



CODE OF BUSINESS CONDUCT AND ETHICS

1. OBJECTIVE

The purpose of this policy is to set out the principles and standards of conduct and ethics required of all members of Crossroads Gold Corp. and its subsidiaries (hereinafter referred as “**Crossroads**” or the “**Company**”), and to guide them in identifying and resolving issues of ethical conduct and conflict of interest that may arise during the course of their employment or participation in the activities of the Company.

2. SCOPE

This Code of Conduct and Ethics (the “**Code**”) clarifies the Company’s expectations of its members, and re-affirms its commitment to safeguarding its stakeholders’ needs and maintaining fiscal responsibility on behalf of the public and its members. It provides a guide for consistent behavior in delivering services and goods.

This Code is a formal statement of the policies and principles of conduct and ethics the Company embraces. No one at the Company will be permitted to achieve results through violations of laws or regulations, or through unscrupulous dealings. Contravention of this Code is a serious matter to the Company and will be treated as such.

Although customs vary from country to country and standards of ethics may vary in different business environments, honesty, integrity and transparency must always characterize the Company and related individuals.

This policy applies to all Crossroads’ representatives (hereinafter referred as “**Crossroads member**” or “**Crossroads person**”), listed below, at all times and everywhere the Company do business:

- a) Directors
- b) Officers,
- c) Employees
- d) Agents
- e) Subsidiaries
- f) Suppliers and Contractors
- g) Consultants
- h) Clients
- i) Partners
- j) Any other person that has a relationship with the Company

All Crossroads members are expected to be aware of, and comply with, this Code and its related policies.

3. GUIDELINES

3.1 General Principles

- a) Crossroads members must perform their duties in a manner that maintains and enhances public confidence and trust in the integrity, objectivity and impartiality of the Company. Trust and mutual respect are the cornerstones of any relationship between all Crossroads members. As its most valuable and important asset, Crossroads members therefore are expected to demonstrate the highest standards of behavior.
- b) Regulations for the acceptable conduct and behavior of Crossroads members are necessary for the orderly operation of any business, for the benefit and protection of the rights and safety of Crossroads members and the protection of the Company's assets. Crossroads members are expected to govern their conduct and behavior in a manner consistent with the guidelines set out herein.
- c) The success of the Company relies on Crossroads members fulfilling their roles and responsibilities with the highest standards of conduct and ethics.
- d) Crossroads members have a duty to perform their work in good faith and in the best interests of the Company. Accordingly, Crossroads members must not allow their private interests, whether personal, financial, or of any other sort, to conflict or appear to conflict with their duties and responsibilities with the Company.
- e) The conduct of Crossroads members shall not bring the Company into disrepute.
- f) Crossroads members must avoid creating the impression of speaking or acting on behalf of the Company when they speak or act as private citizens. Crossroads members shall keep their role as private citizens separate and distinct from their responsibilities as Crossroads members and avoid situations that place them in a real or perceived conflict of interest.
- g) Crossroads members' conduct and language are expected to meet acceptable social standards of courtesy, dignity, trust and respect on an equal basis and regardless of gender, ethnicity, religion, sexual preference or other criteria that could otherwise be used to discriminate.
- h) Crossroads members must ensure that their interactions and relationships with all stakeholders who have dealings with the Company are appropriate and abide by this Code and the Company policies at all times.
- i) Crossroads members shall not exploit relationships for personal advantage or benefit.
- j) Crossroads members must not take credit for others' ideas or work, even in cases where the work has not been explicitly protected by copyright or patent.
- k) Crossroads members must endeavor to deal fairly with the Company's customers, suppliers, competitors and the other employees of the Company. No one at the Company should take unfair advantage of anyone through illegal conduct, concealment, manipulation, abuse of privileged information, misrepresentation of material facts or any other unfair-dealing practice.
- l) The Company recognizes that many Crossroads members act under other codes of conduct or standards of practice or licensure. This Code supplements but does not replace those codes.

Crossroads members who are covered under a professional code of ethics are expected to adhere to both their professional code of ethics and the Code of the Company

3.2 Responsibility

- a) Each Crossroads member is responsible for observing rules of conduct that are normally accepted as standard in a business enterprise.
- b) Crossroads members must follow the highest standards of ethical behavior during their work to ensure that public confidence and trust is maintained. The Company and all its Crossroads members must be above suspicion and beyond reproach, and must be perceived in this manner.
- c) Supervisors and Managers are responsible for counseling Crossroads members promptly when their conduct or behavior is inconsistent with the intent of this policy.
- d) Everyone shares the obligation to ensure a professional, respectful work environment.

3.3 Compliance with Law, Rules and Regulations

- a) Crossroads members shall act in full compliance with all applicable laws, rules and regulations of the cities, provinces and countries where the Company operates and avoid even the appearance of impropriety.

3.4 Confidential Information

- a) During employment Crossroads members may have access to, or become aware of, confidential information of the Company or of a third party that has provided such information to the Company.
- b) Confidential information includes proprietary information, technical information, operational information, business information, financial information, personal information relating to Company personnel or any Crossroads members, and all other information which the Company treats as confidential.
- c) Crossroads members shall maintain the confidentiality of such information and shall protect such information from loss, theft, misuse and improper disclosure.
- d) Crossroads members shall notify their immediate workplace leader if they have reason to believe that confidential information has been lost, stolen, misused or improperly disclosed.
- e) Crossroads members shall not use or disclose confidential information received during their employment that is not available to the public unless prior authorization is given for its use or disclosure. Crossroads members who are in doubt as to whether certain information is confidential must ask their workplace leader before disclosing, releasing, or transmitting it.
- f) The obligations set out in this section continue to apply to Crossroads members after they have left the employment of the Company according to the corresponding confidentiality clause of their contract.

3.5 Conflicts of Interest

- a) In general, a conflict of interest exists or occurs when a Crossroads member's private interest conflicts, or appears to conflict, in any way with the interest of the Company. A conflict of interest could arise where:
- An individual's personal interests conflict, or appear to conflict, in any way, with the interests of the Company;
 - A third party is in conflict with the interests of the Company; or
 - An individual uses their position at the Company to benefit themselves, friends, family or relatives.
- b) There are a variety of situations that could give rise to a conflict of interest. These include but are not limited to: accepting gifts, entertainment, favors or "kickbacks" from suppliers or other organizations, close or family relationships with outside suppliers or other organizations, passing confidential information to competitors or other interested parties, or using confidential information inappropriately. The following are some examples of the types of conduct and situations that can lead to a conflict of interest:
- Influencing Crossroads members (or others working at the Company) to lease equipment from a business owned by an employee's family member, friend, or relative;
 - Taking personal advantage of an opportunity available to the Company that the employee learned about through their position with the Company, unless the Company has clearly and irrevocably decided against pursuing the opportunity, and the opportunity is also available to the public.
- c) Upon appointment, Crossroads members shall arrange their private affairs in a manner that will prevent any conflict of interest from arising.
- d) Crossroads members' actions must not compromise or undermine the public's trust in the Company.
- e) Crossroads members must not place themselves in a position where they are, or appear to be, under personal obligation to any person who might benefit or seek to gain special consideration or favor resulting from the relationship.
- f) Crossroads members shall avoid any situation in which there is, or may appear to be, a potential conflict which could appear to interfere with the member's judgment in making decisions in the best interest of the Company. Crossroads members shall exercise care in the management of their private affairs so as not to benefit, or be perceived to benefit from:
- The use of information acquired solely by reason of their employment; or
 - Any Company transactions over which they can influence decisions (e.g. investment, borrowing, purchases, sales, contracts, grants, and appointments).
- g) Where a conflict involves a Board member (i.e. where a Board member has an interest in a material contract or material transaction involving the Company), the Board member involved will be required to disclose their interest to the Board and refrain from voting at the board meeting of the Company considering such contract or transaction in accordance with applicable law.
- h) It is not always easy to determine whether a conflict of interest exists, so any potential conflicts of interest should be reported immediately to the President or CFO of the Company or to a member

of senior management who is independent of the potential conflict and who will assess the issue, if necessary with the advice of legal counsel.

3.6 Use of Company Resources, E-mail and Internet

- a) Crossroads members are entrusted with the care, management and cost-effective use of the Company's property, services and assets, including the use of the Company's name and intellectual property.
- b) Company resources means any Company-owned resources that are made available to Crossroads members to assist them in performing their work or in conducting the work of the Company including, but not limited to:
 - equipment, tools, and vehicles
 - computers/tablets, telephones/cell phones or other electronic communication devices
 - printers/faxes/photocopiers
 - mail/courier/printing services
 - use of buildings/shops/facilities
 - email/internet or other Company computer software or electronic programs
 - office supplies
- c) Crossroads members must obtain approval from their workplace leader in advance of situations when Crossroads members wish to use Company resources outside the scope of normally required job duties or outside of normal work hours. An employee who inappropriately uses Company resources without the approval of their workplace leader may be subject to disciplinary action.
- d) Incidental personal use of Company resources is acceptable but is limited to responsible activity that minimizes disruption of Company business while attending to necessary personal affairs. Incidental personal use is defined as any personal use of Company-owned resources that:
 - is infrequent and brief;
 - does not have a negative impact on overall employee productivity;
 - does not interfere with the normal operations of an employee's department or work unit;
 - does not compromise the Company in any way; and
 - does not contravene any elements of this policy.
- e) When considering the use of resources for personal reasons, the Company expects all Crossroads members to exercise the same good judgment that they would use in all work situations. Crossroads members are to reimburse the Company for any expenses incurred by the Company that are not Company related.
- f) While members of the Company community are granted access to computing resources for Crossroads related activity and may use computing resources for fulfilling their responsibilities, the Company reserves the right to limit, restrict or extend privileges and access.
- g) Use of computing resources for outside business, commercial, or non-incidental personal use is prohibited, unless such use is sponsored and approved by the Company.

- h) Incidental personal use of computing technology services is acceptable but is limited to responsible activity that minimizes disruption of Company business while attending to necessary personal affairs.
- i) Users are required to preserve the privacy of data to which they have access and respect the privacy of other computer users. Company members may not gain access to another member's account, alter or delete another's data, or in any way tamper with Company-owned computing systems without appropriate authority.
- j) The Company reserves the right to monitor usage and inspect data stored on its computer systems to ensure high quality performance of systems or when the Company believes that a policy violation has occurred.
- k) The Company reserves the right to monitor Email transactions and any Email content stored on Company-owned and operated equipment.
- l) Any Company member who uses the Company systems to store, gain access to or distribute obscene, pornographic or hateful materials will be subject to appropriate discipline. For cases in which the Company believes a policy violation is also a violation of law, the Company will involve the appropriate authorities.
- m) Company members may not use or distribute electronic materials of any kind in violation of the copyright ownership of such material.
- n) The Company reserves the right to determine appropriate guidelines for maintaining the security of Company operated systems which includes but is not limited to accounts, user security settings, password criteria and expects all users of Company computing systems to adhere to these guidelines.

3.7 Insider Trading

Insider trading is unethical and illegal. The Company prohibits any Crossroads member from trading in securities of any company while in possession of material non-public information regarding that company. This includes the Company or any other company. It is also illegal to "tip" or pass on inside information to any other person who might make an investment decision based on that information or pass the information on further.

3.8 Financial and Business Disclosure Accuracy of Company Records and Reporting

Honest and accurate recording and reporting of information is critical to the Company's ability to make responsible business decisions and to meet its reporting obligations to stakeholders. This includes both the Company's financial reporting and ongoing disclosure requirements under applicable securities and stock exchange requirements. The Company's accounting and other records are relied upon to produce reports for the Company's management, shareholders, creditors, governmental agencies and others.

Full, fair, accurate, timely and understandable disclosure in the reports and other documents that we file with, or submit to, securities regulators and stock exchanges and in our other public communications is critical for us to maintain our good reputation, to comply with our obligations under the securities laws and to meet the expectations of our shareholders and other members of the investment community. In preparing such reports and documents and other public communications, the following guidelines should be adhered to:

- All accounting records, and the reports produced from such records, must be in accordance with all applicable laws;
- All accounting records must fairly and accurately reflect the transactions or occurrences to which they relate;
- All accounting records must fairly and accurately reflect in reasonable detail the Company's assets, liabilities, revenues and expenses;
- No accounting records should contain any false or intentionally misleading entries;
- No transactions should be intentionally misclassified as to accounts, departments or accounting periods;
- All transactions must be supported by accurate documentation in reasonable detail and recorded in the proper account and in the proper accounting period;
- No information should be concealed from the internal auditors or the independent auditors; and
- Compliance with the Company's system of internal controls is required.

Any Crossroads person who has concerns or complaints regarding accounting or auditing issues is encouraged to submit those concerns to the President, the Chair of the Corporate Governance Committee, or through the **Whistleblowing Policy**.

Company's records and communications often become public through legal or regulatory investigations or the media. Crossroads members should avoid exaggeration, derogatory remarks, legal conclusions or inappropriate characterizations of people and companies. This applies to communications of all kinds, including e-mail and informal notes or interoffice memos.

4. NON-COMPLIANCE

This Code shall be published and disclosed to all parties involved according to the scope section of this document. As a proof of acknowledgment and understanding of this policy, the **Acknowledgment and Compliance Sign-Off Form** shall be signed by all parties involved according to the scope.

By way of the afore mentioned controls and guidelines, any action considered to be questionable or improper will be investigated further according to corresponding local work regulations and other relevant guidelines established by the Company, and is subject to disciplinary actions, accordingly.

Any workplace leader who directs or approves a violation of this policy, or who fails to report a violation, of which he or she has knowledge, is also in violation of this policy and is subject to disciplinary action.

This Code cannot, and is not intended to, address all the situations Crossroads members may encounter. There will be occasions where members are confronted by circumstances not covered by policy and where they must make a judgment as to the appropriate course of action. In those circumstances or if Crossroads members have any questions concerning their obligations under this Code they are encouraged to use their common sense, and to contact the President or a member of senior management for guidance. Senior management or directors are encouraged to consult with the President, or Chief Executive Officer or such other senior officer of the Company as may be designated by the Company from time to time.

5. DISCLOSURE, PUBLICATION AND ENFORCEMENT

This Code is disclosed, published and enforced from the date of the approval signature.

Approved for presentation to the Board by:

"N. Motton"

NEIL MOTTON

Chief Executive Officer

"B. Nowak"

BRENDA NOWAK

Chief Financial Officer

Mach 20, 2026

Date

Mach 20, 2026

Date