



## **GOLDSKY RESOURCES CORP.**

### **ANTI-BRIBERY & ANTI-CORRUPTION POLICY**

#### **1.0 Introduction**

The Board of Directors (the "**Board**") of Goldsky Resources Corp. ("**Goldsky**") has determined that Goldsky should formalize its policy on compliance with the *Corruption of Foreign Public Officials Act* (Canada) (the "**Act**") and other anticorruption legislation applicable to Goldsky and its subsidiaries (collectively, the "**Legislation**"). This Policy applies to Goldsky and each of its subsidiaries. Accordingly, this Policy will refer to Goldsky Resources Corp. and its subsidiaries as "Goldsky".

#### **2.0 Objectives of this Policy**

The objective of this Anti-Bribery & Anti-Corruption Policy (this "**Policy**") is to provide a procedure to ensure that Goldsky, together with its directors, officers, employees, consultants and contractors, conducts its business in an honest and ethical manner reflecting the highest standards of integrity and in compliance with all relevant laws and regulations applicable to it and in compliance with the Legislation. Compliance with this Policy is required under Goldsky's *Code of Business Conduct and Ethics*.

#### **3.0 Application of this Policy**

The Act applies to any individual or business acting in the course of "any business, profession, trade, calling, manufacture or undertaking of any kind carried on in Canada or elsewhere for profit". Accordingly, this Policy applies to all directors, officers, employees, consultants and contractors of Goldsky for whom their scope of employment or consulting services involves dealing with any of the persons described in the Act and other legislation, and reflects the standards to which Goldsky expects its business associates, partners, agents, and consultants to adhere to when acting on Goldsky's behalf. All consultants and contractors shall be provided with or directed to a copy of this Policy and all agreements with consultants and contractors should include a provision that the consultant and contractor must abide by this Policy at all times.

#### **4.0 Communication of this Policy**

A copy of this Policy has or will be made available to all directors, officers, employees, consultants and contractors, either directly or by posting of this Policy on the Goldsky website at <https://goldskyresources.com>. Directors, officers, employees, consultants and contractors are required to refer to Goldsky's website regularly to keep themselves informed of changes which may be made to this Policy from time to time. A copy of the current version of this Policy may also be obtained at any time from Goldsky's Corporate Secretary.

#### **5.0 Compliance**

All directors, officers, employees, contractors and consultants, in discharging their duties, shall comply with the laws, regulations and rules of the jurisdiction where they carry out their business duties to Goldsky and all jurisdictions where Goldsky conducts its business activities, and in particular with respect to foreign corrupt practices laws, regulations and rules. Where uncertainty or ambiguity exists, competent legal advice should be obtained. It is a fundamental principle of this Policy that discretionary

decisions relating to the contents described herein should not be made "in the field", but rather, should be referred to the Chief Executive Officer who will make such decisions with advice from external legal counsel if necessary.

## **6.0 Annual Certification**

All directors and officers of Goldsky, together with any employees, consultants and contractors specified by the Board, shall provide annual certification of compliance with this Policy in the form attached to Goldsky's *Code of Business Conduct and Ethics*.

The Chief Financial Officer of Goldsky shall be responsible for ensuring that annual certifications are obtained on or before the end of the first fiscal quarter of each year for all directors, officers, specified employees, specified consultants and specified contractors and for providing written confirmation to the Board that such certifications have been obtained and summarizing the results thereof.

## **7.0 Prevention of Improper Payments**

All directors, officers, employees, consultants and contractors will adhere to Goldsky's commitment to conduct its business in an honest and ethical manner reflecting the highest standards of integrity and in compliance with all relevant laws and regulations applicable to it. Accordingly, Goldsky and its directors, officers, employees, consultants or contractors shall not:

### **7.1 Bribes**

- (a) directly or indirectly, offer, give or agree to give or offer a loan, reward, advantage or benefit of any kind to a public official, political party, party official or political candidate as consideration for an act or omission by the recipient in connection with the performance of the recipient's duties or functions with the government; or to induce the official to use his or her position to influence any acts or decisions of such government for the purposes of obtaining or retaining an advantage in the course of business, including an act or decision to direct business;
- (b) agree to, or comply with any demands for a bribe made by a public official, political party, party official or political candidate;
- (c) however, a director, officer, employee, consultant or contractor of Goldsky will not have breached the terms of paragraph 7.1(a) of this Policy, if the loan, reward, advantage or benefit has been approved by the Board of Directors of Goldsky, and where such loan, reward, advantage or benefit is either:
  - (i) permitted or required under all applicable laws; or
  - (ii) made to pay the reasonable expenses incurred in good faith by or on behalf of the recipient that are directly related to the promotion, demonstration or explanation of the products or services of Goldsky, or the execution or performance of a contract between Goldsky and the government for which the recipient performs duties or functions;

### **7.2 Kickbacks and Commissions**

- (a) kickback any portion of a contract payment to employees of another contracting party or utilize other techniques, such as subcontracts, purchase orders or consulting agreements, or commissions to channel payment to public officials, to employees of another contracting party, their relatives or business associates;

**7.3 Extortion**

- (a) directly or indirectly demand or accept a bribe;

**7.4 Facilitation Payments**

- (a) make any facilitation payment, provided that, if the Chief Executive Officer of Goldsky deems necessary, then a facilitation payment may only be made in the following circumstances:
  - (i) the payment falls strictly within the definition of facilitation payment under the Act;
  - (ii) due diligence has been conducted to ensure both the payment and its amount are absolutely necessary to conduct Goldsky's business;
  - (iii) the payment has been properly recorded in reasonable detail which accurately and fairly reflects the transaction and includes such information as the amount paid and the purpose of, and authorization for, such payment; and
  - (iv) any such payment is reported on a quarterly basis to the Chairman of the Audit Committee,

where a "facilitation payment" is any payment made to expedite or secure the performance by a foreign public official of any act of a routine nature that is part of the foreign public official's duties or functions, including (a) the issuance of a permit, license or other document to qualify a person to do business; (b) the processing of official documents, such as visas and work permits; (c) the provision of services normally offered to the public, such as mail pick-up and delivery, telecommunication services and power and water supply; and (d) the provision of services normally provided as required, such as police protection, loading and unloading of cargo, the protection of perishable products or commodities from deterioration or the scheduling of inspections related to contract performance or transit of goods;

**7.5 Political Contributions**

- (a) make any contributions or provide any financial support to political parties or candidates on behalf of Goldsky without prior approval of the Board of Directors. However, if the Board provides its approval, a political contribution may be made only if:
  - (i) it is made in accordance with all applicable laws; and
  - (ii) all requirements for public disclosure of such contributions are fully complied with.

**7.6 Government Agents**

- (a) retain an agent to represent Goldsky's business interests in a particular country if such agent, or any of the agent's principals, staff, officers or key employees are government or public officials, political party officials, political candidates, persons related to the foregoing, or other persons who might assert illegal influence on Goldsky's behalf. However, if the Chief Executive Officer deems necessary, then such an agent may be retained provided:
  - (i) the reputation, background and past performance of the agent is properly researched and documented;

- (ii) the agent is retained pursuant to a written agreement specifically defining the agents duties, representing and warranting the absence of the relationship set out above, providing for immediate termination in the event of an improper payment, annual certification requirement and the right to audit expenses and invoices;

### **7.7 *Employment of Public Officials***

- (a) employ any officer or employee of a government or any of its agencies or a government corporation, or any person acting in an official capacity for any such entity and including relatives of any such person. However, if the Chief Executive Officer deems necessary, then such a person may be employed provided:
  - (i) the employment is lawful in the country concerned;
  - (ii) the services to be rendered by the person do not conflict with the official government duties of the person; and
  - (iii) the services to be rendered by the person are such that the employment of the person does not conflict with section 7.1 of this Policy;

### **7.8 *Employment of Public Officials***

- (a) make any charitable contributions on behalf of Goldsky without first consulting the Chief Executive Officer and obtaining approval from the Chief Executive Officer for such contribution. Given the nature of Goldsky's business, Goldsky is often asked by governments to contribute to the development of local infrastructure near its projects, such as roads, ports, schools, medical facilities and worker housing. As part of Goldsky's commitment to corporate responsibility and sustainable development, as a general matter, Goldsky would like to provide such assistance in appropriate circumstances in an appropriate manner. However, such requests must be carefully examined for legitimacy. Even requests determined to be legitimate must be carefully structured to ensure that the benefits reach their intended recipients; and

### **7.9 *Employment of Public Officials***

- (a) give inducements, including gifts and entertainment, to government officials on a scale that might be perceived as creating an obligation on that official. To comply with this Policy, the cost or expense of a gift, meal or entertainment must be reasonable. It must be directly connected to a legitimate business promotional activity or the performance of an existing contract, it must be permitted under local law and it must be otherwise consistent with Goldsky's business practices. When considering the reasonableness of the expense, directors, officers, employees, consultants and contractors of Goldsky should consider the frequency with which such expenses are incurred for a particular official. Modest costs frequently incurred can, when aggregated, amount to lavish and potentially improper payments. Even where gifts, meals or entertainment may be consistent with normal social or business amenities in the official's country, that does not mean that they are permitted under either the laws of that country or the laws of other countries combating the bribery of foreign government officials, including Canadian law. The cost of gifts, meals, and entertainment should always remain at or below that permitted by local law and in no event should that amount be greater than the legitimate and customary expenditure for such activities by private businesspersons in the country.

## **8.0 Management Responsibilities**

Management of Goldsky shall develop, implement, monitor and maintain a system of internal controls to facilitate compliance with this Policy, as well as to foster a culture of integrity and maintain high ethical standards throughout Goldsky.

## **9.0 Accounting; Books and Records**

Goldsky will maintain a system of internal accounting controls and keep books and records that, in reasonable detail, accurately and fairly reflect transactions and dispositions of assets. Accordingly:

- (a) False, misleading or incomplete entries in Goldsky's books, records and other business documents are prohibited. No transaction should ever be entered into that requires or contemplates the making of false or fictitious records, in whole or in part.
- (b) No undisclosed or unrecorded funds or accounts may be established for any purpose.
- (c) Circumventing or evading, or attempting to circumvent or evade, Goldsky's internal accounting controls is prohibited.
- (d) No payment on behalf of Goldsky is to be approved or made without adequate supporting documentation or made with the intention or understanding that all or any part of the payment is to be used for any purpose other than the specific purpose described by the documents supporting the payment.

These requirements apply to all transactions regardless of financial materiality.

## **10.0 Reporting Violations**

Any officer or employee that becomes aware of actions which could constitute a violation of this Policy is required to report it to their immediate supervisor. However, if such officer or employee is not comfortable discussing the matter with their immediate supervisor, or does not believe that the supervisor has dealt with the matter properly, then they should raise the matter with a senior officer of Goldsky. Officers and employees who raise genuine concerns will not be subject to retribution or disciplinary action.

## **11.0 Consequences of Non-Compliance with Policy**

Failure to comply with this Policy may result in severe consequences, which will include internal disciplinary action and possible termination of employment or consulting arrangements without notice. The violation of this Policy may also violate certain Canadian laws and if it appears that a director, officer or employee may have violated such laws, then Goldsky may refer the matter to the appropriate regulatory authorities, which could lead to penalties, fines or imprisonment.

In addition, violation of this Policy may constitute a criminal offence under the Act and may expose Goldsky and/or a director, officer, employee, consultant or contractor to fines and/or imprisonment.

## **12.0 Review of Policy**

The Board of Directors of Goldsky shall review and evaluate this Policy on an annual basis to determine whether this Policy is effective in ensuring compliance by Goldsky, its directors, officers, employees, consultants and contractors with the Act.

**13.0 Queries**

If you have any questions about how this Policy should be followed in a particular case, please contact the Chief Executive Officer or Chief Financial Officer.

Dated: March 24, 2026

Approved by: Board of Directors