



GOLDSKY RESOURCES CORP.

CORPORATE DISCLOSURE POLICY

1.0 Introduction

The Board of Directors (the "**Board**") of Goldsky Resources Corp. ("**Goldsky**") has determined that Goldsky should formalize its policy on corporate disclosure in accordance with the provisions of National Instrument 51-102 – *Continuous Disclosure Obligations*, Companion Policy 51-102 – *Continuous Disclosure Obligations* ("**NI 51-102**"), the TSX Venture Exchange's Corporate Finance Manual (the "**TSXV Manual**"), the Nasdaq First North Nordic Rulebook (the "**Rulebook**") and Regulation (EU) no. 596/2014 of the European Parliament and of the Council on market abuse (the "**MAR**", together with NI 51-102, the TSXV Manual and the Rulebook, the "**Disclosure Rules**"). 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 Objective of this Policy

The objectives of this Corporate Disclosure Policy (this "**Policy**") are to:

- (a) reinforce Goldsky's commitment to compliance with the continuous disclosure obligations imposed by all relevant securities law and the Disclosure Rules with an aim to ensuring that all communications to the investing public about the business and affairs of Goldsky are: informative, timely, factual and accurate, and consistent and broadly disseminated in accordance with all applicable legal and regulatory requirements;
- (b) confirm in writing Goldsky's existing disclosure policies, guidelines and procedures;
- (c) ensure that all persons to whom this Policy applies understand their obligations to preserve the confidentiality of material information;
- (d) promote effective communication with shareholders and encourage their participation at annual general and special meetings; and

3.0 Application of this Policy

This Policy applies to all directors, officers, employees, consultants and contractors of Goldsky who have access to confidential corporate information as well as those persons authorized to speak on behalf of Goldsky. This Policy also covers all disclosure made in documents filed with stock exchanges, securities regulators, all financial and non-financial disclosure, including management's discussion and analysis and written statements made in Goldsky's annual and quarterly reports, press releases, letters to shareholders, presentations by senior management and information contained on Goldsky's website and other electronic communications. It extends to all oral statements made in meetings and telephone conversations with analysts and investors, interviews with the media as well as presentations, speeches, press conferences, conference calls and webcasts.

4.0 Communication of this Policy

Copies of this Policy are made available to directors, officers, employees and consultants, either directly or by posting of this Policy on the Goldsky website at [Corporate Governance - Goldsky Resources](#). All directors, officers and employees will be informed whenever significant changes are made. New directors, officers, employees and consultants will be provided with a copy of this Policy.

5.0 Administrative Responsibility

5.1 General

Goldsky's Chief Executive Officer and the Chief Financial Officer, will be responsible for overseeing Goldsky's disclosure practices, setting benchmarks for the assessment of materiality, determining when developments justify public disclosure and ensuring adherence to this Policy.

The Chief Executive Officer will be the individual primarily responsible for ensuring that Goldsky complies with all legal and regulatory disclosure requirements, including:

- (a) overseeing Goldsky's corporate disclosure practices and monitoring compliance with this Policy;
- (b) initiating, with input and advice from the other members of senior management, disclosure of material information in accordance with the processes and procedures set out in this Policy; and
- (c) dealing with any issues which may be raised from time to time by the regulatory authorities.

Goldsky's Chief Executive Officer and Chief Financial Officer and those individuals designated from time to time by the Chief Executive Officer (the "**Spokespersons**"), are the individuals responsible for communication with investment analysts, shareholders, potential investors and the media, for initiating and overseeing presentations, conference calls and other communications with analysts and other members of the financial community and for overseeing the electronic communications aspect of this Policy. In carrying out their responsibilities, the Spokespersons will seek to ensure that no material non-public information is made available to any select group. If, for any reason, material non-public information is disclosed to analysts, investors, the media or others, one of the Spokespersons, preferably the Chief Executive Officer, should be immediately notified.

6.0 GENERAL GUIDELINES

6.1 Principals of Disclosure of Material Information

In complying with the continuous disclosure obligations imposed by all relevant securities law and the Disclosure Rules, Goldsky shall be governed by the following principles in disseminating material information:

- (a) material information shall be publicly disclosed in a timely fashion as required by relevant securities regulators, the TSX Venture Exchange (the "**TSXV**"), and the Nasdaq First North Growth Market (the "**Nasdaq First North**", together with the TSXV, the "**Exchanges**"), by way of press release, the dissemination of which, by an approved news disseminator as set out in the TSXV Manual and as otherwise required by the Disclosure Rules, shall contemporaneously include all applicable regulators;

- (b) all Goldsky news releases, including releases of previously material non-public information, will be reviewed by the Chief Executive Officer, the Chief Financial Officer, the Company's Certified Advisor on Nasdaq First North, and such other officers as may be designated from time to time. News releases may be disseminated through Goldsky's social media channels and website and sent to parties who have expressed a desire to receive such releases directly, only after they have been released by the news disseminator. After public dissemination of Goldsky's releases, media sources will be monitored to ensure accurate media reporting. Corrective measures will be taken, if necessary;
- (c) material changes in the business and affairs of Goldsky shall be described in a material change report, which shall be filed with the applicable Canadian securities regulators via SEDAR+ as soon as practical and in any event no later than ten (10) days after the material change occurs. In the event of a material change which the Chief Executive Officer has determined should remain confidential, upon approval by the Board, a confidential material change report shall be filed with the applicable Canadian securities regulators, and the Chief Executive Officer, Chief Financial Officer and the Board shall review their decision to keep the information confidential not less than every ten (10) days;
- (d) following a decision to delay the disclosure of inside information under Article 17 of MAR, the Company shall draw up and continuously update an Insider List of all persons who have access to such information. Immediately after the public announcement, the list shall be closed and made available to the competent authority upon request;
- (e) there is no distinction between favorable and unfavorable material information for disclosure purposes and both types of material must be disclosed promptly and fully in accordance with this Policy;
- (f) disclosure must be complete and include any information which by omission would make the rest of the disclosure misleading;
- (g) there should be no selective disclosure whether to an analyst, significant investor or other person which is not made to the general public;
- (h) disclosure should, to the fullest extent possible, be written in accordance with the plain language principles set forth in Companion Policy 51-102CP – *Continuous Disclosure Obligations*; and
- (i) everyone to whom this Policy applies who becomes aware of information that appears to be material shall immediately disclose that information to the Chief Executive Officer and the Chief Financial Officer.

6.2 Material Information

When determining whether or not information is material, the following factors should be considered:

- (a) the nature of the information, the volatility and liquidity of Goldsky's securities and how prevailing market conditions will impact on materiality;
- (b) the determination of whether or not information is material often involves the exercise of sound business judgments based upon experience; and
- (c) if there is any doubt about whether or not information is material, Goldsky must err on the side of caution and the information must be disclosed to the public.

It is not possible to define all categories of material information. However, information should be regarded as material if there is a reasonable likelihood that such information would be considered important to an investor in making an investment decision regarding the purchase or sale of Goldsky's securities. For a general discussion of material information and a non-exhaustive list of examples of information that may be material, depending on the circumstances, see Schedule B "Examples of Information That May Be Material" to Goldsky's *Insider Trading Policy*.

6.3 Designated Spokespeople

Employees other than the Spokespersons must not respond under any circumstances to inquiries from the investment community, the media, regulatory authorities or others unless specifically authorized by one of the Spokespersons. All such communications must be referred to a Spokesperson. Spokespersons for any subsidiary of Goldsky shall be designated by the Chief Executive Officer.

Any spokesperson of Goldsky, whether authorized or not, who makes a public oral statement that contains a misrepresentation, could be sued. In addition, Goldsky and each of the directors and officers of Goldsky may also be sued as a result of a spokesperson, whether authorized or not, making a public statement containing a misrepresentation.

6.4 Confidentiality of Information

All directors, officers and employees of, and consultants to, Goldsky are legally bound not to disclose material non-public information, and shall not disclose confidential information, to anyone outside of Goldsky. In addition to the legal requirements, directors, officers and employees of, and consultants to, Goldsky are expected to observe the following:

- (a) do not discuss Goldsky's business and affairs in places where the discussion may be overheard;
- (b) confidential documents should not be read or displayed in public places or discarded where they can be retrieved;
- (c) documents and files containing confidential information should be kept in a safe place with restricted access;
- (d) transmission of documents by fax, email or other electronic means should be made only where it is reasonable to assume that transmission can be made and received under secure conditions; and
- (e) documents containing confidential information should be promptly removed from conference rooms and work areas after meetings have concluded and extra copies of confidential documents should be destroyed.

Every effort shall be made to limit access to such confidential information to only those who need to know the information, and such persons shall be advised that the information is to be kept confidential.

Outside parties who receive or are privy to undisclosed confidential information in the course of conducting business with Goldsky must confirm their commitment to non-disclosure in a written confidentiality agreement.

6.5 Selective Disclosure

All directors, officers and employees of, and consultants to, Goldsky are legally bound not to disclose confidential information, including material non-public information, to anyone outside of Goldsky. Disclosure of such information that has not been publicly disclosed to any person or select group, including

investment analysts, institutional investors, other market professionals and the media, is considered selective disclosure. Selective disclosure is illegal and is prohibited.

6.6 *Unintentional Selective Disclosure*

Disclosure of material non-public information by a person who either did not know or was reckless in not knowing, prior to making the disclosure, is unintentional selective disclosure. If unintentional selective disclosure has been made, then the Chief Executive Officer and/or Chief Financial Officer must be immediately notified, who shall immediately take all appropriate steps as required under applicable law or stock exchange policies, including the Disclosure Rules.

7.0 Dealing with Regulators

If requested by a stock exchange or other securities regulatory authority to make a public statement, including in response to a rumour, the Chief Executive Officer and/or Chief Financial Officer shall consider whether to make a statement and determine the content of the disclosure, if any. In making their decision, the Chief Executive Officer and/or Chief Financial Officer may consider the advice, if any, of the securities regulatory authority or other external advisors, as it deems appropriate.

The Chief Executive Officer and/or Chief Financial Officer will be responsible for receiving inquiries from the market surveillance division of the Exchanges or any other securities regulator or authority with jurisdiction over Goldsky with respect to unusual trading activity, market rumours or other similar inquiries.

The Chief Executive Officer and/or Chief Financial Officer are responsible for contacting the market surveillance division of the Exchanges or any other securities regulator or authority with jurisdiction over Goldsky in advance of a news release of material information, to seek approval of the news release, to watch for unusual trading, and to determine if a halt in trading is required.

8.0 Dealing with the Investment Community

8.1 *General*

In communicating with investment analysts, security holders, potential investors and the media, the following practices must be avoided:

- (a) announcing material non-public information that has not previously been announced by way of a press release;
- (b) selective disclosure;
- (c) attendance of less than two individuals designated by Goldsky to communicate on its behalf during any such communication;
- (d) distribution of investment analyst reports (only lists of all analysts providing coverage will be supplied) to the public or employees; and
- (e) commenting on current period earnings estimates and financial assumptions other than as may be generally disclosed.

8.2 *Conference Calls*

Goldsky's may conduct investor conference calls with investment analysts and other interested parties as soon as practicable (usually within one business day) after the release of financial results or in respect of other material events or information. Normally, media will be invited to listen to investor conference calls and investors will be able to listen to media conference calls.

Goldsky shall announce the date and time of any conference call in a news release prior to the call, if appropriate, and on Goldsky's website. An audio recording of the conference call shall be made available by either telephone or through an internet webcast for a limited time period thereafter and the Corporate Secretary shall retain a permanent record as part of Goldsky's corporate disclosure record. Goldsky will normally make summary slides available at the time of the conference call on Goldsky's website.

The Chief Executive Officer and/or the Chief Financial Officer shall normally hold a debriefing meeting as soon as practicable after any conference call. If such debriefing uncovers unintentional selective disclosure of previously material non-public information, the Board shall determine the appropriate courses of action in accordance with this Policy.

8.3 Analyst Meetings

Goldsky's executives may meet with analysts and portfolio managers on an individual or small group basis as required and initiate or respond to analysts and investor calls in a timely manner. Normally, the Chief Financial Officer, or his/her designate, will attend such meetings. When the Chief Financial Officer, or his/her designate, is unable to attend such meetings, prior to such meetings, he/she may brief those participating in Goldsky's public disclosure to ensure consistency in messages and disclosure. Where practical, statements and responses to anticipated questions should be scripted or discussed in advance. The purpose of the Chief Financial Officer's attendance at such meetings and/or the pre-briefing is to keep detailed records and/or transcripts of all meetings, and to ensure that selective disclosure of material non-public information does not occur and to allow follow-up cross-briefing to other authorized Spokespersons to ensure that communication is consistent amongst all authorized Spokespersons.

In general, conversations with analysts should be limited to explanations or clarifications of publicly disclosed material information or other non-material information or non-confidential information. When information is formalized into a written schedule for wide distribution, it will be included in the official disclosure record containing copies of all such information and maintained for at least five years. While Goldsky must provide the same oral or written schedule information to any person who requests it, it is not required to formally capture the various non-material discussions held.

If for any reason material non-public information is selectively disclosed to analysts, investors or media in any forum, the Board should be immediately notified, and the Board shall determine the appropriate courses of action in accordance with this Policy.

8.4 Analyst Reports and Models

No one may comment on draft analyst reports, financial models and their underlying assumptions. Goldsky may correct the accuracy of factual information and discuss economic and industry trends, which are generally known, that may affect it.

Final reports of the analyst are proprietary to the analyst's firm and Goldsky should not be seen as endorsing such reports by redistributing or making them generally available to the public or to employees. Notwithstanding this, subject to applicable laws, Goldsky can distribute analyst reports to its Board, senior managers, credit agencies and financial and professional advisors to assist them in monitoring communications about Goldsky and how corporate developments are affecting their analysis.

Goldsky shall seek to post on its website a complete listing of the analysts who have reports available for their retail clients (regardless of their recommendation), their firm and phone number. Goldsky will not provide a link to their website or publications and will not post copies of analyst reports on Goldsky's website.

8.5 Analyst Revenues, Earnings and Other Estimates

Responses by the Chief Financial Officer with respect to inquiries by analysts regarding Goldsky's revenues, earnings, and other estimates shall be limited to: company forecasts and guidance already publicly disclosed and the range and average of estimates made by other analysts. It is **not** Goldsky's policy to guide analysts with respect to earnings estimates.

Should management determine that future results will likely be significantly or materially out of the range of any previously issued guidance by Goldsky (whether or not earnings are expected to be above or below the range), the Board should immediately consider the appropriateness of issuing a news release and conducting a conference call to explain the change.

8.6 Industry Conferences

Goldsky may participate in various industry conferences in Canada and elsewhere. In general, conversations with interested parties should be limited to explanations or clarifications of publicly disclosed material information or other non-material information or non-confidential information. Brochures or other handouts must be approved by the Chief Financial Officer and, if required, by the Board, prior to dissemination to the public. The Chief Financial Officer should be present to monitor that material information is not disclosed.

8.7 No Trade Periods and Blackout Periods

From time to time, Goldsky may institute trading restricted periods for directors, officers, selected employees, consultants and others because of the existence of material non-public information (a "**Blackout Period**").

During Blackout Periods, as set out in the *Insider Trading Policy*, all Spokespersons are prohibited from commenting on material non-public information. Communications must be limited to commenting on publicly available or non-material information. During Blackout Periods, all Spokespersons must also avoid initiating meetings (in person or by phone) with investment analysts, security holders, potential investors and the media on items significant to investors, other than responding to unsolicited inquiries concerning factual information. Goldsky does not, however, have to stop all communications with analysts or investors during this period and may, for example, participate in investment meetings and conferences organized by other parties, as long as material information which has not been publicly disclosed, is not selectively disclosed.

9.0 Dealing with the Media

In communicating with the media, the following procedures shall be followed:

- (a) Goldsky shall not provide any material non-public information or related documents to a reporter on an exclusive basis;
- (b) Spokespersons should promptly respond to all media inquiries. Senior management or subject matter experts should be utilized in key announcements, as appropriate, to build credibility and provide more informed disclosure; and
- (c) Media news conferences on financial matters are normally conducted in separate forums from investors but access to information disclosed should be similar in all material respects. The Chief Executive Officer and/or Chief Financial Officer should attend media conferences to monitor that material non-public information has not been generally disclosed.

10.0 Dealing With Leaks, Rumours and Speculation

In dealing with leaks, rumours and speculation, the following procedures shall be followed:

- (a) Goldsky's policy is to not comment, affirmatively or negatively, on rumours, subject to any requirement to do so by the Exchanges or any other securities regulator or authority with jurisdiction over Goldsky. This also applies to rumours on the internet. Goldsky's designated Spokespersons shall respond consistently to those rumours by stating "It is our policy not to comment on market rumours or speculation", subject to any requirement to do so by the Exchanges or any other securities regulator or authority with jurisdiction over Goldsky;
- (b) If the Exchanges or any other securities regulator or authority with jurisdiction over Goldsky request that Goldsky make a definitive statement in response to a market rumour, the Chief Executive Officer and/or Chief Financial Officer shall consider the matter and present a recommendation as to the nature and content of a response to the Board and the Board shall decide whether to make a policy exception, having regard to any requirement to do so by the Exchanges or any other securities regulator or authority with jurisdiction over Goldsky; and
- (c) If the rumour is true in whole or in part with respect to material non-public information an obligation to disclose such information may be created. In such circumstances, Goldsky shall immediately contact the Exchanges or any other securities regulator or authority with jurisdiction over Goldsky to discuss whether trading in Goldsky's securities should be halted pending the issuance of a press release disclosing the relevant material information.

11.0 Maintenance of Disclosure Record

The Chief Financial Officer, with assistance from the Corporate Secretary, shall maintain:

- (a) a five year record of all disclosure documents prepared and filed with securities regulators;
- (b) copies of all minutes of the meetings and decisions of the Board with respect to disclosure; and
- (c) copies of transcripts of presentations, conference calls and webcasts, notes from meetings with the media and analysts and analyst reports on Goldsky.

12.0 Electronic Communications

12.1 *General*

This Policy also applies to electronic communications. Accordingly, officers and employees responsible for written and oral public disclosures are also responsible for electronic communications.

12.2 *Websites*

- (a) the Chief Executive Officer and/or Chief Financial Officer shall monitor Goldsky's website, seeking to ensure that all information on the Goldsky website is accurate, complete, up-to-date and in compliance with all relevant securities laws, the Disclosure Rules and this Policy;
- (b) disclosure on the Goldsky website alone does not constitute adequate disclosure of information that is considered material non-public information. Any disclosure of material information on the Goldsky website shall be preceded by the issuance of a press release;

- (c) if Goldsky is considering a distribution of its securities, the content of the Goldsky website must be reviewed before and during the offering to ensure compliance with applicable securities laws;
- (d) all investor relations material shall be contained within a separate section of the Goldsky website and shall include a notice that advises the reader that the information posted was accurate at the time of posting but may be superseded by subsequent disclosures. All material posted to the Goldsky website shall indicate the date such material was issued. Any material changes to the material posted on the Goldsky website shall be updated on a timely basis;
- (e) the following information shall be included in the Investors section of the Goldsky website:
 - (i) all public information that has been disclosed, including complete copies of all documents that have been filed with the Canadian securities regulatory authorities on SEDAR+ (or a link thereto); and
 - (ii) all information that is given to analysts, institutional investors and other market professionals, such as fact sheets, fact books, slides of investor presentations and material distributed at analyst and industry conferences;
- (f) links from the Goldsky website to a third party website shall include a notice that advises the reader that they are leaving the Goldsky website and that Goldsky is not responsible for the contents of the other site;
- (g) no media articles pertaining to the business and affairs of Goldsky shall be posted on the Goldsky website; and
- (h) the Chief Financial Officer, with assistance from the Corporate Secretary, will be responsible for:
 - (i) posting on the Goldsky website forthwith after public dissemination has taken place, all public information that has been disclosed;
 - (ii) carrying out regular reviews of the Goldsky website to ensure that the information on the Goldsky website is accurate, complete, up to date and in compliance with the Disclosure Rules and any other applicable disclosure requirements and to regularly update and correct any outdated or inaccurate information;
 - (iii) ensure that all outdated or inaccurate information is removed on a timely basis and electronically archived with a link being provided to such archived information;
 - (iv) ensuring that the following retention periods are applied to the following categories of information on the Goldsky website:
 - (A) five years for annual financial statements, as applicable;
 - (B) three years for quarterly financial statements, as applicable;
 - (C) three years for press releases;
 - (D) two years for annual information forms, as applicable;
 - (E) one year for National Instrument 43-101 technical reports, as applicable;
 - (F) six months for investor presentations, as applicable; and
 - (G) one month for webcasts and investor relations conferences, as applicable;
 - (v) maintaining a log containing details, including the date and content, of all material information that is posted and/or removed from the website;

- (vi) approving all links from the Goldsky website to third party websites and ensuring all such links include a notice that advised the reader that he or she is leaving the Goldsky website and that Goldsky is not responsible for the contents of the other site; and
- (vii) responding to all electronic enquiries and in so doing ensuring that only information that could otherwise be disclosed in accordance with this Policy shall be used in such responses.

12.3 *Internet Chat Rooms and Electronic Bulletin Boards*

In order to help ensure that no material non-public information is inadvertently disclosed, no director, officer, or employee of Goldsky, or any consultant or contractor to Goldsky, shall participate in any internet chat room, newsgroup discussion or electronic bulletin board on matters relating to the business, affairs or securities of Goldsky, unless approved by the Chief Executive Officer, Chief Financial Officer or the Board.

12.4 *Email*

All Goldsky email addresses are Goldsky's corporate property, and all correspondence sent or received via such email addresses, is considered corporate correspondence on behalf of Goldsky and is subject to the provisions of this Policy.

13.0 *Forward-Looking Information*

If Goldsky decides to or is required to disclose forward-looking information, in any disclosure document, presentation or other public communication, it shall comply with all applicable legal requirements, including the following:

- (a) forward-looking information shall only be released in circumstances determined by the Chief Executive Officer;
- (b) to the extent any forward-looking information is provided in required disclosure documents under applicable securities laws, it shall be clearly marked as forward-looking and all material assumptions used in the preparation of the forward-looking information shall be described in reasonable detail;
- (c) all forward-looking information shall be disclosed, updated and withdrawn in compliance with all applicable securities laws and regulations;
- (d) written and oral statements shall be accompanied by appropriate contingency and cautionary language or notices, which shall identify or refer to the risks and uncertainties that may cause the actual results to differ materially from those projected in the statements;
- (e) all forward-looking information shall be accompanied by a statement that disclaims Goldsky's intention or obligation to update or revise the forward-looking information, whether the result of new information, future events or otherwise. Notwithstanding this disclaimer, should subsequent events prove past statements to be materially different, Goldsky may in its discretion choose to update or revise the forward-looking information, subject to any requirements to do so under applicable securities laws;
- (f) at the beginning of any conference call or presentation, a Spokesperson shall make a statement that forward-looking information may be discussed. This shall include appropriate cautionary language or references to cautionary statements contained in

publicly available documents containing the assumptions, sensitivities and a full discussion of the risks and uncertainties; and

- (g) if Goldsky has issued a forecast or projection in connection with an offering document pursuant to applicable securities laws, Goldsky shall update that forecast or projection as required by applicable securities laws.

14.0 Consequences of Non-Compliance with Policy

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

15.0 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.

16.0 Review of Policy

The Board shall annually review and evaluate this Policy to determine whether this Policy is effective in ensuring accurate, complete and timely disclosure in accordance with Goldsky's disclosure obligations.

17.0 Queries

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

Dated: March 24, 2026

Approved by: Board of Directors