**SITKA GOLD CORP.**
(the "**Company**")

# WHISTLEBLOWER POLICY

## PURPOSE

The Audit Committee (the "**Audit Committee**") of the Board of Directors of the Company (the "**Board**") is responsible under Canadian securities laws for the integrity of the financial reporting of the Company and for the system of internal controls, the audit process and monitoring compliance with the financial reporting laws applicable to the Company and to all other companies, trusts, partnerships or other entities which may be established by the Company (the "**Other Entities**"). The integrity of the financial information of the Company is of paramount importance to the Audit Committee and to the Board of Directors.

National Instrument 52-110 ("**NI 52-110**") has outlined certain aspects of audit committee responsibility and the Audit Committee understands the importance of the responsibilities described in NI 52-110 and intends to be in compliance with such responsibilities. One such responsibility relates to the implementation of procedures for addressing complaints regarding questionable accounting or auditing matters.

This document outlines the procedure established by the Audit Committee for the confidential and, where requested, anonymous submission of concerns regarding questionable accounting or auditing matters, violations of applicable law or the Company's codes or policies, fraud, deliberate error, misleading statements, deficiencies in internal controls or deviations from full and fair reporting of the financial condition of the Company or the Other Entities (collectively, "**Reporting Concerns**"). Reporting Concerns may be submitted by any director, officer, employee, consultant or contractor of the Company or the Other Entities, or by any other person acting in good faith.

No person who submits a Reporting Concern in good faith will be subject to retaliation of any kind.

The applicable individual should report the matter to any member of the Audit Committee (Samantha Shorter (Chair), sshorter@redfernconsulting.ca, Angus Campbell, angus_camp@yahoo.ca or Caroline Hendrick, chendrick@dumoulinblack.com) or by mail or courier at the Company's corporate office address from time to time, currently: 1500 - 409 Granville St., Vancouver, BC V6C 1A3.

## PROCEDURE FOR REPORTING CONCERNS

The applicable individual should describe the concern in writing and should include sufficient information to allow the Audit Committee to understand and review the written concern. If the applicable individual wishes to remain anonymous, the written communication should clearly indicate this wish for anonymity. All Reporting Concerns should be forwarded to the Chair of the Audit Committee at the email address noted above, or if by mail or courier, then at the mailing address noted above in a sealed envelope labelled as follows:

"*To be opened by the Audit Committee only.*"

If the applicable individual wishes to discuss any matter with the Committee, this request should be indicated in the submission. In order to facilitate such a discussion, the applicable individual may include a telephone number at which he or she can be contacted. Any such envelopes received by the Company or Other Entities will be forwarded promptly and unopened to the Chair of the Audit Committee.

Nothing in this Policy prohibits any person from reporting possible violations of law or regulation to any governmental agency, law enforcement authority, securities regulatory authority or other regulator, or from making any other disclosure protected under applicable whistleblower laws. No person needs prior authorization from the Company to make such a report or disclosure, and no person is required to notify the Company that such a report or disclosure has been made or may be made.

**HANDLING OF CONCERNS RAISED**

Promptly following the receipt of any Reporting Concern submitted to it, the Audit Committee will review the matter as soon as reasonably practicable, investigate as appropriate and take any corrective action that the Audit Committee determines to be necessary or appropriate.

**INVESTIGATIONS**

The Audit Committee has the authority to:

(a) conduct any investigation which it considers appropriate, and has direct access to the external auditor of the Company, as well as officers and employees of the Company and Other Entities, as applicable; and

(b) retain, at the Company's expense, special legal, accounting or such other advisors, consultants or experts it deems necessary in the performance of its duties.

In conducting any investigation, the Audit Committee shall use reasonable efforts to protect the anonymity of the applicable individual, subject to applicable law and the practical requirements of conducting an appropriate investigation.

**RETENTION OF RECORDS**

The Audit Committee will retain as part of its records any Reporting Concerns, any reports of retaliation, and records relating to the review, investigation and resolution of such matters for a period judged to be appropriate based upon the merits of the submission. The Audit Committee will keep a written record of all such reports or inquiries, including steps taken in connection with the investigation and the results of any such investigation.

**EMPLOYEE PROTECTION**

All employees, consultants and contractors are assured that no retaliation of any kind is permitted against any person who, in good faith, submits a Reporting Concern or assists the Audit Committee, management, a regulator, law enforcement authority or any other person or body in reviewing or

investigating a Reporting Concern. No employee, consultant or contractor will be adversely affected because the employee, consultant or contractor refuses to carry out a directive which, in fact, constitutes corporate fraud, or is a violation of federal or provincial law.

The Company will not enter into any agreement or arrangement that improperly restricts a person from making a report or disclosure protected by applicable whistleblower laws.

**COMMUNICATION OF THE POLICY**

To ensure that all directors, officers, employees, consultants and contractors of the Company are aware of this Policy, a copy of this Policy will be distributed to all directors, officers, employees, consultants and contractors or alternatively they will be advised that this Policy is available on the Company's website for their review. All directors, officers, employees, consultants and contractors will be informed whenever significant changes are made. New directors, officers, employees, consultants and contractors will be provided with a copy of this Policy and will be advised of its importance.

**POLICY REVIEW AND OVERSIGHT**

The Board will review and evaluate this Policy with the Audit Committee as required from time to time to ensure that it is achieving its purpose, including whether the Policy is effective in providing a confidential and anonymous procedure to report Reporting Concerns. Based on the results of the review, the Policy may be revised accordingly. The Chairman of the Board shall be responsible for initiating the review.

**QUESTIONS ABOUT THIS POLICY**

Questions regarding the Policy may be directed to the Chair of the Audit Committee.

**PUBLICATION OF THE POLICY ON THE COMPANY'S WEBSITE**

This Policy will be posted on the Company's website at https://sitkagoldcorp.com.

The Policy was approved by the Board on August 10, 2026.