



## WHISTLEBLOWING POLICY (MAKING A DISCLOSURE IN THE PUBLIC INTEREST)

### 1. OBJECTIVE

This policy is designed to enable members of Crossroads Gold Corp. and its subsidiaries (hereinafter referred as “**Crossroads**” or the “**Company**”) to raise concerns internally and at a high level and to disclose information which the individual believes shows malpractice or impropriety.

### 2. SCOPE

This policy is intended to cover concerns which are in the public interest and may at least initially be investigated separately but might then lead to the invocation of other procedures e.g. disciplinary. These concerns could include, but are not limited to:

- a) Financial malpractice or impropriety or fraud
- b) Failure to comply with a legal obligation or statute
- c) Dangers to health, safety or the environment
- d) Criminal activity
- e) Improper conduct or unethical behavior
- f) Violation of any of the Company’s policies and procedures
- g) Attempts to conceal any of these

This policy aims to cover all Crossroads’ representatives (hereinafter referred as “**Crossroads member**” or **Crossroads person**”), listed below:

- 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

### 3. GUIDELINES

#### 3.1 Introduction

The Company is committed to the highest standards of openness, probity, and accountability.

An important aspect of accountability and transparency is a mechanism to enable employees and any other Crossroads member to voice concerns in a responsible and effective manner. It is a fundamental

term of every employment or service contract that any party will not disclose confidential information about the other party's affairs. Nevertheless, where a Crossroads person discovers information which they believe shows serious malpractice or wrongdoing within the Company then this information should be disclosed internally without fear of reprisal, and there should be arrangements to enable this to be done independently of management.

Crossroads members cannot be dismissed or penalized as a result of publicly disclosing certain serious concerns. The Company has endorsed the provisions set out below so as to ensure that no Crossroads members should feel at a disadvantage in raising legitimate concerns.

It should be emphasized that this policy aims to assist Crossroads members who believe they have discovered malpractice or impropriety. It is not designed to question financial or business decisions taken by the Company nor should it be used to reconsider any matters which have already been addressed under harassment, complaint, non-compliance, or other procedures. Once the "whistleblowing" procedures are in place, it is reasonable to expect Crossroads members to use them rather than air their complaints outside of the Company.

## **3.2 Safeguards**

### **3.2.1 Protection**

This policy is designed to offer protection to those Crossroads members who disclose such concerns provided the disclosure is made:

- In good faith
- In the reasonable belief of the Crossroads person making the disclosure that it tends to show malpractice or impropriety, and
- If they make the disclosure to an appropriate person (see below).

It is important to note that no protection from internal disciplinary procedures is offered to those who choose not to use the procedure. In an extreme case, malicious or wild allegations could give rise to legal action on the part of the persons complained about.

### **3.2.2 Confidentiality**

The Company will treat all such disclosures in a confidential and sensitive manner. The identity of the Crossroads member making the allegation may be kept confidential so long as it does not hinder or frustrate any investigation. However, the investigation process may reveal the source of the information and the person making the disclosure may need to provide a statement as part of the evidence required.

### **3.2.3 Anonymous Allegations**

This policy encourages Crossroads members to put their name to any disclosures they make. Concerns expressed anonymously are much less credible, but they may be considered at the discretion of the Company.

In exercising this discretion, the factors to be taken into account will include:

- The seriousness of the issues raised
- The credibility of the concern
- The likelihood of confirming the allegation from attributable sources

#### **3.2.4 Untrue Allegations**

If a Crossroads person makes an allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against that Crossroads person. In making a disclosure the Crossroads person should exercise due care to ensure the accuracy of the information. If, however, a Crossroads person makes malicious or vexatious allegations, and particularly if he or she persists in making them, disciplinary action may be taken against that Crossroads person.

### **3.3 Procedure for Making and Investigating a Disclosure**

Complaints, reports or disclosure of malpractice can be presented to the Chief Financial Officer (“CFO”) of the Company and the Chair of the Audit Committee (“**Audit Chair**”), who will assess the information received, follow the investigation procedure or designate a Senior Manager as Investigation Officer to proceed with the investigation.

Overall,

- Complaints of malpractice will be investigated by the Audit Chair or designee, unless the complaint is against the Audit Chair or is in any way related to the actions of the Audit Chair. In such cases, the complaint should be passed to the Chairperson for investigation or designation of an Investigation Officer. The Audit Chair or Chairperson, as the case may be, may in their discretion report the matter to senior management.
- The complainant has the right to bypass the line management structure and take their complaint direct to the Chairperson, if is any way connected with the CFO and the Chief Executive Officer (“CEO”). The Chairperson has the right to refer the complaint back to Senior Management if they feel that management, without any conflict of interest, can more appropriately investigate the complaint.

If there is evidence of criminal activity, then the person to whom the complaint is addressed should inform the police. The Company will ensure that any internal investigation does not hinder a formal police investigation.

Any designation of an Investigation Officer apart from the CFO, CEO or Chairperson, and Audit Chair, shall be done in writing and attached to the corresponding complaint.

#### **3.3.1 Timelines**

Due to the varied nature of these sorts of complaints, which may involve internal investigators and/or the police, it is not possible to lay down precise timelines for such investigations. The Audit Chair should ensure that the investigations are undertaken as quickly as possible without affecting the quality and depth of those investigations.

The CFO, shall, as soon as practically possible, send a written acknowledgement of the concern to the complainant and thereafter report back to them in writing the outcome of the investigation and on the action, that is proposed. If the investigation is a prolonged one, the Investigation Officer should keep

the complainant informed, in writing, as to the progress of the investigation and as to when it is likely to be concluded.

All responses to the complainant should be in writing and sent to their home address.

### **3.3.2 Investigating Procedure**

The Investigation Officer shall follow the following steps:

- Full details and clarifications of the complaint should be obtained.
- The Investigation Officer should inform the member of staff against whom the complaint is made as soon as is practically possible. The member of staff will be informed of their right to be accompanied by a trade union or other representative at any future interview or hearing held under the provision of these procedures.
- The Investigation Officer should consider the involvement of the Company auditors and the Police at this stage, and should consult with the Chairperson/CEO and CFO as appropriate.
- The allegations should be fully investigated by the Investigation Officer with the assistance where appropriate, of other individuals /organizations.
- A judgment concerning the complaint and validity of the complaint will be made by the Investigation Officer. This judgment will be detailed in a written report containing the findings of the investigations and reasons for the judgment. The report will be passed to the CFO, CEO, and Audit Chair or Chairperson, as appropriate.
- The CFO, CEO, and Audit Chair or Chairperson will decide what action to take. If the complaint is shown to be justified, then they will invoke the disciplinary or other appropriate Company procedures.
- The complainant should be kept informed of the progress of the investigations and, if appropriate, of the final outcome.
- If appropriate, a copy of the outcome will be passed to the Company auditors and lawyers to enable a review of the procedures.

If the complainant is not satisfied that their concern is being properly dealt with by the Investigation Officer, they have the right to raise it in confidence with the CFO, CEO or Chairperson as appropriate.

If the investigation finds the allegations unsubstantiated and all internal procedures have been exhausted, but the complainant is not satisfied with the outcome of the investigation, the Company recognizes the lawful rights of employees and ex-employees to make disclosures to prescribed persons in each country where the Company operates (organizations and individuals that a worker may approach outside their workplace to report suspected or known wrongdoing), or, where justified, elsewhere. The Board of Directors should review any complaints on a quarterly basis if necessary or more frequently as required

## **4. NON-COMPLIANCE**

This policy shall be published and disclosed to all parties involved according to the scope section of this document. Similarly, training, orientation, and clarifications shall be provided upon the disclosure of this document and as further requested. As a proof of acknowledgment and understanding of this policy, the **Acknowledgment and Compliance Sign-Off Form** shall be signed.

By way of the before-mentioned controls and guidelines, any action considered to be questionable or improper will be investigated in accordance with 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.

**5. DISCLOSURE, PUBLICATION AND ENFORCEMENT**

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

Approved for presentation to the Board of Directors by:

*"N. Motton"*

NEIL MOTTON

Chief Executive Officer

March 20, 2026

Date

*"B. Nowak"*

BRENDA NOWAK

Chief Financial Officer

March 20, 2026

Date