bay Street, Suite 3120  
Toronto, ON M5J 2J1  
whistleblower@klgold.com

Upon receiving a Complaint, the Audit Committee will promptly initiate a thorough investigation. The Audit Committee will notify the Board of such investigations. It is the obligation of all Company Personnel to cooperate in such investigation. The Audit Committee, at its discretion may enlist assistance from other standing committees of the Board and Management in carrying out its investigations. Those responsible for the investigation will maintain the confidentiality of the allegations of the Complaint and the identity of the persons involved, subject to the need to conduct a full and impartial investigation, remedy any violations of the Company's policies, or monitor compliance with or administer the Company's policies.

The Company also provides an anonymous and confidential 24-hour reporting hotline to facilitate receipt of Complaints from Company Personnel. Information on the use of the hotline will be made available to all Company Personnel upon joining the Company, through the Company website and through signage in and around common areas.

### **Treatment of Accounting Concerns Submissions**

Complaints will be reviewed as soon as possible by the Audit Committee with the assistance and direction of whomever the Audit Committee thinks appropriate, including but not limited to external legal counsel. The Audit Committee shall implement such corrective measures and do such things in an expeditious manner as it deems necessary or desirable to address the Complaints.

Where possible and when determined to be appropriate by the Audit Committee, notice of any such corrective measures will be given to the person who submitted the Complaints.

Any person with a Complaints relating to the Audit Committee itself may submit his/her concern to the Chair of the Board's Corporate Governance and Nominating Committee in writing as follows:

In Writing:  
Chair of the Corporate Governance and Nominating, in confidence  
Kirkland Lake Gold Ltd.  
Royal Bank Plaza, South Tower

200 Bay Street, Suite 3120  
Toronto, ON M5J 2J1

### **No Adverse Consequences**

The submission of a good faith Complaint may be made by any Company Personnel without fear of dismissal, disciplinary action, or retaliation of any kind as a result. The Company will not discharge, discipline, demote, suspend, threaten, or in any manner discriminate against any person who submits in good faith a Complaint or provides assistance to the Audit Committee, Management, or any other person or group, including any governmental, regulatory, or law enforcement body investigating a Complaint. However, if a reporting individual was involved in improper activity the individual may be appropriately disciplined even if he or she was the one who disclosed the matter to the Company.

### **Retention of Records**

The Audit Committee shall retain all records relating to any Accounting Concern or report of a retaliatory act and to the investigation of any such Complaint for a period judged to be appropriate based upon the merits of the submission. The types of records to be retained by the Audit Committee shall include records of all steps taken in connection with the investigation and the results of any such investigation.

### **Review of Policy**

The Audit Committee will review and evaluate this Policy on an annual basis to determine whether the Policy is effective in providing a confidential and anonymous procedure to report violations or complaints regarding Accounting Concerns.

### **Queries**

Questions about this Policy should be directed to the Chair of the Audit Committee or the Corporate Secretary of the Company.

### **Publication of Policy on Website**

This Policy will be posted on the Company's website at [www.klgold.com](http://www.klgold.com).

### **Approval**

Approved by the Board of Directors on March 28, 2017.