



## Reporting Procedures for Accounting or Auditing Matters

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### Reporting to the Audit Committee of Imperial Metals Corporation

Imperial Metals Corporation has established the following procedures for the receipt, retention and treatment of complaints or submissions regarding accounting, internal accounting controls or auditing matters and procedure for confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

#### General Complaint Procedure:

If you have a complaint regarding accounting, internal accounting controls or auditing matters or a concern regarding questionable accounting or auditing matters, you should submit your written complaint or concern to:

**Larry Moeller, Chair of the Audit Committee  
Imperial Metals Corporation  
200 – 580 Hornby Street  
Vancouver, BC V6C 3B6**

**Fax: 604.687.4030**

Your submission should include a detailed description of the activity for which you have a complaint or concern and, if known, should specify the date(s) and location(s) of such activity.

The Chair will retain a copy of the complaint until the complaint is addressed at the meeting of the Audit Committee or until such time the Chair of the Audit Committee confirms the Audit Committee has satisfactorily addressed the complaint.

#### Confidential, Anonymous Employee Submissions:

In addition to the General Complaint Procedure set out above, an employee within the Imperial Group may submit a confidential, anonymous complaint by forwarding it in a sealed envelope marked and addressed as follows:

Confidential Employee Concern  
Chair, of the Audit Committee  
Imperial Metals Corporation  
200 – 580 Hornby Street  
Vancouver BC  
V6C 3B6

The sealed envelope (unopened) will be forwarded to the Chair of the Audit Committee.

If you have any questions or concerns about these procedures, please contact Andre Deepwell, Chief Financial Officer at 604.669.8959 or e-mail [andredeepwell@imperialmetals.com](mailto:andredeepwell@imperialmetals.com).