



GOLDSKY RESOURCES CORP.

CODE OF BUSINESS CONDUCT AND ETHICS

1.0 Introduction

The Board of Directors ("**Board**") of Goldsky Resources Corp. ("**Goldsky**" or the "**Company**") has determined that Goldsky should formalize its commitment to conducting its business and affairs in accordance with the highest ethical standards by enacting this Code of Business Conduct and Ethics (this "**Code**").

2.0 General Principles

Goldsky is committed to conducting its business and affairs with honesty, integrity and in accordance with the highest ethical and legal standards, in compliance with applicable laws, regulations and policies, and in a manner that preserves Goldsky's reputation as a responsible resource company and deters unethical behavior and wrongdoing.

This Code provides a set of ethical standards to guide each director, officer, employee, consultant and contractor of Goldsky and each of its subsidiaries ("**Representatives**") in the conduct of their business, and for each director, officer and employee constitutes conditions of employment, and for each consultant and contractor constitutes conditions of providing services to Goldsky.

This Code provides an overview of Goldsky's expectations for its Representatives and is supplemented by other current policies adopted by Goldsky and those other policies that may be adopted by Goldsky from time to time. is not intended to cover every issue that may arise and supplements other policies that may be adopted by the Company from time to time.

3.0 Application of this Code

This Code applies to all Representatives and receipt of the latest version of this Code will be deemed to constitute your acceptance and agreement to be bound by its terms.

4.0 Communication of this Code

Copies of this Code are made available to all persons bound by it, either directly or by posting of this Code on the Goldsky website at <https://goldskyresources.com>. All persons or entities bound by this Code shall be informed whenever significant changes are made. New Representatives shall be provided with a copy of this Code. Adherence to this Code is a condition of employment with, or of providing services to, Goldsky. The Company asks each Representative to periodically review the Code to demonstrate determination and commitment to upholding the high standards.

5.0 Compliance with Laws, Code and Policies

All Representatives, in discharging their duties, shall comply with:

- (a) the laws, rules and regulations of the jurisdictions where they carry out their duties to Goldsky and all jurisdictions where Goldsky conducts its business activities;
- (b) this Code; and
- (c) all corporate policies, which address many of the following expectations in more detail and include, without limitation, the following principal corporate policies:
 - (i) Corporate Disclosure Policy;
 - (ii) Anti-Bribery and Anti-Corruption Policy;
 - (iii) Insider Trading Policy; and
 - (iv) Whistleblower Policy.

6.0 Annual Certification Regarding Compliance

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 Code, confirming compliance with all laws, rules and regulations the jurisdictions where they carry out their duties and where Goldsky is conducting its business activities, as well as compliance with all Goldsky policies.

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.

Each year, as part of the annual certification process to confirm compliance with the corporate policies of Goldsky, all directors, officers, employees and, as appropriate, consultants and contractors, shall participate in a training session to help ensure that they understand the terms of this Code and all corporate policies of Goldsky.

7.0 Ethics and Integrity

7.1 Standards of Good Professional Ethics

Goldsky intends that its good reputation shall be maintained and accordingly, all of Goldsky's business activities and affairs shall be carried out ethically and with honesty and integrity, in the expectation that these activities will become a matter of public knowledge. Anything less is unacceptable and shall be treated as a serious breach of duty.

7.2 Good Ambassadorship

All Representatives are ambassadors of Goldsky in both their business and personal lives. While Goldsky supports the freedom of the individual to pursue life in his or her own way outside of business hours, Representatives are encouraged to act in a manner which upholds their good reputation and that of Goldsky.

All Representatives shall represent Goldsky in a professional manner at all times. Neither the reputation nor the image of Goldsky shall be jeopardized at any time. The behavior of all Representatives is seen to reflect that of Goldsky, so all actions must reflect the policies of Goldsky.

7.3 Bribery

In the United States and Canada, and in many other countries, including those in which the Company has mineral assets, it is illegal and/or contrary to applicable ethical codes, to provide, offer or accept a kickback or bribe. A kickback or bribe may be defined as any money, fee, commission, credit, gift, gratuity, loan, reward, advantage, benefit, thing of value or compensation of any kind that is provided, directly or indirectly, and that has as one of its purposes, the improper obtaining or rewarding of favorable treatment in a business transaction. Goldsky's policy is that kickbacks and bribes are illegal and strictly against this Code.

Bribery, anti-kickback or similar laws could be applicable when a Representative receives or is offered payments, gifts or gratuities that might unduly influence Goldsky's business judgment or practices. Representatives must comply with this Code and all Goldsky policies that may apply to them and, if offered payments, gifts or other gratuities that might unduly influence the conduct of Goldsky's business, should seek guidance from the Company's external legal counsel. Representatives should remember that they owe a duty to the Company, and are prohibited from using their position to obtain personal gain or benefit from others seeking to do business with Goldsky.

7.4 Vendors, Suppliers, Customers and Third Parties

Goldsky is committed to treating all of its vendors, suppliers, customers and other third parties fairly, honestly and courteously. Representatives are to avoid unfair tactics and favoritism, and never take unfair advantage of any third party through manipulation, concealment, misrepresentation of material facts or any other unfair or unethical practices.

Legally, Goldsky may be held liable for the actions of any third party acting on Goldsky's behalf, including agents, representatives, business partners or promoters, as if Goldsky itself had performed such actions. It is every Representative's duty and responsibility to ensure that all required compliance due diligence is performed prior to entering into business relationships with third parties. All agreements with vendors, suppliers, customers and third parties shall be entered into in accordance with the Company's established policies and practices, which includes prior approval or review as required. Such agreements shall also be in line with reasonable competitive and market practices, the principles established in this Code and other relevant corporate policies. Throughout the business relationship, Representatives should continue to monitor the business relationship with a view to ensuring continued compliance with the Company's policies and procedures. Representatives should ensure that third parties are made aware of this Code and its commitment to ethical policies and processes. Goldsky will only do business with third parties who maintain lawful business practices, ensure safe, healthy and fair workplaces as well as commit to zero tolerances for any human rights violations in relation to both their employees and the communities in which they work.

7.5 Fair Dealing

All business dealings undertaken on behalf of Goldsky, including with its security holders, customers, suppliers, competitors and employees, should be conducted in a manner that preserves Goldsky's integrity and reputation. It is Goldsky's policy to seek to avoid misrepresentations of material facts, manipulation, concealment, abuse of confidential information or any other illegal or unfair practices in all dealing with Goldsky's security holders, customers, suppliers, competitors and employees.

7.6 Conflicts of Interest

Representatives shall act honestly and in good faith in discharging their duties, with a view to the best interests of Goldsky. This means that Representatives are expected to put the interests of Goldsky before their own. Representatives shall avoid situations involving a conflict, or potential conflict, between their personal, family or business interests, and the interests of Goldsky, and shall promptly disclose any such conflict, or potential conflict, to the chair of the Audit Committee. Conflicts of interest may include situations that result or could result in an improper personal benefit to yourself, your family or your close associates, and the creation of obligations which may affect your ability or judgement to uphold this Code and act in the best interests of Goldsky.

7.7 Corporate Opportunities

Representatives are prohibited from taking for themselves personally opportunities that arise through the use of corporate property, information or position and from using corporate property, information or position for personal gain. Representatives are also prohibited from competing with Goldsky directly or indirectly and owe a duty to Goldsky to advance the legitimate interests of Goldsky when the opportunity to do so arises.

7.8 Gifts and Entertainment

Representatives shall perform their duties and arrange their personal business affairs in a manner that does not interfere with their independent exercise of judgment. Generally, Representatives shall not give or accept any gift, favour, entertainment, special accommodation or other items of value, to or from any vendors, suppliers, potential candidates, potential or actual business partners or other third parties except in strict compliance with this Code, the Company's policies and applicable law. No one working for Goldsky shall accept financial compensation of any kind, nor any special discount, loan or favor, from persons, corporations or organizations having dealings or potential dealings with Goldsky in any manner that violates the Company's policies or applicable law.

8.0 Human Rights

All Representatives shall adhere to Goldsky's commitment to promoting respect for internationally recognized human rights as set forth in the United Nations Universal Declaration of Human Rights.

9.0 Equal Opportunity

Goldsky is committed to providing a work environment that enables all employees to be recruited, and to pursue their careers, free from any form of unwarranted discrimination.

In particular, Goldsky shall not discriminate on the basis of age, color, creed, disability, ethnic origin, gender, marital status, national origin, political belief, race, religion or sexual orientation, unless required for occupational reasons as permitted by law.

10.0 Harassment

All employees have a right to work in an environment free from all forms of harassment. Harassment is defined as any unwanted conduct or comment that is intimidating, hostile or offensive in the work environment.

11.0 Alcohol And Drugs

Any misuse of alcohol or legal drugs (prescribed or un-prescribed), or the use of any illegal drugs, may jeopardize job safety and/or performance, and is prohibited in the Goldsky workplace. No officer, employee, consultant or contractor shall enter the workplace under the influence of alcohol or such drugs that may impair safety and/or performance.

12.0 Safeguarding Company Assets and Information

12.1 Protection and Proper Use of Assets

All Representatives shall deal with Goldsky's assets, including all data, information (confidential or otherwise), records, material, facilities, "know-how", trade secrets, trademarks, copyrights and other intellectual property and equipment, with the strictest integrity and with due regard to the interests of the Company, shareholders and all other stakeholders. We must maintain the accuracy, confidentiality, privacy and security of these types of information in order to comply with all applicable privacy laws. Similarly, Representatives must not disclose commercially confidential or otherwise sensitive information. Goldsky's assets may not be used for personal gain or benefit. In addition, all Representatives must act in a manner to protect such assets from loss, damage, misuse, theft and waste and ensure that such assets are used only for legitimate business purposes.

The management of Goldsky expects its employees to use internet access for business-related purposes (including to communicate with customers and suppliers, to research relevant topics and to obtain useful business information). All Goldsky policies in effect from time to time apply to conduct on the internet, particularly (but not exclusively) those policies dealing with intellectual property protection, privacy, misuse of Goldsky's resources, sexual harassment, information and data security and confidentiality. All employees must take special care to maintain clarity, consistency and integrity of Goldsky's corporate image and posture.

12.2 Confidentiality

Information is a key asset of Goldsky. It is Goldsky's policy to ensure that the Company's proprietary and confidential information, including proprietary and confidential information that has been entrusted to Goldsky by others, is adequately safeguarded, as set out in Goldsky's *Corporate Disclosure Policy*. All Representatives are responsible for protecting confidential information, including information about Goldsky's business, assets, opportunities, suppliers and competitors, from unauthorized advertent or inadvertent disclosure.

12.3 Communications

Representatives should take care to ensure that all business records and communications (including email, texts, and instant messages) are clear and accurate. Potential risks from inaccurate or misleading statements include claims of false advertising, misrepresentation, breach of contract, securities fraud, unfair disclosure, and competition violations.

Representatives may not give an endorsement or other statement on behalf of the Company or personal endorsement that identifies your affiliation with the Company, except when approved by the Chief Executive Officer or other designated officer of the Company. In addition, Representatives may not discuss Goldsky's business, including financial condition, business or financial performance, products, or business prospects with anyone, including but not limited to financial analysts, actual, or potential investors, without the prior approval of the Chief Executive Officer or other designated officer of the Company. All requests for a representative of Goldsky to participate in a financial conference (including speaking on a panel, or attending a dinner or any event that targets the financial community)

must be referred to the Chief Executive Officer or other designated officer of the Company for approval. If any such analysts or investors contact you please refer such inquiries to the Chief Executive Officer or other designated officer of the Company.

For more information, please see the *Insider Trading Policy* and the *Corporation Disclosure Policy* of the Company.

12.4 Inside Information and Insider Trading Laws

Use and disclosure of material non-public information relating to the Company is governed by applicable securities laws and the *Insider Trading Policy*. Improper disclosure or use, even accidentally, can violate insider trading laws. Disclosing material non-public information to other people, including immediate family members, friends, or associates or recommending the purchase or sale of Goldsky's shares to others while aware of non-public material information, is known as "tipping" and is illegal. A person who receives the information (i.e. is "tipped") and then trades in Goldsky shares or informs others of that information is also in violation of insider trading laws. You are required to read the *Insider Trading Policy* which contains a more detailed discussion of the relevant restrictions and requirements.

12.5 Financial Integrity and Responsibility

Representatives are expected to act responsibly and exercise sound judgment with respect to matters involving the Company's finances. Representatives must adhere to all applicable accepted accounting standards and practices, keep accurate, complete and timely records, submit accurate and complete reports as required, comply with Goldsky's system of internal controls, and sign or attest only those documents you believe to be correct and complete.

All Representatives must cooperate fully and completely with Goldsky's accounting and audit teams, as well as Goldsky's independent public accountants and counsel, providing them with complete and accurate information and assistance. Representatives are prohibited from coercing, manipulating, misleading or improperly influencing Goldsky's internal or external auditors at any time. Representatives are prohibited from knowingly making, or causing or encouraging any other person from making, in any of Goldsky's public disclosure, any false or misleading statements or any omissions of any information necessary to make the disclosure complete and accurate in all material respects.

If you suspect or observe any irregularities relating to financial integrity and responsibility, immediately report them in accordance with the *Whistleblower Policy*.

13.0 Reporting Violations of this Code – Whistleblower Policy

All Representatives shall adhere to Goldsky's commitment to conduct its business and affairs in a lawful and ethical manner. All Representatives are encouraged to talk to appropriate personnel within Goldsky when in doubt about the best course of action in a particular situation and to report any breach or suspected breach of law, this Code or any of Goldsky's corporate policies. Goldsky prohibits retaliatory action against any officer or employee who, in good faith, reports a possible violation. It is unacceptable to file a report knowing it to be false.

Goldsky has adopted a Whistleblower Policy which provides procedures for reporting any breach or suspected breach of law, this Code or any of Goldsky's corporate policies. A copy of the *Whistleblower Policy* can be found on Goldsky's website at <https://goldskyresources.com>.

14.0 Consequences of Violation of this Code

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

15.0 Review of Code

The Board shall review and evaluate this Code from time to time and generally on an annual basis to determine whether this Code is effective in ensuring that Goldsky's business and affairs are conducted with honesty, integrity and in accordance with the highest ethical and legal standards.

16.0 Queries

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

17.0 Waivers of this Code

Any waiver of this Code with respect to a director or executive officer of Goldsky may be made only by the Board. Any such waiver shall be disclosed to the extent and in the manner required by applicable laws or stock exchange rules and regulations.

18.0 Publication of this Code

This Code shall be posted on Goldsky's website at <https://goldskyresources.com>, and if required under applicable securities law, the Company's profile on the SEDAR+ website at www.sedarplus.ca.

Dated: March 24, 2026

Approved by: Board of Directors

ANNUAL CERTIFICATION FORM

This will certify that I have received, recently read and understand the following policies provided by Goldsky Resources Corp. ("**Goldsky**"):

- Code of Business Conduct and Ethics, dated as of ●;
- Corporate Disclosure Policy, dated as of ●;
- Insider Trading Policy, dated as of ●;
- Whistleblower Policy, dated as of ●; and
- Anti-Bribery and Anti-Corruption Policy, dated as of ●,

(together the "**Policies**").

I hereby declare that I am responsible for understanding, complying with and implementing the Policies as they apply to my position and area of responsibility. I understand that I must also comply with the policies and rules governing my individual workplace or job function.

I hereby accept and assume such liability as a continuing condition of my employment (in the case of employees and consultants) and acknowledge that any breach of the Policies may result in the termination of my employment or consulting arrangement with Goldsky.

I confirm that for the period from ● to ● I have been and am currently in compliance with the Policies, as well as the laws, regulation and rules of the jurisdiction where I carry out my business duties to Goldsky and all jurisdictions where Goldsky conducts its business activities, except as noted below or as has been already properly reported to Goldsky representatives.

(Use the back of this sheet to describe any existing circumstances that may conflict with the Policies. Please include as much detail as possible.)

NAME (PRINT)

SIGNATURE

DATE