No securities regulatory authority has expressed an opinion about these securities and it is an offence to claim otherwise.

These securities have not been and will not be registered under the United States Securities Act of 1933, as amended (the "U.S. Securities Act"), or any state securities laws, and may not be offered or sold to, or for the account or benefit of persons in the United States of America, its territories and possessions, any state of the United States or the District of Columbia (collectively, the "United States") or U.S. persons (as such term is defined in Regulation S under the U.S. Securities Act ("U.S. Persons")), unless exemptions from the registration requirements of the U.S. Securities Act and applicable state securities laws are available. This prospectus does not constitute an offer to sell or a solicitation of an offer to buy any of the securities within the United States or to, or for the account or benefit of U.S. Persons.

New Issue Prospectus | July 10, 2026

ABITIBI GREENSTONE GOLD CORP.

801-1 Adelaide Street East, Toronto, ON M5C 2V9

Qualifies the Distribution of Special Warrant Shares and Underlying Warrants Issuable Upon the Exercise or Deemed Exercise of Special Warrants

This prospectus qualifies the distribution of 1,409,000 class A common shares (the "**Special Warrant Shares**") and 704,500 class A common share purchase warrants ("**Underlying Warrants**") issuable for no additional consideration upon the exercise or deemed exercise of 1,409,000 special warrants (the "**Special Warrants**") of the Company.

The Special Warrants were issued on a private placement basis pursuant to prospectus exemptions available under applicable securities legislation (the "**Special Warrant Financing**"). Pursuant to the Special Warrant Financing, the Company issued 1,409,000 Special Warrants at a price of $0.15 per Special Warrant for aggregate gross proceeds of $211,350 (the "**Financing Proceeds**"). The Special Warrant Financing closed on June 25, 2026. Each Special Warrant entitles the holder to acquire, without further payment, one Special Warrant Share and one-half of one Underlying Warrant. Each Underlying Warrant will be exercisable for the purchase of one Class A Common Share (as defined herein) at a price of $0.25 per share for a period of 18 months following the exercise or deemed exercise of the Special Warrants. Each Special Warrant will automatically convert at 4:00 p.m. (Vancouver time) on the earlier of (the "**Deemed Exercise Date**"): (i) the date that is six months following the final closing date of the Special Warrant Financing (being December 25, 2026); and (ii) the first business day following the date on which the Final Receipt (as defined herein) has been issued to the Company by the securities regulatory authorities in a Province of Canada. Upon exercise or deemed exercise of the Special Warrants, the Company will issue 1,409,000 Special Warrant Shares and 704,500 Underlying Warrants.

The Special Warrants are not available for purchase pursuant to this Prospectus and no additional funds are to be received by the Company from the distribution of the Special Warrant Shares and Underlying Warrants upon the exercise of the Special Warrants.

No securities regulatory authority has expressed an opinion about these securities and it is an offence to claim otherwise.

Concurrently with the filing of this Prospectus, the Company has applied to list its issued and outstanding Class A Common Shares (as defined herein), the Special Warrant Shares qualified under this Prospectus, the Class A Common Shares issuable upon exercise of the Underlying Warrants, and all other Class A Common Shares issuable as described in this Prospectus on the CSE.

There is currently no market through which any of the Company's securities may be sold, and holders may not be able to resell such securities. This may affect the pricing of such securities in the secondary market, the transparency and availability of trading prices, the liquidity of such securities and the extent of issuer regulation. See "*Risk Factors*" and "*Cautionary Statement Regarding Forward-Looking Statements*". Listing will be subject to the Company fulfilling all of the listing requirements of the CSE.

An investment in securities of the Company involves a high degree of risk and must be considered speculative due to the nature of the Company's business and the present stage of exploration of its mineral property. An investment in natural resource issuers involves a significant degree of risk. The degree of risk increases substantially where the properties are in the exploration stage as opposed to the development stage. Further,

investments in early-stage businesses such as the Company involve a high degree of risk and investors should not invest any funds in the Company unless they can afford to lose their entire investment. Prospective investors must rely on the ability, expertise, judgment, integrity and good faith of the Company's management. The risks outlined in this Prospectus and in the documents incorporated by reference herein should be carefully reviewed and considered by investors in connection with an investment in the Company's securities. See "*Risk Factors*".

No underwriter has been involved in the preparation of the Prospectus or performed any review or independent due diligence of the contents of the Prospectus.

As at the date of this Prospectus, the Company is not, has not applied to become, and does not intend to apply to become, a CSE senior tier issuer and does not have any of its securities listed or quoted, has not applied to list or quote any of its securities, and does not intend to apply to list or quote any of its securities, on the Toronto Stock Exchange, Cboe Canada Inc., a U.S. marketplace, or a marketplace outside of Canada and the United States of America (other than the Alternative Investment Market of the London Stock Exchange or the AQSE Growth Market operated by Aquis Stock Exchange Limited).

Notwithstanding that this Prospectus is being filed to qualify the distribution of all securities issuable upon the exercise or deemed exercise of the Special Warrants, in the event that a holder of Special Warrants exercises the Special Warrants prior to the date on which the Receipt is issued by the OSC, the securities issued upon exercise of those Special Warrants will be subject to statutory hold periods under applicable securities legislation and will bear any legends as required by applicable securities laws. See "*Escrowed Securities and Securities Subject to Resale Restrictions*".

Investors should rely only on the information contained in this Prospectus and the documents incorporated by reference herein. The Company has not authorized anyone to provide investors with information different from that contained in this Prospectus. The information contained in this Prospectus is accurate only as of the date of this Prospectus.

The Company's head office is located at 801-1 Adelaide Street East, Toronto, ON M5C 2V9 and the Company's registered office is located at 1170 1040 West Georgia Street, Vancouver, British Columbia, Canada V6E 4H1.

TABLE OF CONTENTS

ABOUT THIS PROSPECTUS

Readers should rely only on the information contained in this Prospectus in respect of the Company. We have not authorized any other person to provide additional or different information. If anyone provides additional or different or inconsistent information, including information or statements in media articles about the Company, prospective purchasers should not rely on it. Readers should assume that the information appearing in this Prospectus is accurate only as of its date, regardless of its time of delivery. The Company's business, financial condition, results of operations and prospects may have changed since that date.

Any graphs and tables demonstrating the historical performance of the Company contained in this Prospectus are intended only to illustrate past performance and are not necessarily indicative of future performance.

MEANING OF CERTAIN REFERENCES

Unless otherwise noted or the context otherwise shall state, the "Company", the "Issuer", "we", "us", and "our" refers to Abitibi Greenstone Gold Corp.

References to "management" in this Prospectus refer to the management of the Company. Any statements in this Prospectus made by or on behalf of management are made in such persons' capacities as officers of the Company, and not in their personal capacities.

Words importing the singular number include the plural, and vice versa, and words importing any gender include all genders.

Certain capitalized terms and phrases used in this Prospectus are defined in the "*Glossary of Terms*".

FORWARD-LOOKING STATEMENTS

This Prospectus contains "forward-looking information" within the meaning of applicable Canadian securities laws. Forward-looking information includes, but is not limited to, statements regarding: the timing, scope, cost and objectives of the Company's proposed Phase I and contingent Phase II exploration programs at the Douay East Property; the expected use of available funds; the Company's plans and ability to obtain and maintain permits and approvals in Québec; the Company's intention to list its Class A Common Shares on the CSE and the timing and conditions of any such listing; expected business milestones and other statements about future plans and objectives. Forward-looking information is based on management's current expectations and assumptions and is subject to risks and uncertainties that may cause actual results to differ materially.

- Exploration/technical risks specific to Douay East: interpretation of historical geophysical and geochemical datasets, the geology, grade and continuity of any mineralization encountered, and that drilling and future work may not confirm anomalies or management's expectations.
- Program execution risks: availability and performance of drilling and geophysical contractors, seasonal/weather conditions in the Eeyou Istchee Baie-James region, access to sites and logistical constraints.
- Permitting and regulatory risks in Québec: timing, receipt and renewal of exploration permits and approvals, evolving environmental requirements, and delays arising from consultation with Indigenous rights-holders.
- Indigenous rights and consultation: potential impacts of asserted or established Indigenous rights and the duty to consult and accommodate affecting access or timing of work programs.
- Property/tenure risks: the Company's ability to maintain title to the Douay East Property, keep mineral claims in good standing, satisfy ongoing regulatory requirements and manage the impact of the NSR royalty.

- Financing and going-concern risks: additional funding requirements to complete Phase I and any Phase II work, and the availability and terms of future equity or other financing.
- Listing/market risks: the possibility that CSE listing approval is delayed, conditional or not obtained; absence of an active market; volatility and illiquidity of junior mining equities.
- Commodity and macro risks: volatility in gold and other commodity prices; inflationary pressures on exploration inputs; foreign exchange fluctuations (CAD/USD).
- Legal and compliance risks: changes in mining, environmental or tax legislation; potential claims and legal proceedings; and compliance with disclosure requirements for mineral projects.
- Operational hazards and insurance: environmental incidents, accidents and other operating hazards for which insurance may be unavailable or insufficient.
- Human capital/competition: dependence on key personnel; competition for skilled labour, drill rigs and prospective mineral properties.
- Other risks discussed under “Risk Factors” in this Prospectus.

By their nature, forward-looking statements involve risks and uncertainties because they relate to events and depend on circumstances that may or may not occur in the future. Those factors should not be construed as exhaustive and should be read with the other cautionary statements in this Prospectus.

These factors should be considered carefully, and prospective investors should not place undue reliance on the forward-looking statements. Although we base our forward-looking statements on assumptions that we believe were reasonable when made, which include, but are not limited to, the following material factors and assumptions:

- completion of Phase I within the estimated $233,000 budget, and that results will be sufficient to inform a decision on any Phase II work;
- timely receipt of required permits and approvals for planned field activities;
- continued access to qualified contractors, equipment and supplies at levels consistent with recent quotes;
- ability to maintain the Option Agreement in good standing and complete required payments/obligations;
- availability of additional financing on acceptable terms to fund any Phase II program and working capital;
- gold price and CAD/USD exchange rate ranges consistent with management’s current planning;
- no material adverse changes in applicable laws, regulation or Indigenous consultation requirements; and
- CSE acceptance of the Company’s listing application in due course.

Actual results may vary from such forward-looking information for a variety of reasons, including but not limited to risks and uncertainties disclosed in this Prospectus. Investors are cautioned against placing undue reliance on forward-looking statements.

Any forward-looking statements which we make in this Prospectus speak only as of the date of such statement, and we do not undertake, except as required by applicable law, any obligation to update such statements or to publicly announce the results of any revisions to any such statements to reflect future events or developments. Comparisons of results for current and any prior periods are not intended to express any future trends or indications of future performance, unless expressed as such, and should only be viewed as historical data. All of the forward-looking information contained in this Prospectus is expressly qualified by the foregoing cautionary statements. Investors should read this entire Prospectus and consult their own professional advisors to ascertain and assess the income tax, legal, risk factors and other aspects of their investment in the Company.

CURRENCY RATES

All currency amounts in this Prospectus are expressed in Canadian dollars, unless otherwise indicated. All financial information with respect to the Company has been presented in Canadian dollars in accordance with generally accepted accounting principles in Canada.

GLOSSARY OF TERMS

In this Prospectus, the following terms have the meanings set forth below, unless otherwise indicated. Words importing the singular include the plural and vice versa and words importing any gender include all genders.

"**Audit Committee**" means the audit committee of the Company.

"**BCBCA**" means the *Business Corporations Act* (British Columbia).

"**Board**" means the board of directors of the Company.

"**Douay East Property**" or the "**Property**" means the Company's Douay East Property, comprised of 86 contiguous mineral claims covering approximately 4,812 hectares, located in the Abitibi region of western Québec (Vezza and Noyon Townships, Eeyou Istchee Baie-James), approximately 32 km south of Matagami, Québec.

"**Builder Shares**" means, pursuant to the policies of the CSE, and except in the case of a special purpose acquisition corporation, any security issued or issuable upon conversion of another security to:

(a) any Person for less than $0.02 per security;

(b) a Related Person to an issuer for the purchase of an asset with no acceptable supporting valuation;

(c) a Related Person to settle a debt or obligation for less than the last issued price per security; or

(d) a Related Person for the primary purpose of increasing that principal's interest in an issuer without a corresponding tangible benefit to the issuer.

"**CFO**" means chief financial officer.

"**Company**" means Abitibi Greenstone Gold Corp.

"**Class A Common Shares**" means the class A common shares in the capital of the Company.

"**Class B Common Shares**" means the class B common shares in the capital of the Company.

"**Class C Common Shares**" means the class C common shares in the capital of the Company.

"**CSA**" means the Canadian Securities Administrators.

"**CSE**" means the Canadian Securities Exchange.

"**Deemed Exercise Date**" means 4:00 p.m. (Vancouver time) on the earlier of: (i) the date that is six months following the final closing date of the Special Warrant Financing (being December 25, 2026); and (ii) the first business day following the date on which the Final Receipt has been issued to the Company by the securities regulatory authorities in a Province of Canada.

"**Escrow Agent**" means Integral Transfer Agency Inc., in its capacity as escrow agent for the securities held in escrow under the Escrow Agreement.

“**Escrow Agreement**” means the escrow agreement to be entered into among the Escrow Agent, the Company, and certain Principals.

“**Final Receipt**” means the receipt for the final prospectus of the Company qualifying the distribution of the Special Warrant Shares and Underlying Warrants issuable on exercise or deemed exercise of the Special Warrants.

“**Listing**” means the proposed listing of the Class A Common Shares on the CSE for trading.

“**Listing Date**” means the date of the Listing.

“**NI 41-101**” means National Instrument 41-101 - *General Prospectus Requirements,* of the CSA.

“**NI 43-101**” means National Instrument 43-101- *Standards of Disclosure for Mineral Projects,* of the CSA.

“**NI 45-106**” means National Instrument 45-106- *Prospectus Exemptions,* of the CSA.

“**NP 46-201**” means National Policy 46-201 - *Escrow for Initial Public Offerings,* of the CSA.

“**NI 52-110**” means National Instrument 52-110- *Audit Committees,* of the CSA.

“**Option Agreement**” means the option agreement dated July 10, 2025 between the Company and the Optionor relating to the Douay East Property, pursuant to which the Optionor granted the Company an exclusive option to acquire a 100% legal and beneficial interest in the Douay East Property, subject to a 2.0% net smelter returns royalty reserved in favour of the Optionor. The option was exercised on May 6, 2026. Upon exercise, the Company acquired a 100% legal and beneficial interest in the Douay East Property, subject to a 2.0% net smelter returns royalty reserved in favour of the Optionor. See "Option Agreement".

“**Person**” includes without limitation a company, corporation, incorporated syndicate or other incorporated organization, sole proprietorship, partnership, trust, and individual.

“**Principal**” means: (a) a person who acted as a promoter of the Company within two years before the date of this Prospectus; (b) a director or senior officer of the Company or any of its material operating subsidiaries at the time of this Prospectus; (c) a person or company that holds securities carrying more than 20% of the voting rights attached to the Company's outstanding securities immediately before and immediately after the Listing; or (d) a person or company that: (i) holds securities carrying more than 10% of the voting rights attached to the Company's outstanding securities immediately before and immediately after the Listing; and (ii) has elected or appointed, or has the right to elect or appoint, one or more directors or senior officers of the Company or any of its material operating subsidiaries.

“**Prospectus**” means this prospectus of the Company dated July 10, 2026, prepared in accordance with NI 41-101, in connection with the Listing (including any supplementary material hereto).

“**Related Person**” has the meaning ascribed thereto in the policies of the CSE.

“**Qualification Date**” means the date the Special Warrants are deemed to be exercised, which is the Deemed Exercise Date or the first business day following the date on which the Final Receipt is received.

“**Qualifying Jurisdictions**” means the Provinces of British Columbia and Ontario.

"**Royalty Agreement**" means the net smelter returns royalty agreement with an effective date of May 7, 2026 between the Company and the Optionor. See "Description of the Business".

“**SEDAR+**” means the System for Electronic Document Analysis and Retrieval Plus (www.sedarplus.ca).

“**Special Warrants**” means the special warrants of the Company exercisable to acquire Special Warrant Shares and Underlying Warrants for no additional consideration issued pursuant to the Special Warrant Financing.

"**Special Warrant Financing**" means the private placement of 1,409,000 Special Warrants at a price of $0.15 per Special Warrant for aggregate gross proceeds of $211,350, which closed on June 25, 2026.

"**Special Warrant Share**" has the meaning ascribed to it on the first page of this Prospectus.

"**Stock Options**" means stock options issued pursuant to the Stock Option Plan.

"**Stock Option Plan**" means the Company's stock option plan dated December 11, 2025, providing for the granting of stock options to the Company's directors, officers, employees, consultants, and advisors.

"**Technical Report**" means the amended technical report titled "Technical Report on the Douay East Gold Project, Vezza and Noyon Townships, Eeyou Istchee Baie-James Municipality, Quebec" with an effective date of April 16, 2026, and a signing date of April 16, 2026, prepared by Mark Richardson, M.Sc., P.Geo., OGQ Permit No. 10929 (Axis Geoscience Ltd.), Independent Qualified Person.

"**Transfer Agent**" means the Company's proposed transfer agent and registrar, Integral Transfer Agency Inc.

"**Underlying Warrants**" has the meaning ascribed to it on the first page of this Prospectus.

"**Warrants**" means a warrant of the Company, each exercisable for the purchase of one Class A Common Share.

"**Optionor**" means the optionor of the Douay East Property under the Option Agreement, Solstice Gold Corp., an arm's length party to the Company. For greater clarity regarding any potential cross-financial relationships, the Company notes that Brian Morales, the Company's Chief Financial Officer, is also a director and Chief Financial Officer of Highland Critical Minerals Inc. and Great Red Lake Gold Corp. that have entered into mineral property transactions with the Optionor.

PROSPECTUS SUMMARY

The following is a summary of the principal features of this distribution and should be read together with the more detailed information and financial data and statements contained elsewhere in this Prospectus. Unless otherwise defined in the Prospectus, all capitalized terms used herein shall have the meaning ascribed thereto under the heading "Glossary".

The Company

The Company was incorporated on April 29, 2025 pursuant to the BCBCA under the name "1537408 B.C. Ltd." On December 24, 2025, the Company changed its name to "Abitibi Greenstone Gold Corp." The Company's head office is located at 801-1 Adelaide Street East, Toronto, ON M5C 2V9 and the Company's registered office is located at 1170 1040 West Georgia Street, Vancouver, British Columbia, Canada V6E 4H1.

Business of the Company

The Company is engaged in the acquisition, exploration and development of mineral properties in Canada and currently holds a 100% interest in one property, the Douay East Property, acquired on May 6, 2026 pursuant to the Option Agreement, subject to a 2.0% NSR royalty reserved in favour of the Optionor. Its current focus is to conduct the proposed exploration program on the Douay East Property as more particularly set out in the Technical Report, along with continuing to identify and potentially acquire additional property interests, assess their potential and engage in exploration activities. See "*The Douay East Property*".

As of the date of this Prospectus, the Company has not commenced any Phase I fieldwork (diamond drilling) on the Douay East Property. The Phase I program recommended in the Technical Report consists of a diamond drilling program of approximately 750 metres across three (3) drill holes. Expenditures incurred to date in connection with Phase I relate to data compilation and target generation, program planning, preparation of the Technical Report and regulatory permitting.

See "*Description of the Business*".

Directors and Executive Officers

The directors and executive officers of the Company are as follows:

Name	Title
Carlo Rigillo	Chief Executive Officer, Corporate Secretary and Director
Brian Morales	Chief Financial Officer
Binyomin Posen	Director
Ross Mitgang	Director

See "*Directors and Executive Officers*".

Listing

The Company has applied to have its Class A Common Shares listed on the CSE. Listing is subject to the Company fulfilling all the requirements of the CSE, including minimum public distribution requirements.

Available Funds and Principal Purposes

The Company's working capital, which is comprised entirely of cash, as of June 30, 2026 (the most recent month end), was $161,339.84, excluding the gross proceeds of $211,350 received pursuant to the Special Warrant Financing.

Source of Funds (as at Listing Date)	Amount
Working capital (cash) as at June 30, 2026	$161,339.84
Net proceeds from the Special Warrant Financing	$211,350
Total funds anticipated to be available on the Listing Date	**$372,689.84**

The expected principal purposes for which the available funds, as at the Listing Date, will be used are described below:

Use of Funds Available[1]	Amount
To pay the estimated remaining cost of the recommended Phase I exploration program and budget on the Douay East Property as outlined in the Technical Report	$233,000
To pay the estimated cost of the recommended Phase II exploration program and budget on the Douay East Property as outlined in the Technical Report[2]	Nil
Drilling permits	$7,000
Listing costs[3]	$45,000
Estimated general and administrative expenses for 12 months[4]	$86,000
Unallocated Working Capital	$1,689.84
Total	**$372,689.84**

Notes:

1. The Company's working capital, which is comprised entirely of cash, as of June 30, 2026 (the most recent month end), is $161,339.84 excluding the gross proceeds of $211,350 received pursuant to the Special Warrant Financing, which closed on June 25, 2026.
2. The Phase II exploration program is conditional upon the successful completion of Phase I. See Technical Report. The Company will need to raise additional funds before it can proceed with the recommended Phase II exploration program on the Douay East Property.

3. Includes $25,000 payable to the CSE (plus applicable taxes) and legal and professional fees of approximately $20,000 (plus applicable taxes and disbursements).
4. The expected general and administrative costs consist of $7,500 of audit fees, $10,000 of reporting issuer fees, $25,000 for other professional services, $36,000 of fees payable to the Company's chief executive officer and chief financial officer, and $7,500 for other miscellaneous expenses.

The Company intends to spend the funds available to it as stated in this Prospectus. However, there may be circumstances where, for sound business reasons, a reallocation of the funds may be necessary. The amounts set forth above may increase if we are required to carry out due diligence investigations in regard to any prospective investment or business opportunity, or if the costs of the Prospectus or Listing, or negotiating an applicable transaction, are greater than anticipated. See "*Funds Available and Use of Available Funds*".

The Special Warrants

This Prospectus qualifies the distribution of 1,409,000 Special Warrant Shares and 704,500 Underlying Warrants issuable to the holders of 1,409,000 Special Warrants. The Special Warrants were issued by the Company on June 25, 2026. The Special Warrants will automatically convert at the Deemed Exercise Date. The Special Warrants were issued at a price of $0.15 per Special Warrant, and there will be no additional proceeds to the Company from the exercise of the Special Warrants.

Risk Factors

An investment in the Class A Common Shares is subject to a number of risk factors that should be carefully considered by prospective investors. Prospective investors should carefully consider the risk factors described under "*Risk Factors*" and other information included in this prospectus before purchasing the Class A Common Shares.

Selected Financial Information

The following table sets forth selected financial information for the Company. The selected financial information has been derived from, and is qualified by, the Company's audited financial statements for the period ended December 31, 2025. The following information should be read in conjunction with those financial statements and the accompanying notes, and management's discussion and analysis of the Company included attached as Appendix A to this Prospectus.

See "*Selected Financial Information and MD&A of the Company*".

	For the period ended December 31, 2025 (audited)	**For the three months ended March 31, 2026 (audited)**
Revenue	Nil	Nil
Total Expenses	$176,309	$112,915
Net loss	$176,309	$112,915
Current Assets	$312,507	$420,458
Total Assets	$317,507	$425,458
Current Liabilities	$22,565	$117,420

Long Term Debt	Nil	Nil
Owner's Equity	$294,942	$308,038

CORPORATE STRUCTURE

Name, Address and Incorporation

Abitibi Greenstone Gold Corp. was incorporated on April 29, 2025, pursuant to the BCBCA under the name "1537408 B.C. Ltd." On December 24, 2025, the Company changed its name to its current name, "Abitibi Greenstone Gold Corp." under the provisions of the BCBCA.

The Company's head office is located at 801-1 Adelaide Street East, Toronto, ON M5C 2V9 and the Company's registered office is located at 1170 1040 West Georgia Street, Vancouver, British Columbia, Canada V6E 4H1.

Inter-corporate Relationships

The Company has no subsidiaries.

DESCRIPTION OF THE BUSINESS

Description of the Business

The Company is a mineral exploration and development company. Its activities consist of acquiring and exploring, mining properties. It is anticipated that the Company will be mainly active in the field of mining exploration in Canada and that a material part of the funds from subscriptions of the Special Warrants previously sold by the Company will be used in exploration work on the Douay East Property. See "*Available Funds and Principal Uses*" and "*Narrative Description of the Business*".

The Company does not presently operate a mine.

Mineral exploration and development of mining properties will constitute the principal business of the Company for the coming years. In the course of realizing its objectives, the Company may be called upon to enter into various agreements specific to the mining industry, such as purchase or option agreements to purchase additional mining claims and joint venture agreements.

Stated Business Objectives

The principal business of the Company is the acquisition and exploration of mineral properties. The Douay East Property is an early-stage exploration asset. The Company's primary objective is to advance the Douay East Property by undertaking the exploration program recommended in the Technical Report. Specifically, the report outlines a two-phase exploration strategy focusing on diamond drilling priority targets on the property. Phase I consists of initial drill testing of key geochemical and geophysical anomalies, and Phase II will be conducted if Phase I results are encouraging. This phased program is designed to evaluate the Douay East Property's gold potential and guide further exploration. A proposed budget of $993,000 (plus applicable taxes) is recommended to carry out the two-phase work program recommended in the Technical Report. Phase II of the work program is contingent upon the results of Phase I. As of the date of this Prospectus, the Company has not commenced any Phase I fieldwork (diamond drilling) on the Douay East Property. The Phase I program recommended in the Technical Report consists of a diamond drilling program of approximately 750 metres across three (3) drill holes. Expenditures incurred to date in connection with Phase I relate to data compilation and target generation, program planning, preparation of the Technical Report and regulatory permitting.

See "*Available Funds and Principal Uses*" and "*Risk Factors – Requirement for Further Financing*".

History

The Company has been engaged in acquiring and exploring mineral properties since its incorporation. To date, it has entered into the Option Agreement on July 10, 2025, to earn a 100% interest in the Douay East Property from the

Optionor, subject to a 2.0% net smelter return royalty retained by the Optionor. On May 6, 2026, the Company exercised its option under the Option Agreement and acquired a 100% legal and beneficial interest in the Douay East Property, subject to a 2.0% NSR royalty reserved in favour of the Optionor. In connection with the exercise, the Company made the $25,000 cash payment to the Optionor, delivered the exercise notice and executed the royalty agreement with the Optionor (the "**Royalty Agreement**").The Company completed an induced polarization geophysical survey on the Douay East Property in August 2025. With the option exercised and initial work completed, the Company intends to carry out the full recommended two-phase exploration program on the Douay East Property as outlined in the Technical Report. The Company also continues to evaluate and pursue additional mineral properties of merit for future exploration. The Company does not anticipate any changes to occur in its business during the current financial year.

Under the Option Agreement, the Company (as optionee) agreed to:

(a) make an initial cash payment of $5,000 payable within five (5) days of the effective date; and to exercise the option, make a further cash payment of $25,000 payable at the earlier of (i) six (6) months after the Company's listing on a national stock exchange in Canada and (ii) twelve (12) months after the effective date (initial payment of $5,000 paid; $25,000 exercise payment paid);

(b) during the term of the Option Agreement, comply with applicable laws and keep the Property in good standing, including maintaining a minimum of three months of assessment work registered against the Property at all times, and completing and filing required work and making required payments (ongoing);

(c) to exercise the Option, deliver notice to the Optionor that it wishes to acquire a 100% undivided interest in the Property (subject to the NSR royalty) and deliver an executed royalty agreement, following which the Optionor will initiate transfer of the registered interest on GESTIM and the Optionee will complete registration of the transfers (completed);

(d) if the option is exercised, accept that Solstice will reserve a 2.0% net smelter returns royalty, with a one-time right (after exercise and prior to commencement of commercial production) to repurchase one-half of the royalty for $800,000, thereby reducing it to 1.0% (The Royalty Agreement was executed on May 7, 2026. The Company's one-time right to buy down one-half of the royalty for $800,000 remains available and has not been exercised.).

The Option Agreement was negotiated at arm's length and the Optionor is an arm's length party to the Company.

In connection with the exercise of the Option Agreement, the Company and the Optionor entered into the Royalty Agreement. The material terms of the Royalty Agreement are as follows:

(a) Royalty Rate. The Optionor has reserved a 2.0% net smelter returns royalty (the "**NSR Royalty**") on all ores, minerals, metals, concentrates and other products mined, extracted or produced from the Douay East Property (collectively, "**Mineral Products**").

(b) Commencement. The NSR Royalty becomes payable upon the commencement of "Commercial Production", which is defined in the Royalty Agreement as: (i) if a mill is located on the Property, the last calendar day of a period of 90 consecutive calendar days in which, for not less than 60 calendar days, the mill processed ore from the Property at 50% of its rated concentrating capacity; or (ii) if a mill is not located on the Property, the last day of a period of 30 consecutive calendar days during which ore has been shipped from the Property on a reasonably regular basis for the purpose of earning revenues. Once Commercial Production has been reached, the NSR Royalty remains payable regardless of subsequent mill throughput or shipping volumes.

(c) Calculation of Net Smelter Returns. "**Net Smelter Returns**" is defined as all proceeds actually received by the Company from the sale or other disposition of Mineral Products from the Property ("**Gross Revenue**"), less: (i) transportation costs from mill site to smelter, refinery or other processing facility; (ii) sampling and assay costs; (iii) insurance costs; and (iv) smelter penalties, if not deducted directly by the smelter operator.

(d) Buy-Down Option. The Company has a one-time option to purchase one-half of the NSR Royalty (reducing it from 2.0% to 1.0%) for a cash payment of $800,000, exercisable at any time prior to the commencement of Commercial Production, upon written notice to the Optionor together with payment by certified cheque, bank draft or wire transfer. This right has not been exercised as of the date of this Prospectus.

(e) Payment Terms. The NSR Royalty is payable quarterly, within 45 days after the end of each calendar quarter, in Canadian dollars. The Company is required to provide a year-end statement providing a detailed summary of the aggregate NSR Royalty payable during the relevant year, certified correct by a senior officer of the Company.

(f) Real Property Interest and Registration. The NSR Royalty creates a direct real property interest in the Douay East Property and constitutes a covenant running with the Property. The Optionor is entitled to register the NSR Royalty against the Property at its own expense.

(g) Assignment. The Optionor may assign its interest in the NSR Royalty without the Company's consent, provided that written notice is delivered to the Company within ten business days. The Company may not assign its interest in the Royalty Agreement or in the Property subject to the NSR Royalty without the prior written consent of the Optionor, such consent not to be unreasonably withheld.

(h) Precedence. In the event of any conflict between the terms of the Royalty Agreement and the Option Agreement with respect to the NSR Royalty, the terms of the Royalty Agreement prevail.

The Company was initially capitalized on April 29, 2025, by issuing 1 Class A Common Share at $1 per share.

On October 31, 2025, the Company completed a non-brokered private placement of 8,250,000 units at $0.02 per unit for gross proceeds of $165,000. Each unit consisted of one Class A Common Share and 0.75 of a Class A Common Share purchase warrant, each whole warrant is exercisable at $0.15 for five (5) years from issuance.

On November 15, 2025, the Board authorized a program to issue up to 375,000 Class A Common Shares at $0.01 per share to directors, officers and key consultants as consideration for services, with the authorization window November 15, 2025 to January 15, 2026

On November 15, 2025, issued: (i) 125,000 Class A Common Shares to Carlo Rigillo at $0.01 per share; (ii) 100,000 Class A Common Shares to a consultant at $0.01 per share; and (iii) 75,000 Class A Common Shares to Paul Haber, the former Chief Executive Officer of the Company, at $0.01 per share. These were issued below the price of the October 31, 2025, private placement as an inducement to these individuals in consideration for their services as directors, officers or consultants, as applicable.

On December 31, 2025, the Company completed a further non-brokered private placement of 6,050,000 units at $0.05 per unit for gross proceeds of $302,500. Each unit consisted of one Class A Common Share and 0.75 of a Class A Common Share purchase warrant, each whole warrant is exercisable at $0.15 for five (5) years from issuance.

On January 5, 2026, the Company issued: (i) 37,500 Class A Common Shares to 2803311 Ontario Inc., a corporation wholly-owned by Binyomin Posen, at $0.01 per share; and (ii) 37,500 Class A Common Shares to Ross Mitgang at $0.01 per share. These Class A Common Shares were issued below the price of the December 31, 2025 private placement as an inducement to these individuals in consideration for their services as directors.

In connection with Mr. Haber's resignation as Chief Executive Officer and Corporate Secretary effective as of March 16, 2026, Mr. Haber has assigned and/or transferred, directly or indirectly, all of the 75,000 Class A Common Shares issued to him on November 15, 2025 such that: (i) 50,000 Class A Common Shares were transferred to Brian Morales, and (ii) 25,000 of those Class A Common Shares were subsequently transferred to Carlo Rigillo, with the result that Mr. Haber no longer holds any securities of the Company.

The Company raised gross proceeds of $211,350 through the issuance of 1,409,000 Special Warrants at a price of $0.15 per Special Warrant pursuant to the Special Warrant Financing, which closed on June 25, 2026. The funds derived from the initial financings have been used to identify and enter into an agreement to acquire a mineral project, for filing fees, professional expenses, regulatory expenses, and for general working capital. Once completed, the funds raised from the Special Warrant Financing will be used for general working capital and corporate purposes, including with respect to the recommended work program on the Property.

Option Agreement

On July 10, 2025, the Optionor and the Company entered into the Option Agreement pursuant to which the Optionor granted an exclusive option to the Company to acquire a 100% interest in the Douay East Property, subject to a 2.0% net smelter returns royalty reserved in favor of the Optionor. The Company has a one-time right to buy down half of the NSR Royalty (reducing it from 2% to 1%) for a cash payment of $800,000, exercisable at any time before the commencement of commercial production

The Option Agreement provides for (i) a cash payment of $5,000 on execution (paid) and (ii) a further cash payment of $25,000 payable at the earlier of (a) six months following listing on a national stock exchange and (b) twelve months after the effective date. The Company exercised the option and made the $25,000 exercise payment on May 6, 2026. In connection with the exercise, the Company and the Optionor executed the Royalty Agreement, and the Optionor initiated the transfer of the registered interest in the mineral claims to the Company on GESTIM.

Trends

There are significant uncertainties regarding the prices of gold and other minerals and the availability of equity financing for the purposes of mineral exploration and development. For instance, the price of gold and other minerals has fluctuated widely in recent years, and wide fluctuations are expected to continue. Interest in early-stage exploration companies is also subject to overall market sentiment. Apart from these risks, and the risk factors noted under the heading "*Risk Factors*," the Company is not aware of any other trends, commitments, events or uncertainties that would have a material adverse effect on our business, financial condition or results of operations.

NARRATIVE DESCRIPTION OF THE BUSINESS

The following information regarding the Douay East Property has been summarized from a technical report (previously defined as the "**Technical Report**") entitled "Technical Report on the Douay East Gold Project, Vezza and Noyon Townships, Eeyou Istchee Baie-James Municipality, Quebec with an effective date of April 16, 2026, and a signing date of April 16, 2026, prepared by Mark Richardson, M.Sc., P.Geo., OGQ Permit No. 10929 (Axis Geoscience Ltd.), Independent Qualified Person. Mr. Richardson is an independent qualified person as defined by NI 43-101. The Technical Report has been prepared in accordance with NI 43-101 and is available for inspection at the head office of the Company during normal business hours. The full Technical Report will also be made available on SEDAR+ at www.sedarplus.ca.

Property Location and Description

The Douay East Property is located in western Quebec, Canada, approximately 32 kilometers south of Matagami, within the Vezza and Noyon Townships of the Eeyou Istchee Baie-James Municipality. The Property comprises 86 contiguous mineral claims covering approximately 4,812 hectares. These claims are registered with the Ministry of Natural Resources, Quebec. and are administered using GESTIM, the provincial claim management system. The claims are under Solstice Gold Corp. and are in good standing through October 7, 2027. The Property lies within NTS map sheets 32F12 and 32F05 and is accessible via logging roads from Highway 109.

Access

Access to the Douay East Property is via Highway 109, which connects Matagami to Amos. Logging roads branching off Highway 109 provide direct access to the claim area. The region is serviced by existing infrastructure, including power lines and road networks, and is located within a well-established mining jurisdiction.

Historical Exploration

The Douay East Property has undergone significant historical exploration. In the 1980s, airborne magnetic and electromagnetic surveys, ground geophysical surveys (including induced polarization), and 23 diamond drill holes were completed. Of these, 13 holes returned anomalous gold values. More recently, in 2021 and 2022, Westmount Minerals conducted a high-resolution airborne magnetic survey and a Soil Gas Hydrocarbon (SGH) geochemical survey, identifying several gold targets.

Geology and Mineralization

The Property is underlain by Archean rocks of the Abitibi Greenstone Belt, including metasedimentary units, mafic volcanics, and intrusive rocks. The Technical Report identifies several geophysical and geochemical anomalies consistent with gold mineralization. The region is known for hosting significant gold deposits, and the Douay East Property lies within a structurally favorable corridor for gold exploration.

Status of Exploration

The Property is at an early stage of gold-focused exploration. In August 2025, the Company completed an induced polarization survey covering the north-central grid and three reconnaissance lines over an eastern target. The survey used a pole–dipole configuration with 37.5 m dipoles on 150 m-spaced, north–south lines (~225 m depth of investigation). On the north-central grid, the work outlined a weak-to-moderate, multi-line chargeability anomaly coincident with a resistivity low and adjacent to a strong resistivity gradient. The feature trends approximately east–west, appears steeply dipping, and is traceable for ~750 m across six lines; it lies east of a north-northwest-trending structure interpreted from resistivity contrasts. The anomaly is spatially coincident with a soil gas hydrocarbon predicted gold mineralization domain and occurs along the southern margin of a regional magnetic high. Collectively, these datasets inform the selection of priority drill targets described in the Technical Report.

Prior exploration summarized in the Technical Report includes a high-resolution helicopter-borne magnetic survey completed in April 2021 and a three-grid soil gas hydrocarbon soil geochemistry program completed in June 2022, which identified several SGH anomalies aligned with interpreted structures and historical anomalous gold in drilling.

The Autorisation de travaux d'exploration ayant un impact (ATI) for diamond drilling on the Douay East Property was granted by the Québec Ministry of Natural Resources and Forests (Ministère des Ressources naturelles et des Forêts) on March 19, 2026 (ATI-644, Requête 502). The authorization is valid until March 18, 2028. The ATI application was submitted by the Company (then named 1537408 B.C. Ltd.) as the holder of exclusive exploration rights (droits exclusifs d'exploration) under the application, with Solstice Gold Corp. confirming the Company's status as DEE holder. The Company's name change from 1537408 B.C. Ltd. to Abitibi Greenstone Gold Corp. has been confirmed by the MRNF as having no effect on the ATI.

The Company is preparing to launch a two-phase diamond-drilling program to test the priority targets identified in the Technical Report. No Phase I fieldwork (diamond drilling) has commenced on the Property as of the date of this Prospectus. Expenditures incurred to date in connection with Phase I relate to data compilation and target generation, program planning, preparation of the Technical Report and regulatory permitting (approximately $30,000 to $40,000), and the Company has not incurred any drilling costs to date. There are no mineral resources or mineral reserves on the Property at this time.

Conclusions and Recommendations

The Technical Report recommends a two-phase diamond drilling program. Phase I consists of approximately 750 meters of drilling across three holes to test geophysical and geochemical anomalies, with a budget of approximately $233,000. Phase II, contingent on Phase I results, includes additional drilling with a budget of approximately $760,000. The total recommended exploration budget is approximately $993,000. The technical report author concludes that the Douay East Property warrants continued exploration.

The Company intends to proceed with the recommended exploration program as follows:

Objective	Milestone	Estimated Time to Complete	Estimated Cost to Complete
Phase I	Diamond drilling (3 holes, ~750m)	Target commencement: late July/August 2026; targeted completion: October/November 2026, as described under 'Phase I Timing' below	$233,000
Phase II	Follow-up drilling (contingent on Phase I results)	Contingent on Phase I results and financing; timing to be determined if Phase II proceeds (see "Business Objectives and Milestones" and "Other Sources of Funding").	$760,000

Phase I Timing

Management's current target is to commence the Phase I diamond drilling program in late July or August 2026, subject to (i) the issuance of a final receipt for this Prospectus, (ii) contractor availability, and (iii) favourable weather and soil/ground conditions. As of the date of this Prospectus, the Company has been in discussions with several drilling contractors operating in the Abitibi region; however, many of these contractors are currently engaged on other projects in the area and contractor availability has been limited. The Company expects to confirm a drilling contractor in advance of the targeted commencement date. Once fieldwork starts, the Phase I diamond drilling program (together with sampling/assaying and interpretation of results by the Qualified Person) is expected to take approximately three (3) months to complete. Accordingly, based on a late July/August 2026 start, management currently expects Phase I to be completed by October/November 2026, with results announced thereafter. If commencement is further delayed (including due to permitting, contractor availability or weather/ground conditions), the anticipated completion date would be delayed correspondingly

For readers to fully understand the technical information in this Prospectus, they should read the Technical Report (available on SEDAR+ at www.sedarplus.ca under the Company's profile) in its entirety, including all qualifications, assumptions and exclusions that relate to the technical information set out in this Prospectus.

AVAILABLE FUNDS AND PRINCIPAL USES

The Company raised gross proceeds of $211,350 through the issuance of 1,409,000 Special Warrants pursuant to the Special Warrant Financing, which closed on June 25, 2026. No additional proceeds will be received by the Company upon the exercise or deemed exercise of the Special Warrants and the issuance of the Special Warrant Shares and Underlying Warrants qualified under this Prospectus.

Available Funds and Principal Purposes

The Company's working capital, which is comprised entirely of cash, as of June 30, 2026 (the most recent month end), is $161,339.84, excluding the gross proceeds of $211,350 received pursuant to the Special Warrant Financing.

Source of Funds (as at Listing Date)	Amount
Working capital (cash) as at June 30, 2026	$161,339.84
Net proceeds from the Special Warrant Financing	$211,350
Total funds anticipated to be available on the Listing Date	**$372,689.84**

The expected principal purposes for which the available funds, as at the Listing Date, will be used are described below:

Use of Funds Available[1]	**Amount**
To pay the estimated remaining cost of the recommended Phase I exploration program and budget on the Douay East Property as outlined in the Technical Report	$233,000
To pay the estimated cost of the recommended Phase II exploration program and budget on the Douay East Property as outlined in the Technical Report[2]	Nil
Drilling permits	$7,000
Listing costs[3]	$45,000
Estimated general and administrative expenses for 12 months[4]	$86,000
Unallocated Working Capital	$1,689.84
Total	**$372,689.84**

Notes:

1. The Company's working capital, which is comprised entirely of cash, as of June 30, 2026 (the most recent month end), is $161,339.84, excluding the gross proceeds of $211,350 received pursuant to the Special Warrant Financing, which closed on June 25, 2026.
2. The Phase II exploration program is conditional upon the successful completion of Phase I. See Technical Report. The Company will need to raise additional funds before it can proceed with the recommended Phase II exploration program on the Douay East Property.
3. Includes $25,000 payable to the CSE (plus applicable taxes) and legal and professional fees of approximately $20,000 (plus applicable taxes and disbursements).
4. The expected general and administrative costs consist of $7,500 of audit fees, $10,000 of reporting issuer fees, $25,000 for other professional services, $36,000 of fees payable to the Company's chief executive officer and chief financial officer, and $7,500 for other miscellaneous expenses.

Cash Burn Estimate (Prospectus Date to Completion of Phase I Milestone)

Management estimates the Company's cash burn from the date of this Prospectus to completion of the Company's next significant business milestone (completion of Phase I) as follows:

a. Phase I exploration program: $233,000
b. Drilling permits and fees: $7,000
c. Listing costs: $45,000
d. General and administrative expenses (prorated for the period): $21,500
e. Professional fees (legal, audit, regulatory) not included above (if applicable): $25,000
f. Total estimated cash burn to Phase I completion: $331,500

Estimated Monthly Burn Rate

Based on the Company's estimated general and administrative expenses of $86,000 for 12 months, the implied average monthly general and administrative spend is approximately $7,167 per month. In addition, Phase I and related milestone expenditures (including drilling, sampling/assaying and interpretation) are expected to be incurred primarily over the period from commencement of Phase I to completion of Phase I. Accordingly, assuming Phase I is completed over approximately three months from commencement (as described under "Narrative Description of the Business – Phase I Timing"), management estimates that average total cash outflows over that phase-completion period could be approximately $110,500 per month. This is an estimated average over the Phase I completion period only and is not intended to represent an ongoing monthly run-rate after Phase I completion.

Sufficiency of Available Funds; Planned Operations; Next Significant Milestone

The Issuer's next significant business milestone is the completion of Phase I on the Douay East Property (being drilling approximately 750 metres across three (3) diamond drill holes, sampling and assaying of drill core, interpretation of results by the Qualified Person, and determining whether results warrant proceeding to Phase II). Phase I is expected to be completed over approximately three (3) months once commenced, based on the timing assumptions described under "*Narrative Description of the Business – Phase I Timing*".

The Issuer's "planned operations" for purposes of the following discussion include (i) the active execution of the Phase I program and related technical workstreams, and (ii) ongoing corporate and reporting-issuer readiness costs (including listing expenses and general and administrative costs). The Issuer's available funds (cash on hand) will be sufficient to fund the Issuer's planned operations through the completion of Phase I assuming completion of the Special Warrant Financing at least at the minimum level described in this Prospectus. Following completion of Phase I, the Issuer expects to continue to incur ongoing corporate costs (public company compliance, professional fees and general and administrative costs). If Phase I results warrant proceeding to Phase II, the Issuer will require additional financing before it can proceed with Phase II. For greater certainty, following completion of Phase I, the Company's planned operations are expected to consist primarily of (i) interpretation and disclosure of Phase I results, (ii) permitting and technical planning work to prepare for any next-stage program, and (iii) public-company compliance and corporate overhead, pending any additional financing required to proceed with Phase II.

The Issuer's ability to commence Phase I promptly following receipt of this Prospectus depends primarily on the timing of the final receipt and the readiness of the drilling program to mobilize, and confirmation of contractor availability and suitable weather/ground conditions.

Financial Condition and Sufficiency of Available Funds

In accordance with CSA Staff Notice 41 307 (Revised) – Concerns regarding an Issuer's Financial Condition and the Sufficiency of Proceeds from a Prospectus Offering, the Company provides the following information regarding its financial condition and the sufficiency of its available funds:

a. Next Significant Business Milestone: The Company's next significant business milestone is completion of the Phase I exploration program on the Douay East Property, including drilling approximately 750 metres across three (3) drill holes, sampling and assaying, interpretation by the Qualified Person, and determining whether results warrant proceeding to Phase II.
b. Cash Burn to Milestone: Management estimates cash burn from the date of this Prospectus to completion of Phase I to be approximately $331,500, as set out above.
c. Working Capital: The Company's working capital, which is comprised entirely of cash, as of June 30, 2026 (the most recent month end), is $161,339.84, excluding the gross proceeds of $211,350 received pursuant to the Special Warrant Financing.
d. Sufficiency Assessment: Based on the completion of the Special Warrant Financing for aggregate gross proceeds of $211,350 management expects the Company will have sufficient available funds to (i) execute its planned operations through completion of Phase I (being its next significant business milestone) and (ii) fund ongoing planned corporate and reporting-issuer operations for at least 12 months from the date of this Prospectus, as described under "Sufficiency of Available Funds; Planned Operations; Next Significant

Milestone". Management does not intend this disclosure to suggest that Phase I itself is expected to take 12 months; Phase I is expected to be completed over approximately three months once commenced.

While the Company intends to spend its current working capital as stated above, there may be circumstances where, for sound business reasons, a re-allocation of funds may be necessary or advisable. The actual amount that the Company spends in connection with each of the intended uses of proceeds may vary significantly from the amounts specified above, and will depend on a number of factors, including those listed under the heading Risk Factors.

Since its founding, the Company has not generated cash flow from its operations and has incurred certain operating losses. Such losses and negative operating cash flow are expected to continue since funds will be expended to pay its administrative expenses and to conduct the recommended Phase I exploration program on the Douay East Property and, upon the successful completion of the Phase I exploration program, the Phase II exploration program on the Douay East Property.

In the future, the Company may pursue additional debt or equity financings based upon its working capital needs from time to time, including without limitation, to fund further exploration work on the Douay East Property, however, there can be no assurance that such financing will be available, or completed on terms that are favourable to the Company.

Business Objectives and Milestones

Business Objectives

The recommended work program for the Douay East Property consists of Phase I and Phase II exploration activities as outlined in the Technical Report. The Company's immediate objective is to proceed with Phase I of the recommended work program to assess the viability of the Douay East Property.

The steps and milestones for Phase I are as follows:

- The Company will allocate funds for exploration work on the Douay East Property, with the understanding that budgets may be revised in response to exploration success or other opportunities that may arise.

- Management may, as work progresses, alter the recommended work program, abandon in whole or in part any property interests, or make arrangements for the performance of all or any portion of such work by other parties. Funds may be diverted to other acquisition, development, or exploration opportunities identified by the Company, although there are no present plans in this respect.

- If the results of the Phase I exploration program are positive, the Company will consider initiating Phase II. The Company's unallocated working capital will not be sufficient to fund Phase II, and additional financing will be required if warranted by Phase I results. The availability of such financing cannot be guaranteed.

- The Company's current business objective and sole milestone is to complete the Phase I exploration program on the Douay East Property, as described in the Technical Report.

The Company's next significant business milestone is the completion of the Phase I exploration program on the Douay East Property. This milestone includes: (i) drilling approximately 750 metres across three (3) diamond drill holes; (ii) sampling and assaying of drill core; (iii) interpretation of results by the Qualified Person; and (iv) determination of whether results warrant proceeding to Phase II exploration. Based on management's current target to commence Phase I in late July or August 2026, the Company currently expects to complete Phase I by October or November 2026, with results announced thereafter, in each case as described under "Narrative Description of the Business – Phase I Timing". If commencement is further delayed (including due to permitting, contractor availability or weather/ground conditions), the anticipated completion date would be delayed correspondingly..

Other Sources of Funding

The Company's available funds will not be sufficient to accomplish all of its proposed long-term objectives. We expect to fund our long-term objectives through further capital raising. No assurance can be given that we will be able to raise additional financing on terms acceptable to us, or at all, when the need arises. There is no assurance that alternative financing will be available.

Dividends or Distributions

The Company has not paid dividends since its incorporation. While there are no restrictions in the Company's articles or pursuant to any agreement or understanding which could prevent the Company from paying dividends or distributions, the Company has limited cash flow and anticipates using all available cash resources to fund working capital and grow its business. As such, there are no plans to pay dividends in the foreseeable future. Any decisions to pay dividends in cash or otherwise in the future will be made by the Board on the basis of the Company's earnings, financial requirements and other conditions existing at the time a determination is made.

SELECTED FINANCIAL INFORMATION AND MD&A

Selected Financial Information

The following table sets forth selected financial information for the Company. The selected financial information has been derived from, and is qualified by, the Company's audited financial statements for the period ended December 31, 2025. The following information should be read in conjunction with those financial statements and the accompanying notes, and management's discussion and analysis of the Company included attached as Appendix A to this Prospectus.

	For the period ended December 31, 2025 (audited)	**For the three months ended March 31, 2026 (audited)**
Revenue	Nil	Nil
Total Expenses	$176,309	$112,915
Net loss	$176,309	$112,915
Current Assets	$312,507	$420,458
Total Assets	$317,507	$425,458
Current Liabilities	$22,565	$117,420
Long Term Debt	Nil	Nil
Owner's Equity	$294,942	$308,038

Management's discussions and analysis should be read in conjunction with the financial statements and the accompanying notes thereto included in this Prospectus. Certain information included in such management's discussions and analysis is forward-looking and based upon assumptions and anticipated results that are subject to uncertainties. Should one or more of these uncertainties materialize or should the underlying assumptions prove incorrect, actual results may vary significantly from those expected. See "*Risk Factors*".

DESCRIPTION OF THE SECURITIES

This Prospectus qualifies the distribution of 1,409,000 Special Warrant Shares and 704,500 Underlying Warrants issuable for no additional consideration upon the exercise or deemed exercise of 1,409,000 Special Warrants.

Share Capital

The authorized share capital of the Company includes an unlimited number of Class A Common Shares, Class B Common Shares, and Class C Common Shares. As of the date of this Prospectus, there are 14,825,001 Class A Common Shares issued and outstanding, and nil Class B Common Shares or Class C Common Shares issued and outstanding and an additional 1,409,000 Special Warrant Shares will be issued following the exercise or deemed exercise of all the Special Warrants, for an aggregate of 16,234,001 Class A Common Shares issued and outstanding.

The Class A Common Shares are the only class of shares being qualified for distribution under this Prospectus and will be the only class listed on the CSE. The Class B Common Shares and Class C Common Shares are not being qualified for distribution under this Prospectus and will not be listed on any stock exchange.

The rights and restrictions attached to the shares of the Company is summarized in the table below:

Class	Dividends	Voting	Liquidation Rank	Redeemable /Retractable	Redemption Amount
Class A Common	Participating	Yes	1	No / No	N/A
Class B Common	Participating	Yes	1	No / No	N/A
Class C Common	Participating	No	1	No / No	N/A

The foregoing is a summary only and in the event of any inconsistency between the foregoing summary and the text of the constating documents of the Company, the constating documents shall supersede. The Company's Articles and Notice of Articles can be found on its SEDAR+ profile.

Dividends:

1) Subject to applicable law (including the BCBCA solvency tests), dividends may be declared on the Class A Common Shares, Class B Common Shares, and Class C Common Shares out of profits or surplus properly available for distribution.

2) Dividends may be paid on one class of shares entitled to dividends to the exclusion of any other class of shares entitled to dividends.

Voting Rights:

1) at all general meetings of the shareholders of the Company the holders of the Class A Common Shares, and Class B Common Shares are entitled to one vote for each Class A Common Share or Class B Common Share, as applicable, held by the holder.

2) the holders of the Class C Common Shares are not as such entitled to vote at any general meeting of the shareholders of the Company and they are not as such entitled to receive notice of or attend any general meetings of the shareholders of the Company.

Liquidation, Dissolution or Winding-up:

In the event of a liquidation, dissolution or winding-up of the Company, whether voluntary or involuntary, or upon distribution of the assets of the Company among its shareholders for the purpose of winding-up its affairs or upon a reduction or return of its capital the holders of the Class A Common Shares, Class B Common Shares and Class C Common Shares will receive any amounts payable to them *pari passu* on a share for share basis.

Redemption:

1) the Class A Common Shares, Class B Common Shares, and Class C Common Shares are not redeemable;

Retraction:

1) the Class A Common Shares, Class B Common Shares and Class C Common Shares are not retractable;

Warrants

As of the date of this Prospectus, there are 10,575,000 Warrants outstanding. These Warrants were issued in connection with the Company's financings on October 31, 2025 and December 31, 2025. Subject to the terms and conditions of the Warrants, each whole Warrant entitles the holder thereof to acquire, upon exercise, one Class A Common Share at an exercise price of $0.15 per share, subject to adjustment in certain circumstances, for a period of five years (5) from the date of issuance.

Upon the exercise of the Warrants, holders of such Class A Common Shares shall be entitled to vote at all meetings of the holders of Class A Common Shares and, subject to the rights of holders of any shares ranking in priority to or on a parity with the Class A Common Shares, to participate rateably in any distribution of the Company's property or assets upon liquidation or winding-up.

Special Warrants

The Company issued 1,409,000 Special Warrants pursuant to the Special Warrant Financing on a private placement basis at a price of $0.15 per Special Warrant on June 25, 2026.

Subject to the terms and conditions of the Special Warrants, each of the Special Warrants shall entitle the holder thereof to acquire, upon exercise on the Deemed Exercise Date, one Special Warrant Share and one-half of one Underlying Warrant, subject to adjustment in certain circumstances, without payment of any additional consideration. The terms of the certificates representing the Special Warrants shall provide that the Special Warrants will be deemed to be exercised on the Deemed Exercise Date.

Upon the exercise or deemed exercise of the Special Warrants, holders of such Class A Common Shares shall be entitled to vote at all meetings of the holders of Common Shares and, subject to the rights of holders of any shares ranking in priority to or on a parity with the Common Shares, to participate rateably in any distribution of the Company's property or assets upon liquidation or winding-up.

Other Equity Incentive Plan Issuances

As at the date of this Prospectus, the Company has not issued any other restricted share units or other types of equity incentives other than the Stock Options granted under the Stock Option Plan.

CONSOLIDATED CAPITALIZATION

The following table sets out the share capitalization of the Company as at the dates specified below:

Description	Outstanding as at December 31, 2025	Outstanding as at the date of this Prospectus	Outstanding as at the date of this Prospectus after Exercise of Special Warrants (1)
Class A Common Shares	14,600,001	14,825,001	**16,234,001**
Warrants(2)	10,725,000	10,575,000	**11,279,500**

Notes:
(1) Giving effect to the issue and sale of 1,409,000 Special Warrants pursuant to the Special Warrant Financing.
(2) Warrants outstanding as at December 31, 2025 and as at the date of this Prospectus consist of 6,187,500 Warrants issued with the $0.02 unit financing (October 31, 2025) and 4,537,500 Warrants issued with the $0.05 unit financing (December 31, 2025), each whole Warrant exercisable to acquire one Class A Common Share at $0.15 for five years from issuance. On April 30, 2026, 150,000 Warrants were exercised at $0.15 per share for gross proceeds of $22,500. The 704,500 Underlying Warrants issuable on the deemed exercise of the Special Warrants are exercisable to acquire one Class A Common Share at $0.25 for a period of 18 months following the exercise or deemed exercise of the Special Warrants.

OPTIONS TO PURCHASE SECURITIES

As of the date of this Prospectus, there are nil Stock Options outstanding.

The Company has in place a 10% "rolling" stock option plan, dated effective as of December 11, 2025 (the "**Stock Option Plan**"). The Stock Option Plan was established to provide incentives to qualified parties to increase their proprietary interest in the Company and thereby encourage their continuing association with the Company. A copy of the Stock Option Plan will be filed on the Company's issue profile on SEDAR+ at www.sedarplus.ca.

Material Terms of the Stock Option Plan

<u>Administration</u>

The Stock Option Plan shall be administered by the Board, a special committee of the Board (the "**Committee**") or by an administrator appointed by the Board or the Committee (the "**Administrator**") either of which will have full and final authority with respect to the granting of all Options thereunder. Options may be granted under the Stock Option Plan to such directors, officers, employees or consultants of the Company, as the Board, the Committee or the Administrator may from time to time designate.

<u>Number of Class A Common Shares Reserved</u>

Subject to adjustment as provided for in the Stock Option Plan, the aggregate number of Class A Common Shares which will be available for purchase pursuant to Options granted under the Stock Option Plan shall not exceed 10% of the number of Class A Common Shares which are issued and outstanding on the particular date of grant. If any Option expires or otherwise terminates for any reason without having been exercised in full, the number of Class A Common Shares in respect of such expired or terminated Option shall again be available for the purposes of granting Options pursuant to the Stock Option Plan.

<u>Exercise Price</u>

The exercise price at which an Option holder may purchase a Class A Common Share upon the exercise of an Option shall be determined by the Committee and shall be set out in the Stock Option certificate (an "**Option Certificate**") issued in respect of the Stock Option. The exercise price shall not be less than the price determined in accordance with Exchange policies while, and if, the Company's Class A Common Shares are listed on the CSE.

Maximum Term of Options

The term of any Option granted under the Stock Option Plan (the "**Term**") shall be determined by the Board, the Committee or the Administrator, as applicable, at the time the Stock Option is granted but, subject to earlier termination in the event of termination, or in the event of death or disability of the Stock Option holder. In the event of death or disability, the Stock Option shall expire on the earlier of the date which is one year following the date of disability or death and the applicable expiry date of the Stock Option. Options granted under the Stock Option Plan are not to be transferable or assignable other than by will or other testamentary instrument or pursuant to the laws of succession.

Termination

Subject to such other terms or conditions that may be attached to Options granted under the Stock Option Plan, an Option holder may exercise an Option in whole or in part at any time and from time to time during the Term. Any Option or part thereof not exercised within the Term shall terminate and become null, void and of no effect as of the date of expiry of the Stock Option. The expiry date of an Option shall be the date so fixed by the Committee at the time the Stock Option is granted as set out in the Stock Option Certificate or, if no such date is set out in the Stock Option Certificate, the date established, if applicable, in paragraphs (a) or (b) below or in the event of death or disability (as discussed above under "**Maximum Term of Options**") or in the event of certain triggering events occurring, as provided for under the Stock Option Plan:

(a) *Ceasing to Hold Office* - In the event that the Stock Option holder holds his or her Option as an executive and such Option holder ceases to hold such position other than by reason of death or disability, the expiry date of the Stock Option shall be, unless otherwise determined by the Committee, the Board or the Administrator, as applicable and expressly provided for in the Stock Option certificate, the 30th day following the date the Stock Option holder ceases to hold such position unless the Stock Option holder ceases to hold such position as a result of:

  (i) ceasing to meet the qualifications set forth in the corporate legislation applicable to the Company;

  (ii) a special resolution having been passed by the shareholders of the Company removing the Stock Option holder as a director of the Company or any of its subsidiaries; or

  (iii) an order made by any regulatory authority having jurisdiction to so order;

in which case the expiry date shall be the date the Stock Option holder ceases to hold such position; or

(b) *Ceasing to be Employed or Engaged* - In the event that the Stock Option holder holds his or her Option as an employee or consultant and such Option holder ceases to hold such position other than by reason of death or disability, the expiry date of the Stock Option shall be, unless otherwise determined by the Committee, the Board or the Administrator, as applicable, and expressly provided for in the Stock Option certificate, the 30th day following the date the Stock Option holder ceases to hold such position as a result of:

  (i) termination for cause;

  (ii) resigning or terminating his or her position; or

  (iii) an order made by any regulatory authority having jurisdiction to so order;

in which case the expiry date shall be the date the Stock Option holder ceases to hold such position.

In the event that the Stock Option holder ceases to hold the position of executive, employee or consultant for which the Stock Option was originally granted, but comes to hold a different position as an executive, employee or consultant prior to the expiry of the Stock Option, the Committee, the Board or the Administrator, as applicable, may, in its sole discretion, choose to permit the Stock Option to stay in place for that Option holder with such Option then to be treated as being held by that Option holder in his or her new position and such will not be considered to be an amendment to the Stock Option in question requiring the consent of the Stock Option holder. Notwithstanding anything else contained in the Stock Option Plan, in no case will an Option be exercisable later than the expiry date of the Stock Option.

The foregoing summary of the Stock Option Plan is not complete and is qualified in its entirety by reference to the Stock Option Plan, which is available on the Company's SEDAR+ profile at www.sedarplus.ca.

PRIOR SALES

The following table sets out all issuances of securities for the 12-month period before the date of this Prospectus:

Date Issued	Number of Securities	Type of Securities	Price Per Security
April 29, 2025	1	Class A Common Shares	$1
October 31, 2025	8,250,000	Units(1)	$0.02
November 15, 2025	300,000	Class A Common Shares	$0.01
December 31, 2025	6,050,000	Units(2)	$0.05
January 5, 2026	75,000	Class A Common Shares	$0.01
April 30, 2026	150,000	Class A Common Shares (on exercise of Warrants)	$0.15
June 25, 2026	1,409,000	Special Warrants	$0.15

Notes:
(1) Each Unit consists of one Class A Common Share and 0.75 of a Class A Common Share purchase Warrant; each whole Warrant is exercisable to acquire one Class A Common Share at an exercise price of $0.15 for five (5) years from issuance.
(2) Each Unit consists of one Class A Common Share and 0.75 of a Class A Common Share purchase Warrant; each whole Warrant is exercisable to acquire one Class A Common Share at an exercise price of $0.15 for five (5) years from issuance.

ESCROWED SECURITIES AND SECURITIES SUBJECT TO RESALE RESTRICTIONS

Escrowed Securities

In connection with the proposed CSE listing of the Class A Common Shares, the Company will enter into an escrow agreement in accordance with National Policy 46-201 – *Escrow for Initial Public Offerings* ("**NP 46-201**"). The CSE requires that all securities held by "Principals" of the Company be placed in escrow as a condition of listing. In addition, as the Company is a mineral exploration issuer that only meets the CSE's minimum listing requirements (having incurred at least $75,000 in qualifying exploration expenditures and having a recommended Phase I exploration budget of at least $100,000), the CSE's policies mandate that all Builder Shares must also be escrowed, regardless of whether the holders of those shares are Principals.

Under the terms of the Escrow Agreement, the Escrowed Securities will be released in stages over a 36-month period after listing. No Escrowed Securities will be released at the time of listing. Instead, the initial release of up to 10% of the escrowed shares will occur (subject to CSE approval) no earlier than 10 days following the public announcement of the results of the Company's Phase I exploration program on the Douay East Property (as described in this Prospectus). Thereafter, an additional 15% of the escrowed shares will be released every six months, with the final tranche of shares released from escrow approximately three years after the initial release date.

The Escrow Agreement also irrevocably authorizes and directs the escrow agent to immediately cancel all remaining escrowed securities upon delisting from the Exchange or the announcement of a change of business or a definitive agreement for a transaction that would constitute a Fundamental Change (as defined in the policies of the CSE).

As of the date of this Prospectus, securityholders of the Company hold the following securities which will be subject to the escrow requirements in NP 46-201 and the policies of the CSE (the "**Escrowed Securities**"):

Securityholder	**Class A Common Shares / Percentage of Class**	**Warrants**	**Special Warrants**
Carlo Rigillo	150,001 / 1.01%	Nil	Nil
Binyomin Posen(1)	37,500 / 0.25%	Nil	1,000
Ross Mitgang	37,500 / 0.25%	Nil	Nil
Brian Morales	150,000 / 1.01%	Nil	Nil
Total	**375,001 / 2.53%**	**Nil**	**1,000**

Notes:

1. Mr. Posen's Class A Common Shares and Special Warrants are held through 2803311 Ontario Inc., a corporation wholly-owned by Mr. Posen. As at the date of this Prospectus, 2803311 Ontario Inc. holds 37,500 Class A Common Shares and 1,000 Special Warrants which will automatically convert into 1,000 Class A Common Shares and 500 Underlying Warrants on the Deemed Exercise Date, all of which will be Escrowed Securities.

Pursuant to the terms of the Escrow Agreement, the Escrowed Securities may not be transferred or otherwise dealt with during the term of the Escrow Agreement unless the transfers or dealings within the escrow are:

(a) Transfers to continuing or, upon their appointment, incoming directors and senior officers of the Company or of a material operating subsidiary, with approval of the Board;

(b) Transfers to an RRSP or similar trustee plan provided that the only beneficiaries are the transferor or the transferor's spouse or children or parents;

(c) Transfers upon bankruptcy to the trustee in bankruptcy;

(d) Pledges to a financial institution as collateral for a loan, provided that upon a realization the securities remain subject to escrow; and

(e) Tenders of Escrowed Securities to a take-over bid are permitted provided that, if the tenderer is a Principal of the successor corporation upon completion of the take-over bid, securities received in exchange for tendered Escrowed Securities are substituted in escrow on the basis of the successor corporation's escrow classification.

The following table sets forth details of the Escrowed Securities that, as of the date of this Prospectus, will be subject to the Escrow Agreement:

Class	Number of Escrowed Securities	Percentage of Class
Class A Common Shares	376,001	2.32%(1)
Underlying Warrants	500	0.07%

Note:
(1) After giving effect to the automatic conversion of 1,409,000 Special Warrants into 1,409,000 Class A Common Shares following the Listing, such that 16,234,001 Class A Common Shares would be issued and outstanding.

PRINCIPAL SECURITYHOLDERS

To the knowledge of the directors and officers of the Company, as of the date of this Prospectus, and following the exercise of all the Special Warrants, the Company is not aware of any person who beneficially owns or exercises control or direction over Class A Common Shares carrying more than 10% of the votes attached to the Class A Common Shares.

DIRECTORS AND EXECUTIVE OFFICERS

Name, Occupation and Security Holdings

The following table provides the names, state or province and country of residence, position, principal occupations during the five preceding years and the number of voting securities of the Company that each of its directors and executive officers beneficially owns, directly or indirectly, or exercises control over, as of the date of this Prospectus. Other than 2803311 Ontario Inc. (a corporation wholly-owned by Binyomin Posen), which subscribed for 1,000 Special Warrants for aggregate consideration of $150 under the Special Warrant Financing, no director or executive officer of the Company has purchased any Special Warrants.

Name and Province and Country of Residence	Position with Company(1)	Principal Occupation for the Last Five Years	Class A Common Shares (As at date of this Prospectus)(2)	Percentage of Class A Common Shares (As at date of this Prospectus)	Percentage of Class A Common Shares (Following exercise of all Special Warrants)
Brian Morales Ontario, Canada	Chief Financial Officer	Finance consultant, corporate director	150,000	1.01%	0.92%

Carlo Rigillo Ontario, Canada(3)	Chief Executive Officer, Corporate Secretary Director	Chartered Professional Accountant; fractional CFO to Canadian reporting issuers.	150,001	1.01%	0.92%
Binyomin Posen Ontario, Canada(3)(4)	Director	Capital markets executive; director/officer roles with Canadian reporting issuers.	37,500	0.25%	0.24%
Ross Mitgang Ontario, Canada(3)	Director	Controller, Plaza Capital; prior officer/director roles with Canadian public companies.	37,500	0.25%	0.23%
TOTAL (Directors and Executive Officers)			**375,001**	**2.53%**	**2.32%**

Notes:

(1) Directors stand for re-election annually. The directors of the Company will serve until the end of the next annual meeting of the shareholders of the Company.

(2) The information as to Class A Common Shares beneficially owned, or over which control or direction is exercised, directly or indirectly, is based upon information furnished to the Company by the respective directors and senior officers as at the date hereof.

(3) Member of the Audit Committee.

(4) Mr. Posen's Class A Common Shares and Special Warrants are held through 2803311 Ontario Inc., a corporation wholly-owned by Mr. Posen. 2803311 Ontario Inc. subscribed for 1,000 Special Warrants under the Special Warrant Financing, which will entitle it to receive 1,000 additional Class A Common Shares and 500 Underlying Warrants on the Deemed Exercise Date.

As at the date of this Prospectus, the directors and executive officers of the Company as a group beneficially own, directly or indirectly, or exercise control or direction, 375,001 Class A Common Shares which is equal to 2.53% of the Class A Common Shares issued and outstanding as at the date hereof.

Following the exercise of all the Special Warrants, the directors and executive officers of the Company will beneficially own, or control or direct, directly or indirectly, 376,001 Class A Common Shares, equal to 2.32% of the issued and outstanding Class A Common Shares of the Company.

The term of office of the directors expires annually at the time of the Company's annual general meeting. The term of office of the executive officers expires at the discretion of the Board.

The Board has one committee, the Audit Committee, whose members are Binyomin Posen, Ross Mitgang and Carlo Rigillo. The chair of the audit committee is Ross Mitgang.

The Company's current stage of development is as an early-stage mineral exploration issuer with a single exploration property and no producing operations. In this context, the Company's "day-to-day operations" consist primarily of (i) treasury and payables management, (ii) maintenance of the Company's public company compliance calendar (continuous disclosure, SEDAR+/exchange filings and related governance), (iii) coordination of third-party technical and permitting work programs, (iv) administration of corporate records and service-provider relationships (auditors, legal counsel, transfer agent, and contractors), and (v) communications and logistics relating to the Company's exploration planning and contractor mobilization.

Notwithstanding that the Company's directors and officers are engaged on a part-time basis, the Company's operating model is designed so that routine administrative functions are handled through a combination of (a) a hands-on part-time CFO and CEO, and (b) external professional advisors and contractors who perform specialized work, with Board oversight for material decisions. In particular:

- **Chief Financial Officer (Brian Morales)** – Mr. Morales serves as the primary day-to-day administrative officer. His responsibilities include cash forecasting and working-capital monitoring, managing accounts payable and approving routine payments, maintaining the reporting issuer compliance calendar and coordinating preparation of financial statements and MD&A with the Company's external auditor, coordinating tax compliance and required filings, and supporting the CEO on financing-related administration.

- **Chief Executive Officer (Carlo Rigillo)** – Mr. Rigillo's role is focused on oversight and coordination, including coordinating with the QP/technical team and contractors on exploration planning and scheduling, maintaining relationships with regulators/exchange and external counsel, approving material contracts and budgets, and ensuring timely disclosure and governance matters are escalated to the Board and Audit Committee.

- **Directors (Binyomin Posen and Ross Mitgang)** – Each director's involvement is primarily governance-focused (Board/Audit Committee oversight, review and approval of disclosure and key contracts, and discrete assignments as required), rather than daily operational management.

- **Consultants / contractors** – The Company retains third-party service providers to perform specialized work streams (technical, permitting/environmental, legal, audit, transfer agency and, as applicable, investor relations), with management review/approval and Board oversight for material matters.

This model is customary for an early-stage exploration issuer of the Company's size and scale, where the operational focus is on compliance, budgeting/treasury, and contractor-managed exploration activities rather than internal staffing.

The only insiders of the Company are the directors and executive officers listed above.

Background – Directors and Executive Officers

Brian Morales– CFO (Age 47)

Mr. Morales is a CPA, CA and has served as Chief Financial Officer and Corporate Secretary of several publicly listed mining exploration and development and financial technology companies. His principal and primary occupation is being a finance consultant, corporate director, and officer. He has consulted for companies in a variety of industries, focusing on operational finance, financings and various go-public strategies. Recently, he served as a director of Yubba Capital Corp. until its completion of its qualifying transaction and he continues to serve as a director of several reporting issuers. He has been involved with taking companies public on various exchanges including markets in Canada, the US and in England. Mr. Morales has had an over twenty-year finance career beginning his career with Ernst & Young LLP and has held finance positions of increasing seniority and complexity including as an equity research analyst with Credit Suisse.

It is anticipated that Mr. Morales' involvement with the Company will be part time, and is expected to represent approximately 32 hours per month, and that he will devote such additional time as is necessary to fulfill his duties as Chief Financial Officer. Mr. Morales has not entered into a non-competition agreement with the company.

Carlo Rigillo – CEO, Corporate Secretary & Director (Age 47)

Mr. Rigillo is a Chartered Professional accountant and has over two decades of financial experience including four years as Director of Finance and then Interim Financial Officer at Beretta Farms Inc. Mr. Rigillo was the Chief Financial Officer of 3 Sixty Risk Solutions Ltd., Odd Burger Corporation and most recently The Well Told Company Inc. and Tiidal Gaming Group Corp. Mr. Rigillo has a wealth of experience in consumer health, consumer products and the manufacturing sectors and has experience developing risk management frameworks and business processes at the strategic, operational and technical levels within organizations at an international and national level. Mr. Rigillo holds a Bachelor of Commerce from the University of Toronto and is a Chartered Professional Accountant.

It is anticipated that Mr. Rigillo's involvement with the Company will be part-time and is expected to represent approximately 32 hours per month. Mr. Rigillo is an independent contractor to the Company. He has not entered into a non-competition agreement with the Company.

Binyomin Posen – Director (Age 34)

Mr. Posen is a capital markets executive and independent consultant with experience leading Canadian reporting issuers through listings, restructurings and governance improvements. He currently serves on the boards of Red Light Holland Corp. and NuRAN Wireless Inc., and is Chief Executive Officer and Chief Financial Officer of Rio Verde Industries Inc. and Pacific Iron Ore Corp. Within the last several years he has held senior officer and director roles at Pacific Iron Ore Corp., TransGlobe Internet and Telecom Co., Ltd., Prominex Resource Corp., Academy Explorations Ltd., and served as a director of The Hash Corporation. Earlier, Mr. Posen was a Vice President at a Toronto boutique investment firm focused on IPOs/RTOs. He completed his bachelor's degree in Toronto (Dean's List) after three and a half years of studies overseas.

It is anticipated that Mr. Posen's involvement with the Company will be part-time and is expected to represent approximately 8 hours per month. Mr. Posen is an independent contractor to the Company. He has not entered into a non-competition agreement with the Company.

Ross Mitgang – Director (Age 33)

Mr. Mitgang has worked as an operations manager for a non-profit company, as an admin in the fintech world and has held several junior accounting positions. He currently serves as a Controller at Plaza Capital heading up the accounting and operations departments. Mr. Mitgang has served various public companies in a variety of officer and director capacities including: Director of PsyTechGlobal Inc., a private psychedelics company from November 2019 to April 2021; CEO, President and Director of Pegmatite One Lithium and Gold Corp. (formerly, Madi Minerals Ltd.) from December 2022 to present; director of Empatho Holdings Inc. (formerly, Shane Resources Ltd.) from December 2019 to December 2021 and CEO, CFO and Director of Eagle 1 Capital Corp. from May 2021 to Present. Mr. Mitgang earned a Bachelor of Arts Degree in History from the Queens College of City University of New York in 2014 and holds a graduate certificate in accounting from York University, which he obtained in 2019.

It is anticipated that Mr. Mitgang's involvement with the Company will be part-time and is expected to represent approximately 8 hours per month. Mr. Mitgang is an independent contractor to the Company. He has not entered into a non-competition agreement with the Company.

Other Reporting Issuer Experience

The below table sets out the proposed directors, officers and promoters of the Company that are, or have been within the last five (5) years, directors, officers or promoters of other reporting issuers. If no stock exchange is listed below, then the reporting issuer is not listed on any stock exchange.

Name	Reporting Issuer and Stock Exchange	Position	Term
Carlo Rigillo	1510441 B.C. Ltd.	Director	December 18, 2024 – Present
	1510450 B.C. Ltd.	Director & Senior Officer	December 18, 2024 – Present
	Argentina Metals Corp.	Director & Senior Officer	December 18, 2024 – Present
	Bitzero Holdings Inc. (formerly WBM Capital Corp.) - CSE	Director & Senior Officer	April 11, 2022 – November 19, 2025
	Eagle Acquisition Corp.	Director	August 27, 2025 – Present
	Falcon Acquisition Corp.	Director	August 27, 2025 – Present
	Fiddlehead Resources Corp. - TSXV	Director	December 21, 2020 – July 31, 2024
	Graphite Acquisition Corp.	Director & Senior Officer	December 18, 2024 – Present
	Kermode Resources Ltd. – TSXV	Director & Senior Officer	August 29, 2025 – Present
	Libra Energy Materials Inc. - CSE	Director	March 6, 2023 – Present
	Lion Acquisition Corp.	Director	August 27, 2025 – Present
	Lunex Metals Corp.	Director	December 18, 2024 – Present
	Lynx Acquisition Corp.	Director	August 27, 2025 – Present
	Mamba Acquisition Corp.	Director	August 27, 2025 – Present
	Odd Burger Corporation - TSXV	Senior Officer	April 13, 2021 – May 27, 2021
	Orca Acquisition Corp.	Director	August 27, 2025 – Present
	Panther Acquisition Corp.	Director	August 27, 2025 – Present
	PetroOro Resources Corp. - TSXV	Director & Senior Officer	December 18, 2024 – Present
	The Well Told Company Inc. – TSXV	Senior Officer	October 14, 2021 – January 5, 2022
	Viper Acquisition Corp.	Director	August 27, 2025 – Present
	Goldinxs Mining Corp	Chief financial officer	February 15, 2026 - Present
	WBMS Capital Corp.	Director	December 18, 2024 – Present
Binyomin Posen	1344342 B.C. Ltd.	Director & Senior Officer	March 28, 2022 – Present
	1344343 B.C. Ltd.	Director & Senior Officer	March 28, 2022 – Present
	1344344 B.C. Ltd.	Director & Senior Officer	March 28, 2022 – Present
	1344345 B.C. Ltd.	Director & Senior Officer	March 28, 2022 – Present

	1344346 B.C. Ltd.	Director & Senior Officer	March 28, 2022 – Present
	Canadian Uranium Corp. – CSE	Director & Senior Officer	October 7, 2020 – Present
	Christie Capital Corp.	Director & Senior Officer	March 28, 2022 – Present
	DevvStream Holdings Inc. – Cboe	Director	December 8, 2021 – November 4, 2022
	Empatho Holdings Inc. (formerly Shane Resources Ltd.) – CSE	Director & Senior Officer	December 13, 2019 – December 13, 2021
	Global Tactical Metals Corp. – CSE	Director	November 16, 2021 – Present
	Green Scientific Labs Holdings Inc. – CSE	Director & Senior Officer	March 17, 2019 – November 15, 2021
	Guyana Frontier Mining Corp.	Senior Officer	March 2, 2023 – Present
	i3 Interactive Inc. (formerly Interactive Games Technologies Inc.)	Director	December 31, 2018 – Present
	Jiminex Inc.	Director & Senior Officer	December 19, 2018 – Present
	Metavista3D Inc. - TSXV	Director & Senior Officer	March 28, 2022 – October 7, 2022
	Metaville Labs Inc. (formerly Sniper Resources Ltd.)	Director & Senior Officer	December 19, 2018 – Present
	Newfoundland Goldbar Resources Inc.	Director & Senior Officer	May 25, 2021 – Present
	Nuran Wireless Inc. - CSE	Director	October 16, 2020 – Present
	Pacific Iron Ore Corporation	Director & Senior Officer	July 26, 2019 – Present
	Pegmatite One Lithium and Gold Corp. – CSE	Director	August 18, 2022 – Present
	RDARS Inc.	Director	August 29, 2022 – March 21, 2024
	Red Light Holland Corp. – CSE	Director	March 14, 2019 – Present
	Rio Verde Industries Inc.	Director & Senior Officer	December 22, 2020 – Present
	RYAH Group Inc. (formerly Prime Blockchain Inc.)	Director	April 21, 2021 – June 19, 2024
	The Well Told Company Inc. - TSXV	Director & Senior Officer	March 21, 2018 – October 14, 2021
	Vertiqal Studios Corp. (formerly Gamelancer Media Corp.) - TSX	Director & Senior Officer	December 13, 2019 – May 3, 2021
	Waraba Gold Limited – CSE	Director	April 8, 2021 – Present
Ross Mitgang	Empatho Holdings Inc. (formerly Shane Resources Ltd.) – CSE	Director & Senior Officer	December 13, 2019 – December 13, 2021
	Guyana Frontier Mining Corp.	Director & Senior Officer	May 28, 2021 – May 28, 2021
	Pegmatite One Lithium and Gold Corp. – CSE	Director & Senior Officer	December 1, 2022 – Present

	Protium Clean Energy Corp. - CSE	Director & Senior Officer	May 28, 2021 – February 7, 2023
	Vertical Peak Holdings Inc.	Director, CFO and CEO	January 31, 2023 - Present
	Eagle I Capital Corp.	CEO/CFO/Director	May 2021 – February 2023
Brian Morales	Biolife Sciences Inc., Pink Sheets	Director	December 2020 – February 2021
	Talmine Resources Ltd., Unlisted	Director	June 2021 – Present
	Woodbridge Resources Ltd., Unlisted	Director	June 2021 – Present
	Tiger International Resources Inc., Unlisted	Director	November 2024 – Present
	Kingsview Minerals Ltd., CSE	Director, Chief Financial Officer & Corporate Secretary	February 2025 – Present
	Waverley Resources Ltd., Unlisted	Chief Financial Officer	September 2011 – Present
	Highland Critical Minerals Inc.	Chief Financial Officer & Director	December 2023 to Present
	Yubba Capital Corp., TSXV	Director	January 2021 - November 2023
	Great Red Lake Gold Corp., CSE	Chief Financial Officer & Director	July 2025 – Present

Corporate Cease Trade Orders or Bankruptcies

Other than as disclosed herein, to the knowledge of the Company, as at the date of this Prospectus and within the ten years before the date of this Prospectus, no director or executive officer of the Company is or has been a director, chief executive officer or chief financial officer of any person or company (including the Company), that while that person was acting in that capacity:

(a) Was subject of a cease trade order or similar order or an order that denied the relevant person or Company access to any exemptions under securities legislation (an "**order**"), for a period of more than 30 consecutive days; or

(b) Was subject to an order that was issued after the director or executive officer ceased to be a director, chief executive officer or chief financial officer and which resulted from an event that occurred while that person was acting in the capacity as director, chief executive officer or chief financial officer.

To the knowledge of the Company, as at the date of this Prospectus and within the ten years before the date of this Prospectus, no director or officer of the Company or security holder anticipated to hold a sufficient number of securities of the Company to affect materially its control:

(a) Is, or has been within the ten years before the date of this Prospectus, a director or executive officer of any company (including the Company) that, while that person was acting in that capacity, or within a year of that person ceasing to act in that capacity, became bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or was subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold its assets; or

(b) Has, within the ten years before the date of this Prospectus, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or become subject to or instituted any proceedings, arrangement, or compromise with creditors or had a receiver manager or trustee appointed to hold the assets of that individual.

Mr. Ross Mitgang is a director of Vertical Peak Holdings Inc. The Ontario Securities Commission issued a cease trade order on December 5, 2023 for failure by Vertical Peak Holdings Inc. to file annual financial statements and associated documents for its fiscal year ended July 31, 2023. The cease trade order remains in effect as of the date hereof.

In addition, Vertical Peak Holdings Inc. was subject to a court-appointed receivership. By order of the Supreme Court of British Columbia dated July 9, 2024, made under the Bankruptcy and Insolvency Act, a receiver and manager was appointed over the assets, undertakings and property of Vertical Peak Holdings Inc. in proceedings commenced by Cancor Debt Agency Inc. The receivership related to the issuer and its assets only.

Mr. Binyomin Posen was a director of NuRan Wireless Inc. when the British Columbia Securities Commission issued a cease trade order on May 19, 2022 for failure by NuRan Wireless Inc. to file annual audited financial statements for the year ended December 31, 2021, accompanied by an auditor's report that expresses a modified audit opinion. The cease trade order was revoked on June 29, 2022 after NuRan Wireless Inc. completed certain continuous disclosure filings. Mr. Binyomin Posen was a director of NuRan Wireless Inc. at the time of the cease trade order and remains a director as of the date hereof.

Mr. Binyomin Posen is a director of NuRAN Wireless Inc. The British Columbia Securities Commission issued a failure-to-file cease trade order against NuRAN Wireless Inc. on May 5, 2026 for failure by NuRAN Wireless Inc. to file annual audited financial statements, annual management's discussion and analysis and certification of annual filings, each for the year ended December 31, 2025, within the time prescribed under National Instrument 51-102 Continuous Disclosure Obligations. The cease trade order was revoked by the British Columbia Securities Commission on June 10, 2026 following the filing of the required continuous disclosure documents. Mr. Binyomin Posen was a director of NuRAN Wireless Inc. at the time of the cease trade order and remains a director as of the date hereof.

Mr. Binyomin Posen was a director of i3 Interactive Inc. when, on June 29, 2022, the British Columbia Securities Commission issued a management cease trade order against i3 Interactive Inc. and certain insiders for failure to file audited annual financial statements and related management's discussion and analysis for the year ended February 28, 2022, and the corresponding certifications of the foregoing within the time prescribed under National Instrument 51-102 Continuous Disclosure Obligations. On September 14, 2022, the Ontario Securities Commission and the British Columbia Securities Commission issued cease trade orders against i3 Interactive Inc., which replaced the management cease trade order. Mr. Binyomin Posen was a director of i3 Interactive Inc. at the time of these orders and remains a director as of the date hereof.

Mr. Binyomin Posen was a director of Ryah Group Inc. when, on July 5, 2022, the Ontario Securities Commission issued a cease trade order against Ryah Group Inc., replacing the management cease trade order issued by the Ontario Securities Commission on May 5, 2022, for failure to file (i) audited annual financial statements and related management's discussion and analysis for the year ended December 31, 2021 and the corresponding certifications of the foregoing, and (ii) interim financial statements and related management's discussion and analysis for the interim period ended March 31, 2022 and the corresponding certifications of the foregoing within the time prescribed under National Instrument 51-102 Continuous Disclosure Obligations. Mr. Binyomin Posen was a director of Ryah Group Inc. at the time of the cease trade order and the management cease trade order and remains a director as of the date hereof. The cease trade order remains in effect as of the date hereof.

Mr. Binyomin Posen is a director of Waraba Gold Limited. The British Columbia Securities Commission issued a cease trade order on December 4, 2025 for failure by Waraba Gold Limited to file annual financial statements and associated documents for its fiscal year ended July 31, 2025. The cease trade order was revoked on December 23, 2025 when the required documents were filed.

Mr. Binyomin Posen is a director of Street Capital Inc. The Ontario Securities Commission issued a cease trade order on May 7, 2025 for failure by Street Capital Inc. to file annual financial statements and associated documents for its fiscal year ended December 31, 2024. The cease trade order remains in effect as of the date hereof.

Mr. Binyomin Posen is a director of Rio Verde Industries Inc. The British Columbia Securities Commission issued a cease trade order on April 11, 2023 for failure by Rio Verde Industries Inc. to file an interim financial report and associated documents for the period ended January 31, 2023. The cease trade order was revoked on February 20, 2024 when the required documents were filed.

Mr. Brian Morales is the CFO of Waverley Resources Ltd. (formerly, Angus Mining Inc.) since August 2011, which was subject to a cease trade order resulting from failure to file financial statements as issued on May 8, 2015, by the Ontario Securities Commission, May 11, 2015 by the British Columbia Securities Commission and August 21, 2015 by the Alberta Securities Commission. These cease trade orders were revoked on September 18, 2020.

Penalties or Sanctions

To the knowledge of the Company, no director or officer of the Company or security holder anticipated to hold a sufficient number of securities of the Company to affect materially its control:

(a) Has been subject to any penalties or sanctions imposed by a court relating to securities legislation or by a securities regulatory authority or has entered into a settlement agreement with a securities regulatory authority; or

(b) Has been subject to any other penalties or sanctions imposed by a court or regulatory body, including a self-regulatory body, that would be likely to be considered important to a reasonable investor in making an investment decision.

Conflicts of Interest

The Company's directors and officers are subject to fiduciary obligations to act in the best interest of the Company. Conflicts will be subject to the procedures and remedies of the BCBCA or other applicable corporate legislation.

To the knowledge of the Company, no director, officer of the Company or a subsidiary of the Company has any existing material conflicts of interests with the Company.

EXECUTIVE COMPENSATION

In this section "Named Executive Officer" (a "**NEO**") means each individual who acted as chief executive officer of the Company, or acted in a similar capacity, for any part of the most recently completed financial year (a "**CEO**"), each individual who acted as chief financial officer of the Company, or acted in a similar capacity, for any part of the most recently completed financial year (a "**CFO**") and each of the most highly compensated executive officer, other than the CEO and CFO, at the end of the most recently completed financial year whose total compensation was, individually, more than $150,000 as well as any additional individuals for whom disclosure would have been provided except that the individual was not serving as an executive officer of the Company at the end of the most recently completed financial year.

Carlo Rigillo (CEO, Corporate Secretary and Director; former CFO) is the only NEO and director of the Company for the purposes of the following disclosure.

Compensation Discussion and Analysis

The Company's executive compensation program is intended to be flexible as the Company develops, and is currently consistent with the Company's business plans, strategies and goals, including the preservation of working capital, commensurate with the Company's early stage of development. The Company's compensation policies are intended to motivate individuals to achieve compensation based on corporate and individual results. Nevertheless, given the early stage of development, the Company does not intend to provide compensation to directors and officers, as their motivation will stem from their shareholdings in the Company.

The Board will determine the compensation of the Company's directors and NEOs. In determining compensation, the Board considers industry standards and the Company's financial situation but does not currently have any formal objectives or criteria. The performance of each NEO is informally monitored by the Board having in mind the business strengths of the individual and the purpose of originally appointing the individual as an officer. The compensation of such individuals may be expected to increase as the Company develops its mineral exploration properties.

The Company does not have a compensation committee. The Board has not adopted any specific policies or practices to determine the compensation for the Company's directors and executive officers other than as disclosed above.

The NEOs and directors of the Company have not received any compensation from the Company as at the date of this Prospectus, except as set out below under "Summary Compensation Table". As of the date of this Prospectus, the Company does not have any stock options issued and outstanding.

Except as disclosed below under "Summary Compensation Table", Mr. Rigillo has not been provided with compensation for his position as CEO, due to the part-time nature of the role and due to his shareholdings in the Company. Mr. Rigillo is expected to be paid a salary of $2,000 per month in the current financial year. Brian Morales is the Company's current CFO and is expected to be paid a salary of $1,000 per month in the current financial year.

Summary Compensation Table

The following table provides a summary of the compensation paid to NEOs and directors for the most recently completed financial year:

Name and Principal Position	**Year ended**	**Salary, consulting fee, retainer or commission ($)**	**Bonus ($)**	**Committee or meeting fees ($)**	**Value of perquisites ($)**	**Value of all other compensation ($)**	**Total Compensation ($)**
Carlo Rigillo[(1)] *CEO, Corporate Secretary, Director & Former CFO*	2025	$4,000	Nil	Nil	Nil	Nil	$4,000

Notes:

1. Mr. Rigillo invoices the Company via his wholly-owned corporation, CedarRidge Advisory Corp. Mr. Rigillo resigned as CFO on March 16, 2026 and became the CEO and Corporate Secretary on the same date.

Stock Options and Other Compensation Securities

The Company adopted the Stock Option Plan to assist the Company in attracting, retaining and motivating directors, officers, employees, consultants and contractors of the Company and to closely align the interests of such service providers with the interests of the Company. As at December 31, 2025 there were no outstanding compensation securities and none had been granted or issued to the directors and NEOs by the Company or its subsidiaries for services provided or to be provided, directly or indirectly, to the Company or any of its subsidiaries. For information about the Stock Option Plan, refer to the heading "Options to Purchase Securities" above.

Officer and Director Compensation

Other than the consulting arrangement with CedarRidge Advisory Corp. (Mr. Rigillo's corporation) and the expected monthly fees payable to Mr. Morales, each as described under 'Summary Compensation Table' above, the Company does not have any formal arrangements pursuant to which officers and directors are compensated by the Company for their services in their capacity as an officer or director, or for committee participation, involvement in special assignments or for services as consultants or experts. As with the Named Executive Officers, the Board intends to compensate directors primarily through the grant of stock options and reimbursement of expenses incurred by such persons acting as directors of the Company.

The expected fees to be incurred to the CEO and CFO for the next 12 months are included in the “General and Administrative Costs” costs in the “Available Funds and Principal Uses” table. See “Available Funds and Principal Uses”. In addition, the Company expects to compensate its directors through the grant of Options under the Stock Option Plan.

Omnibus Plans and Other Incentive Plans

See “Options to Purchase Securities”.

Employment, Consulting and Management Agreements

The Company does not have any employment, consulting or management agreements.

Oversight and Description of Director and Named Executive Officer Compensation

The Company, at its present stage, does not have any formal objectives, criteria and analysis for determining the compensation of its directors and officers and primarily relies on the discussions and determinations of the Board.

When determining individual compensation levels for the Company’s NEOs, a variety of factors will be considered including: the overall financial and operating performance of the Company, each NEO’s individual performance and contribution towards meeting corporate objectives and each NEO’s level of responsibility and length of service.

The Company’s executive compensation is intended to be consistent with the Company’s business plans, strategies and goals, including the preservation of working capital as the Company seeks to complete its listing on the CSE. The Company’s executive compensation program is intended to provide appropriate compensation that permits the Company to attract and retain highly qualified and experienced senior executives and to encourage superior performance by the Company. The Company’s compensation policies are intended to motivate individuals to achieve and to award compensation based on corporate and individual results.

The Company does not have any arrangements, standard or otherwise, pursuant to which directors are compensated by the Company for their services in their capacity as directors, or for committee participation, involvement in special assignments or for services as consultants or experts. The Board intends to compensate directors primarily through the grant of Awards under the Stock Option Plan and reimbursement of expenses incurred by such persons acting as directors of the Company.

Termination Payments

The Company has no written agreement or arrangement to provide compensation to any current or former NEO or director of the Company in connection with such person’s retirement, severance, termination, or constructive dismissal, or change of control of the Company.

INDEBTEDNESS OF DIRECTORS AND EXECUTIVE OFFICERS

No person who is, or who has been, a director, executive officer or employee of the Company or any associate of any of the aforementioned, is or has been indebted to the Company or any of its subsidiaries or to any entity which has been provided a guarantee, support agreement, letter of credit or similar arrangement by the Company at any time before the date of the this Prospectus.

AUDIT COMMITTEE

The Audit Committee's role is to act in an objective, independent capacity as a liaison between the auditors, management and the Board and to ensure the auditors have a facility to consider and discuss governance and audit issues with parties not directly responsible for operations. NI 52-110, NI 41-101 and Form 52-110F2 require the Company to disclose certain information relating to the Company's Audit Committee.

Pursuant to NI 52-110, the Company is required to have an audit committee comprised of not less than three directors, a majority of whom are not officers, employees, or control persons of the Company or of an affiliate of the Company. The Audit Committee is composed of Binyomin Posen, Carlo Rigillo and Ross Mitgang.

Audit Committee Charter

The Company has adopted an audit committee charter in the form attached hereto as Appendix B to this Prospectus.

Independence

NI 52-110 provides that a member of an audit committee is “independent” if the member has no direct or indirect material relationship with the issuer, which could, in the view of the issuer's board of directors, reasonably interfere with the exercise of the member's independent judgment. Each of Binyomin Posen and Ross Mitgang is independent. Carlo Rigillo is not independent, because he is the CEO and Corporate Secretary of the Company.

Financial Literacy

NI 52-110 provides that an individual is “financially literate” if he or she has the ability to read and understand a set of financial statements that present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of the issues that can reasonably be expected to be raised by the Company's financial statements.

All existing and proposed members of the Audit Committee are financially literate as such term is defined in NI 52-110.

Audit Committee Oversight

Since the commencement of the Company's most recently completed financial year, the Audit Committee has not made any recommendations to nominate or compensate an external auditor which were not adopted by the Board.

Reliance on Certain Exemptions

Since the commencement of the Company's most recently completed financial year, the Company has not relied on:

(a) The exemption in section 2.4 (De Minimis Non-audit Services) of NI 52-110; or

(b) An exemption from NI 52-110, in whole or in part, granted under Part 8 (Exemptions).

Pre-Approval Policies and Procedures

The Audit Committee has not adopted any specific policies and procedures for the engagement of non-audit services.

External Auditor Service Fees (By Category)

For the period ended December 31, 2025, MNP LLP has received fees from the Company as follows:

Description	December 31, 2025

Audit Fees(1)	$7,500
Audit Related Fees(2)	Nil
Tax Fees(3)	Nil
All other Fees(4)	Nil

Notes:

(1) Audit Fees" means the aggregate fees billed by the Company's external auditor for the last fiscal year for audit services.

(2) "Audit-Related Fees" means the aggregate fees billed for the last fiscal year for assurance and related services by the Company's external auditor that are reasonably related to the performance of the audit or review of the Company's financial statements and are not reported under clause (1) above, including assistance with specific audit procedures on interim financial information

(3) "Tax Fees" means the aggregate fees billed in the last fiscal year for professional services rendered by the Company's external auditor for tax compliance, tax advice and tax planning.

(4) "All Other Fees" means the aggregate fees billed in the last fiscal year for products and services provided by the Company's external auditor, other than the services reported under clauses (1), (2) and (3) above.

Exemption

Following Listing, the Company will rely on the exemption provided in section 6.1 of NI 52-110 as it will be a "venture issuer" and therefore exempt from the requirements of Part 3 (Composition of Audit Committee) and Part 5 (Reporting Obligations) of NI 52-110.

CORPORATE GOVERNANCE

The Board of Directors

The Board of the Company consists of three (3) directors. The Board has concluded that two of the directors, Binyomin Posen and Ross Mitgang are "independent" for purposes of board membership, as defined in NI 58-101. By virtue of his officer position, Carlo Rigillo is not considered "independent".

The mandate of the Board is to supervise the management of the Company and to act in the best interests of the Company. In this regard, the Board acts in accordance with (i) the BCBCA; (ii) the Company's articles of incorporation; and (iii) other applicable laws and Company policies.

The Board approves all significant decisions that affect the Company before they are implemented. The Board supervises their implementation and reviews the results.

The Board is actively involved in the Company's strategic planning process. The Board discusses and reviews all materials relating to the strategic plan with management. The Board is responsible for reviewing and approving the strategic plan. At least one Board meeting each year is devoted to discussing and considering the strategic plan, which takes into account the risks and opportunities of the business. Management must seek the Board's approval for any transaction that would have a significant impact on the strategic plan.

The Board periodically reviews the Company's business and implementation of appropriate systems to manage any associated risks, communications with investors and the financial community and the integrity of the Company's internal control and management information systems. The Board also monitors the Company's compliance with its timely disclosure obligations and reviews material disclosure documents prior to distribution. The Board periodically discusses the systems of internal control with the Company's external auditor.

The Board is responsible for choosing the CEO, CFO and appointing senior management and for monitoring their performance and developing descriptions of the positions for the Board, including the limits on management's responsibilities and the corporate objectives to be met by the management.

The Board approves all the Company's major communications, including annual and quarterly reports, financing documents and press releases. The Board approves the Company's communication policy that covers the accurate and timely communication of all important information. It is reviewed annually.

The Board, through its Audit Committee, examines the effectiveness of the Company's internal control processes and management information systems. The Board consults with the external auditor and management of the Company to ensure the integrity of these systems.

The Board is responsible for determining whether or not each director is an independent director.

Orientation and Continuing Education

When new directors are appointed, they will receive an orientation, commensurate with their previous experience, on the Company's properties, business, technology and industry and on the responsibilities of directors. The Board briefs all new directors with respect to the Board's policies and other relevant corporate and business information. New Board members are also provided with access to all of the Company's publicly filed documents, the Company's records, and the Company's management and professional advisors, including the Company's auditor and legal counsel.

The Board also ensures that each director is up-to-date with current information regarding the Company's business, the role the director is expected to fulfill, and basic procedures and operations of the Board. Board members are encouraged to communicate with management and the Company's auditor.

Ethical Business Conduct

The Board has adopted a written code of conduct and ethics for its directors, officers, employees and consultants, attached as Appendix C hereto. The Board expects management to operate the business of the Company in a manner that enhances shareholder value and is consistent with the highest level of integrity. Management is expected to execute the Company's business plan and to meet performance objectives and goals. The Board must comply with conflict of interest provisions in Canadian corporate law, including relevant securities regulatory instruments, in order to ensure that directors exercise independent judgement in considering transactions and agreements in respect of which a director or executive officer has a material interest.

Corporate Disclosure Policy

The Company has adopted a corporate disclosure policy (the "**Corporate Disclosure Policy**") that responds to the requirements of Canadian securities laws, attached as Appendix D hereto. The objective of the Corporate Disclosure Policy is to reinforce the Company's commitment to compliance with the continuous disclosure obligations imposed by Canadian securities law and regulations and the rules of the CSE with an aim to ensuring that all communications to the investing public about the business and affairs of the Company are informative, timely, factual and accurate, and consistent and broadly disseminated in accordance with all legal and regulatory requirements.

The Corporate Disclosure Policy will apply to all directors, officers, spokespersons and employees of the Company and its subsidiaries of the Company who have access to confidential corporate information as well as those persons authorized to speak on behalf of the Company. The Company's disclosure committee will be responsible for overseeing the Company's disclosure practices, setting benchmarks for the assessment of materiality, determining when developments justify public disclosure and ensuring adherence to the Corporate Disclosure Policy.

Insider Trading Policy

The Board has adopted an insider trading policy (the "**Insider Trading Policy**"), attached as Appendix E hereto, to its directors, officers, employees and consultants of the Company and its subsidiaries and insiders as defined under applicable securities laws to set forth basic guidelines for trading in the Company's securities (including, without limitation to, its common stock) and to preserve its confidential information so as to avoid any situation that might have the potential to damage the Company's reputation or which could constitute a violation of federal or provincial securities law by the Company, its officers, directors or employees.

Under the Insider Trading Policy, "insiders" (i.e., officers, Board members and other individuals having access to material non-public information) are prohibited from trading in Class A Common Shares and other securities on the basis of such material non-public information until after the information has been disclosed to the public.

This obligation not to trade on inside information applies not only to the Company and its insiders, but also to persons who obtain such information from insiders and use it to their advantage. Thus, liability may be imposed on the Company, its insiders and also outsiders who are the source of leaks of material information not yet disclosed to the public and the leaks coincide with purchases or sales of the Company's securities (i) by such insiders or outsiders, (ii) by the Company itself, or (iii) by "tippees" (including relatives, friends, investment analysts etc.).

In order to provide a degree of certainty as to when insider trading is permissible with respect to the timing of quarterly and annual releases of financial information, the Company has established recurring "black-out periods" relative to such release dates. Directors and officers of the Company, and all employees who receive notice from the Company that they are designated blackout employees in respect of a given period, are prohibited from trading in securities of the Company during the period beginning seven (7) days before the end of each fiscal quarter and ending at the close of business on the second trading day following the date on which the Company's quarterly financial statements and related MD&A (or annual financial statements and related MD&A, as applicable) have been made publicly available, including through filing on SEDAR+ and, if applicable, by way of a news release.

The Company may impose additional black-out periods during which trading will not be allowed when there are developments which give rise to the need for public disclosure specifically to persons in a special relationship with the Company. In such event, the general counsel of the Company will advise such persons not to engage in any trades of the Company's securities during the pre-determined period.

Nomination of Directors

The Board is responsible for identifying individuals qualified to become new Board members and recommending to the Board new director nominees for the next annual meeting of shareholders. New nominees will generally have some expertise in an area of strategic interest to the Company, the ability to devote the time required, shown support for the Company's mission and strategic objectives, and a willingness to serve. The Board will consider its size each year when it considers the number of directors to recommend to the shareholders for election at the annual meeting of shareholders, taking into account the number required to carry out the Board's duties effectively and to maintain a diversity of views and experience.

Other Board Committees

The Board is not expected to have any committees other than the Audit Committee.

Assessments

The Board does not anticipate establishing any formal means of assessing the performance of each individual director.

Compensation

At present, no compensation other than the grant of Stock Options is paid to the Company's directors, in such capacity**.**

LISTING APPLICATION

The Company has applied to list its Class A Common Shares on the CSE. Listing of the Class A Common Shares will be subject to the Company fulfilling all the listing requirements of the CSE. The Special Warrants and no other classes of shares will be listed on the CSE.

PLAN OF DISTRIBUTION

This is a new issue prospectus. This Prospectus qualifies the distribution of 1,409,000 Special Warrant Shares and 704,500 Underlying Warrants issuable for no additional consideration upon the exercise or deemed exercise of 1,409,000 Special Warrants. The Company is not a reporting issuer in any province or territory of Canada.

This Prospectus is being filed in the Qualifying Jurisdictions to qualify the distribution of 1,409,000 Special Warrant Shares and 704,500 Underlying Warrants.

Subject to the terms and conditions of the certificates representing the Special Warrants, each of the Special Warrants entitles the holder thereof to acquire, upon voluntary exercise prior to, or deemed exercise on, the Qualification Date, one Special Warrant Share and one-half of one Underlying Warrant, subject to adjustment in certain circumstances, without payment of any additional consideration. The Special Warrants will be deemed to be exercised on the date that is the earlier of (a) the Deemed Exercise Date, and (b) the first business day following the date on which Final Receipt has been issued, at which time each Special Warrant shall be automatically exercised for one Special Warrant Share and one-half of one Underlying Warrant, subject to adjustment in certain circumstances, without payment of any additional consideration and without further action on the part of the holder.

In the event that a holder of Special Warrants exercises such securities prior to the earlier of the Qualification Date, the Special Warrant Shares and Underlying Warrants issued upon exercise of such Special Warrants will be subject to statutory hold periods under applicable securities legislation and shall bear such legends as required by securities laws. No additional proceeds will be received by the Company in connection with the issuance of the Special Warrant Shares and Underlying Warrants upon exercise or deemed exercise of the Special Warrants. In the event of certain alterations of the outstanding Class A Common Shares, including any subdivision, consolidation or reclassification, an adjustment shall be made to the terms of the Special Warrants such that the holders shall, upon the exercise or deemed exercise of the Special Warrants following the occurrence of any of those events, be entitled to receive the same number and kind of securities that they would have been entitled to receive had they exercised their Special Warrants prior to the occurrence of those events. No fractional Special Warrant Shares or Underlying Warrants will be issued upon the exercise or deemed exercise of the Special Warrants.

The holding of Special Warrants does not make the holder thereof a shareholder of the Company or entitle the holder to any right or interest granted to shareholders. In the event that a holder of Special Warrants exercises such securities prior to the earlier of the Qualification Date, the Special Warrant Shares and Underlying Warrants issued upon exercise of such Special Warrants will be subject to statutory hold periods under applicable securities legislation and shall bear such legends as required by securities laws. The Company has applied to have its Class A Common Shares listed on the CSE. The listing of the Class A Common Shares will be subject to the Company fulfilling all of the listing requirements of the CSE, which cannot be guaranteed. As at the date of this Prospectus, the Company does not have any of its securities listed or quoted, have not applied to list or quote any of its securities, and do not intend to apply to list or quote any of its securities, on the Toronto Stock Exchange, a U.S. marketplace, or a marketplace outside Canada and the United States.

This Prospectus does not constitute an offer to sell or a solicitation of an offer to buy any of the securities offered hereby within the U.S. or to, or for the account or benefit of, U.S. Persons. None of the Special Warrant Shares or Underlying Warrants have been or will be registered under the U.S. Securities Act or the securities laws of any state of the U.S. and may not be offered or sold within the U.S. or to, or for the account or benefit of, U.S. Persons, except in transactions exempt from the registration requirements of the U.S. Securities Act and applicable state securities laws. The Special Warrants may not be exercised by or on behalf of a U.S. Person or a person in the U.S. unless an exemption from the registration requirements of the U.S. Securities Act and applicable state securities laws is available. Accordingly, the Special Warrant Shares and Underlying Warrants will bear appropriate legends evidencing the restrictions on the offering, sale and transfer of such securities.

RISK FACTORS

The following are certain factors relating to the business of the Company, which factors investors should carefully consider when making an investment decision concerning the Class A Common Shares. These risks and uncertainties are not the only ones facing the Company. Additional risks and uncertainties not presently known to the Company, or that the Company currently deems immaterial, may also impair the operations of the Company. If any such risks actually occur, the financial condition liquidity and results of operations of the Company could be materially adversely affected and the ability of the Company to implement its growth plans could be adversely affected.

Prospects for companies in the mineral exploration industry generally may be regarded as uncertain given the nature of the industry and, accordingly, investments in mineral exploration companies should be regarded as highly speculative. Mineral exploration involves a significant degree of risk. An investor should carefully consider the risks and uncertainties described below. The risks and uncertainties described below are not an exhaustive list. Additional risks and uncertainties not presently known to the Company or that are considered to be immaterial may also adversely affect the Company's business. If any one or more of the following risks occur, the Company's business, financial condition and results of operations could be seriously harmed. Further, if the Company fails to meet the expectations of the public market in any given period, the market price of the Class A Common Shares could decline. An investment in the Class A Common Shares should only be made by persons who can afford a significant or total loss of their investment.

The risks discussed below also include forward-looking statements and actual results may differ substantially from those discussed in these forward-looking statements. See "Forward-Looking Statements" in this Prospectus.

Dependence on the Douay East Property

The Company is an exploration stage company and as such does not anticipate receiving revenue from its mineral properties for some time. The Company will be solely focused on the exploration and development of the Douay East Property, which does not have any identified mineral resources or reserves. Unless the Company acquires additional property interests, any adverse developments affecting the Douay East Property could have a material adverse effect upon the Company and would materially and adversely affect any profitability, financial performance and results of operations of the Company.

Mineral exploration and development involves a high degree of risk and few properties that are explored are ultimately developed into producing mines. There is no assurance that the Company's mineral exploration and development programs at the Douay East Property will result in the definition of bodies of commercial mineralization. There is also no assurance that even if commercial quantities of mineralization are discovered that Property will be brought into commercial production. Failure to do so will have a material adverse impact on the Company's operations and potential future profitability. The discovery of bodies of commercial mineralization is dependent upon a number of factors, not the least of which is the technical skill of the exploration personnel involved. The commercial viability of a mineral deposit once discovered is also dependent upon a number of factors, some of which are the particular attributes of the deposit (such as size, grade and proximity to infrastructure), metal prices and government regulations, including regulations relating to royalties, allowable production, importing and exporting of minerals and environmental protection. Most of the above factors are beyond the Company's control.

Exploration, Development and Production Risks

The exploration for and development of minerals involves significant risks, which even a combination of careful evaluation, experience and knowledge may not eliminate. Few properties that are explored are ultimately developed into producing mines. There can be no guarantee that the estimates of quantities and qualities of minerals disclosed will be economically recoverable. With all mining operations there is uncertainty and, therefore, risk associated with operating parameters and costs resulting from the scaling up of extraction methods tested in pilot conditions. Mineral exploration is speculative in nature and there can be no assurance that any minerals discovered will result in an increase in the Company's resource base.

The Company's operations will be subject to all of the hazards and risks normally encountered in the exploration, development and production of minerals. These include unusual and unexpected geological formations, rock falls, seismic activity, flooding and other conditions involved in the extraction of material, any of which could result in damage to, or destruction of, mines and other producing facilities, damage to life or property, environmental damage and possible legal liability. In addition, operations are subject to hazards that may result in environmental pollution, and consequent liability that could have a material adverse impact on the business, operations and financial performance of the Company.

Substantial expenditures are required to establish ore reserves through drilling, to develop metallurgical processes to extract the metal from the ore and, in the case of new properties, to develop the mining and processing facilities and infrastructure at any site chosen for mining. Although substantial benefits may be derived from the discovery of a major mineralized deposit, no assurance can be given that minerals will be discovered in sufficient quantities to justify commercial operations or that funds required for development can be obtained on a timely basis. The economics of developing precious metals and other mineral properties is affected by many factors including the cost of operations, variations in the grade of ore mined, fluctuations in metal markets, costs of processing equipment and such other factors as government regulations, including regulations relating to royalties, allowable production, importing and exporting of minerals and environmental protection. The remoteness and restrictions on access of properties in which the Company has an interest will have an adverse effect on profitability as a result of higher infrastructure costs. There are also physical risks to the exploration personnel working in the terrain in which the Company's properties will be located, often in poor climate conditions.

The long-term commercial success of the Company depends on its ability to explore, develop and commercially produce minerals from its properties and to locate and acquire additional properties worthy of exploration and development for minerals. No assurance can be given that the Company will be able to locate satisfactory properties or acquisition or participation. Moreover, if such acquisitions or participations are identified, the Company may determine that current markets, terms of acquisition and participation or pricing conditions make such acquisitions or participation uneconomic.

Mineral Resources and Reserves

Because the Company has not defined or delineated any resource or reserve on any of its properties, mineralization estimates for the Company's properties may require adjustments or downward revisions based upon further exploration or development work or actual production experience. In addition, the grade of ore ultimately mined, if any, may differ from that indicated by drilling results. There can be no assurance that minerals recovered in small-scale tests will be duplicated in large-scale tests under on-site conditions or in production scale.

Unless otherwise indicated, mineralization figures presented in this Prospectus are based upon estimates made by the Company, personnel and independent geologists. These estimates are imprecise and depend upon geological interpretation and statistical inferences drawn from drilling and sampling analysis which may prove to be unreliable.

There can be no assurance that these estimates will be accurate; resource or other mineralization figures will be accurate; or such mineralization could be mined or processed profitably.

Insufficient Resources or Reserves

Substantial additional expenditures will be required to establish either resources or reserves on mineral properties and to develop processes to extract the minerals. No assurance can be given that minerals will be discovered in sufficient quantities to justify commercial operations or that the funds required for development can be obtained on a timely basis or at all.

Maintaining Interests in Mineral Properties

The Company’s ability to carry out its business depends on maintaining its interest in the Douay East Property. The Company must continue to maintain the mineral claims in good standing, comply with applicable laws and obtain and maintain required permits and approvals for exploration activities. Any failure to maintain good standing, comply with applicable requirements or address title issues could adversely affect the Company’s interest in the Douay East Property and the Company’s business and prospects.

Obtaining and Renewing Licenses and Permits

In the ordinary course of business, the Company will be required to obtain and renew governmental licenses or permits for exploration, development, construction and commencement of mining at the Douay East Property. Obtaining or renewing the necessary governmental licenses or permits is a complex and time consuming process involving public hearings and costly undertakings on the part of the Company. The duration and success of the Company's efforts to obtain and renew licenses or permits are contingent upon many variables not within the Company's control, including the interpretation of applicable requirements implemented by the licensing authority. The Company may not be able to obtain or renew licenses or permits that are necessary to its operations, including, without limitation, an exploitation license, or the cost to obtain or renew licenses or permits may exceed what the Company believes they can recover from the Douay East Property. Any unexpected delays or costs associated with the licensing or permitting process could delay the development or impede the operation of a mine, which could adversely impact the Company's operations and profitability.

No Assurances

There is no assurance that economic mineral deposits will ever be discovered, or if discovered, subsequently put into production. Most exploration activities do not result in the discovery of commercially mineable deposits. The Company's future growth and profitability will depend, in part, on its ability to identify and expand its mineral reserves through additional exploration of the Douay East Property and on the costs and results of continued exploration and development programs. Mining exploration is highly speculative in nature, involves many risks and frequently is not productive. Most exploration projects do not result in the discovery of commercially mineable ore deposits and no assurance can be given that any anticipated level of recovery of mineral reserves will be realized or that any identified mineral deposit will ever qualify as a commercially mineable (or viable) ore body which can be legally and economically exploited. There can be no assurance that the Company's exploration efforts at the Douay East Property will be successful.

Title Matters, Surface Rights and Access Rights

The Property may be subject to prior unregistered agreements of transfer or indigenous land claims, and title may be affected by undetected defects. Until any such competing interests have been determined, there can be no assurance as to the validity of title of the Douay East Property and any other mining or property interests derived from or in replacement or conversion of or in connection with the claims comprising the Douay East Property or the size of the area to which such claims and interests pertain. The Company cannot guarantee that title to its mineral properties will not be challenged. Title insurance is generally not available for mineral properties and the Company's ability to ensure that it has obtained secure claim to individual mineral properties or mining concessions may be severely constrained.

Upon exercising the option under the Option Agreement, the Company would acquire the rights to some or all of the minerals in the ground, it does not thereby acquire any rights to, or ownership of, the surface to the areas covered by its mineral tenures. In areas where there are local populations or landowners, it is necessary, as a practical matter, to negotiate surface access. There is a risk that local communities or affected groups may take actions to delay, impede or otherwise terminate the contemplated activities of the Company. There can be no guarantee that the Company will be able to negotiate a satisfactory agreement with any such existing landowners/ occupiers for such access, and therefore it may be unable to carry out significant exploration and development activities. In addition, in circumstances where such access is denied, or no agreement can be reached, the Company may need to rely on the assistance of local officials or the courts in such jurisdiction, which assistance may not be provided or, if provided, may not be effective. If the development of a mine on the Douay East Property becomes justifiable it will be necessary to acquire surface rights for mining, plant, tailings and mine waste disposal. There can be no assurance that the Company will be successful in acquiring any such rights.

Additional Funding Requirements

The exploration and development of the Douay East Property will require substantial additional capital. When such additional capital is required, the Company will need to pursue various financing transactions or arrangements, including joint venturing of projects, debt financing, equity financing or other means. Additional financing may not be available when needed or, if available, the terms of such financing might not be favorable to the Company and might involve substantial dilution to existing shareholders. The Company may not be successful in locating suitable financing transactions in the time period required or at all. A failure to raise capital when needed would have a material adverse effect on the Company's business, financial condition and results of operations. Any future issuance of securities to raise required capital will likely be dilutive to existing shareholders. In addition, debt and other debt financing may involve a pledge of assets and may be senior to interests of equity holders. The Company may incur substantial costs in pursuing future capital requirements, including investment banking fees, legal fees, accounting fees, securities law compliance fees, printing and distribution expenses and other costs. The ability to obtain needed financing may be impaired by such factors as the capital markets (both generally and in the precious metals industries in particular), the Company's status as a new enterprise with a limited history, the location of the Douay East Property, the price of commodities and/ or the loss of key management personnel. Further, if the price of precious on the commodities markets decreases, then potential revenues from the Douay East Property will likely decrease and such decreased revenues may increase the requirements for capital. Failure to obtain sufficient financing will result in a delay or indefinite postponement of development or production at the Douay East Property.

Dependence on Key Personnel and Qualified and Experienced Consultants

The Company's success depends on the efforts and abilities of certain senior officers and key consultants and it ability to attract and retain such persons. Certain of the Company's consultants have significant experience in the mineral exploration industry, and the number of individuals with significant experience in this industry is small. While the Company does not foresee any reason why such officers and key consultants will not remain with the Company, if for any reason they do not, the Company could be adversely affected. The Company has not purchased key man life insurance for any of these individuals. The Company's success also depends on the availability of qualified and experienced consultants to work in the Company's operations and its ability to attract and retain such consultants.

Future Equity Issuances, Dilution and Market Overhang

The Company expects to finance future activities primarily through the issuance of additional equity or equity-linked securities. Any future sales of Class A Common Shares (or securities convertible into Class A Common Shares), including the conversion of the Special Warrants qualified by this prospectus, will dilute existing shareholders. In addition, shares held by Principals and any Builder Shares are subject to escrow under CSE policies and may be released in tranches following listing; significant releases or sales after expiry of resale restrictions could create market overhang and put downward pressure on the share price.

First Nations Land Claims

The Property may now or in the future be the subject of First Nations land claims. The legal nature of Aboriginal land claims is a matter of considerable complexity. The impact of any such claim on the Company's ownership interest in the Douay East Property cannot be predicted with any degree of certainty and no assurance can be given that a broad recognition of Aboriginal rights in the area in which the Douay East Property is located, by way of a negotiated settlement or judicial pronouncement, would not have an adverse effect on the Company's activities. Even in the absence of such recognition, the Company may at some point be required to negotiate with and seek the approval of holders of Aboriginal interests in order to facilitate exploration and development work on the Douay East Property, there is no assurance that the Company will be able to establish a practical working relationship with the First Nations in the area which would allow it to ultimately develop the Douay East Property.

Environmental Risks

All phases of the Company's operations with respect to the Douay East Property will be subject to environmental regulation. Environmental legislation involves strict standards and may entail increased scrutiny, fines and penalties for non-compliance, stringent environmental assessments of proposed projects and a high degree of responsibility for companies and their officers, directors and employees. Changes in environmental regulation, if any, may adversely impact the Company's operations and future potential profitability. In addition, environmental hazards may exist on the Douay East Property that are currently unknown. The Company may be liable for losses associated with such hazards, or may be forced to undertake extensive remedial cleanup action or to pay for governmental remedial cleanup actions, even in cases where such hazards have been caused by previous or existing owners or operators of the properties, or by the past or present owners of adjacent properties or by natural conditions. The costs of such cleanup actions may have a material adverse impact on the Company's operations and future potential profitability.

Failure to comply with applicable laws, regulations, and permitting requirements may result in enforcement actions thereunder, including orders issued by regulatory or judicial authorities causing operations to cease or be curtailed, and may include corrective measures requiring capital expenditures, installation of additional equipment, or remedial actions. Parties engaged in mining operations may be required to compensate those suffering loss or damage by reason of the mining activities and may have civil or criminal fines or penalties imposed for violations of applicable laws or regulations and, in particular, environmental laws.

The Company may be subject to reclamation requirements designed to minimize long-term effects of mining exploitation and exploration disturbance by requiring the operating company to control possible deleterious effluents and to re-establish to some degree pre-disturbance landforms and vegetation. Any significant environmental issues that may arise, however, could lead to increased reclamation expenditures and could have a material adverse impact on the Company's financial resources.

Limited Operating History and Early-Stage Property

The Company is an early-stage company, and the Douay East Property is an exploration stage property. As such, the Company will be subject to all of the business risks and uncertainties associated with any new business enterprise, including under-capitalization, cash shortages, limitations with respect to personnel, financial and other resources and lack of revenues. The current state of the Douay East Property requires significant additional expenditures before any cash flow may be generated. There is no assurance that the Company will be successful in achieving a return on shareholders' investment and the likelihood of its success must be considered in light of its early stage of operations.

The Property is in the early exploration stage and is without resources or reserves. The proposed programs on the Douay East Property are an exploratory search for a mineral deposit. Development of the Douay East Property will only follow upon obtaining satisfactory results. Exploration for and the development of minerals involve a high degree of risk and few properties, which are explored, are ultimately developed into producing properties. There is no assurance that the Company's exploration and development activities will result in any discoveries of commercial bodies of ore.

The long-term success of the Company's operations will be in large part directly related to the cost and success of its exploration programs, which may be affected by a number of factors.

Lack of Operating Cash Flow

The Company currently has no source of operating cash flow and is not expected to for the foreseeable future. The Company's failure to achieve profitability and positive operating cash flows could have a material adverse effect on its financial condition and results of operations. If the Company sustains losses over an extended period of time, it may be unable to continue our business. Further exploration and development of the Douay East Property will require the commitment of substantial financial resources. It may be several years before the Company will generate any revenues from operations, if at all. There can be no assurance that the Company will realize revenue or achieve profitability.

Regulatory Requirements

Even if the Douay East Property is proven to host economic reserves of precious or non-precious metals, factors such as governmental expropriation or regulation may prevent or restrict mining of any such deposits. Exploration and mining activities may be affected in varying degrees by government policies and regulations relating to the mining industry. Any changes in regulations or shifts in political conditions are beyond the control of the Company and may adversely affect its business. Operations may be affected in varying degrees by government regulations with respect to restrictions on production, price controls, export controls, income taxes, expropriation of the Douay East Property, environmental legislation and mine safety.

Volatility of Mineral Prices

The Company's revenues, if any, are expected to be in large part derived from the extraction and sale of precious and base minerals and metals. Factors beyond the control of the Company may affect the marketability of metals discovered, if any. Metal prices have fluctuated widely, particularly in recent years. Consequently, the economic viability of any of the Company's exploration projects cannot be accurately predicted and may be adversely affected by fluctuations in mineral prices and the demand for and supply of minerals. In addition, currency fluctuations may affect the cash flow which the Company may realize from its operations, since most mineral commodities are sold in a world market in United States dollars.

Furthermore, geopolitical uncertainty, including the potential imposition of U.S. tariffs on Canadian minerals, may have a detrimental impact on mineral prices and trade. Since the majority of Canada's mineral exports are destined for the United States, such tariffs could increase costs and reduce demand for Canadian minerals and metal products. The threat of tariffs can create high levels of uncertainty leading to price fluctuations, and investors and buyers may delay purchases or seek alternate sources, weakening demand for Canadian minerals.

Infrastructure

Exploration, development and processing activities depend, to one degree or another, on adequate infrastructure. Reliable roads, bridges, power sources and water supply are important elements of infrastructure, which affect access, capital and operating costs. The lack of availability on acceptable terms or the delay in the availability of any one or more of these items could prevent or delay exploration or development of the Douay East Property. If adequate infrastructure is not available in a timely manner, there can be no assurance that the exploration or development of the Douay East Property will be commenced or completed on a timely basis, if at all. Furthermore, unusual or infrequent weather phenomena, sabotage, government or other interference in the maintenance or provision of necessary infrastructure could adversely affect our operations.

Acquiring Additional Properties

Significant and increasing competition exists for mineral acquisition opportunities throughout the world. As a result of this competition, some of which is with large, better established mining companies with substantial capabilities and greater financial and technical resources, the Company may be unable to acquire rights to exploit additional attractive mining properties on terms it considers acceptable.

Risks Associated with Acquisitions

If appropriate opportunities present themselves, the Company may acquire other mineral claims and/ or companies. The Company currently has no commitments or agreements with respect to any other material acquisition. There can be no assurance that the Company will be able to identify, negotiate or finance future acquisitions successfully or on economic terms, or to integrate such acquisitions with its current business. The process of integrating an acquired company or mineral claims into the Company may result in unforeseen operating difficulties and expenditures and may absorb significant management attention that would otherwise be available for ongoing development of the Company's business. Future acquisitions could result in potentially dilutive issuances of equity securities, the incurrence of debt, contingent liabilities and/ or amortization expenses related to goodwill and other intangible assets, which could materially adversely affect the Company's business, results of operations and financial condition.

Executive Consultant Recruitment and Retention

The success of the Company will be dependent upon the performance of its management and key consultants. The loss of any key executive or manager or consultant of the Company may have an adverse effect on the future of the Company's business.

The number of persons skilled in acquisition, exploration and development of mining properties is limited and competition for such persons is intense. As the Company's business activity grows, it will require additional key financial, administrative, geologic and mining personnel as well as additional operations staff. There is no assurance that it will be successful in attracting, training and retaining qualified personnel as competition for persons with these skill sets increases. If the Company is not successful in attracting, training and retaining qualified personnel, the efficiency of its operations could be impaired, which could have an adverse impact on its future cash flows, earnings, results of operations and financial condition.

Adverse General Economic Conditions

The unprecedented events in global financial markets in the past several years have had a profound impact on the global economy. Many industries, including the mineral exploration sector, were impacted by these market conditions.

Some of the key impacts of the financial market turmoil included contraction in credit markets resulting in a widening of credit risk, devaluations, high volatility in global equity, commodity, foreign exchange and precious metal markets and a lack of market liquidity. A similar slowdown in the financial markets or other economic conditions, including but not limited to, inflation, tariff threats, fuel and energy costs, lack of available credit, the state of the financial markets, interest rates and tax rates, may adversely affect the Company's operations. Specifically, a global credit/liquidity crisis could impact the cost and availability of financing and our overall liquidity, the volatility of mineral prices would impact the Company's prospects, volatile energy, commodity and consumables prices and currency exchange rates would impact costs and the devaluation and volatility of global stock markets would impact the valuation of its equity and other securities. These factors could have a material adverse effect on the Company's financial condition and results of operations.

In recent years, the securities markets in Canada, as well as in other countries around the world, have experienced a high level of price and volume volatility, and the market prices of securities of many companies have experienced wide fluctuations in price that have not necessarily been related to the operating performance, underlying asset values or prospects of such companies. There can be no assurance that continual fluctuations in price will not occur. It may be anticipated that any quoted market for the Class A Common Shares will be subject to market trends and conditions generally, notwithstanding any potential success of the Company in developing assets, adding additional resources, establishing feasibility of deposits or creating revenues, cash flows or earnings. The value of securities will be affected by market volatility. An active public market for the Class A Common Shares might not develop or be sustained. If an active public market for the Class A Common Shares does not develop or continue, the liquidity of a shareholder's investment may be limited and the price of the Class A Common Shares may decline.

Claims and Legal Proceedings

The Company may be subject to claims or legal proceedings covering a wide range of matters that arise in the ordinary course of business activities. These matters may give rise to legal uncertainties or have unfavourable results. The Company may carry liability insurance coverage and mitigate risks that can be reasonably estimated; however, there is a risk that insurance may not be adequate to cover all possible risks arising from the Company's operations. Such matters can be time-consuming, divert management's attention and resources and cause the Company to incur significant expenses. Furthermore, because litigation is inherently unpredictable, the results of any such actions may have a material adverse effect on the Company's business, operating results or financial condition.

Force Majeure

The Company's projects now or in the future may be adversely affected by risks outside the control of the Company, including the price of precious metals on world markets, labour unrest, civil disorder, war, subversive activities or sabotage, fires, floods, explosions or other catastrophes, epidemics or quarantine restrictions.

Uncertainty of Use of Proceeds

Although the Company has set out its intended use of proceeds in this Prospectus, these intended uses are estimates only and subject to change. While management does not contemplate any material variation, management does retain broad discretion in the application of such proceeds. The failure by the Company to apply these funds effectively could have a material adverse effect on the Company's business, including the Company's ability to achieve its stated business objectives.

Competition

All aspects of the Company's business will be subject to competition from other parties. Many of the Company's competitors for the acquisition, exploration, production and development of mineral properties, and for capital to finance such activities, will include companies that have greater financial and personnel resources available to them than the Company. Competition could adversely affect the Company's ability to acquire suitable properties or prospects in the future.

Conflicts of Interest

Certain of the directors and officers of the Company will be engaged in, and will continue to engage in, other business activities on their own behalf and on behalf of other companies (including mineral resource companies) and, as a result of these and other activities, such directors and officers of the Company may become subject to conflicts of interest. The BCBCA provides that in the event that a director has a material interest in a contract or proposed contract or agreement that is material to the Company, the director shall disclose his interest in such contract or agreement and shall refrain from voting on any matter in respect of such contract or agreement, subject to and in accordance with the BCBCA. To the extent that conflicts of interest arise, such conflicts will be resolved in accordance with the provisions of the BCBCA. To the proposed management of the Company's knowledge, as at the date hereof, other than as disclosed under 'Optionor' in the Glossary regarding Brian Morales' roles with Highland Critical Minerals Inc. and Great Red Lake Gold Corp., which have entered into mineral property transactions with the Optionor, no director or officer of the Company has any existing material conflicts of interest with the Company.

Dividends

To date, the Company has not paid any dividends on the outstanding Class A Common Shares. Any decision to pay dividends on the Class A Common Shares will be made by the Board on the basis of the Company's earnings, financial requirements and other conditions.

Operating Hazards, Risks and Insurance

The ownership, exploration, operation and development of a mine or mineral property involves many risks which even a combination of experience, knowledge and careful evaluation may not be able to overcome. These risks include environmental hazards, industrial accidents, explosions and third-party accidents, the encountering of unusual or unexpected geological formations, ground falls and cave-ins, mechanical failure, unforeseen metallurgical difficulties, power interruptions, flooding, earthquakes and periodic interruptions due to inclement or hazardous weather conditions. These occurrences could result in environmental damage and liabilities, work stoppages, delayed production and resultant losses, increased production costs, damage to, or destruction of, mineral properties or production facilities and resultant losses, personal injury or death and resultant losses, asset write downs, monetary losses, claims for compensation of loss of life and/ or damages by third parties in connection with accidents (for loss of life and/or damages and related pain and suffering) that occur on Company property, and punitive awards in connection with those claims and other liabilities.

It is not always possible to fully insure against such risks, and the Company may decide not to take out insurance against such risks as a result of high premiums or other reasons. Should such liabilities arise they could reduce or eliminate any future profitability and result in an increase in costs and a decline in value of our securities. Liabilities that the Company incurs may exceed the policy limits of insurance coverage or may not be covered by insurance, in which event the Company could incur significant costs that could adversely impact its business, operations, potential profitability or value. Despite efforts to attract and retain qualified personnel, as well as the retention of qualified consultants, to manage the Company's interests, even when those efforts are successful, people are fallible and human error could result in significant uninsured losses. These could include loss or forfeiture of mineral interests or other assets for non-payment of fees or taxes, significant tax liabilities in connection with any tax planning effort the Company might undertake and legal claims for errors or mistakes by personnel.

Absence of Public Trading Market

Currently, there is no public market for the Class A Common Shares and there can be no assurance that an active market for the Class A Common Shares will develop or be sustained after the Listing Date. If an active market does develop, trading may be limited and the market price may be volatile and may not reflect the Company's underlying value or project results. Investors may be unable to sell shares at desired times or prices. If an active public market for the Class A Common Shares does not develop, the liquidity of an investor's investment may be limited and the share price may decline below the price paid for the Common Shares by such investor.

Global Events Risk

Global economic instability, geopolitical conflicts or health crises could adversely affect the Company. The Company's ability to raise capital and carry out exploration may be impacted by macro-economic events beyond its control. For instance, global inflation or recessions can tighten capital markets; wartime supply chain disruptions can delay or increase the cost of equipment and materials; and public health emergencies (such as pandemics) can restrict travel to project sites and cause workforce shortages. These factors could each materially and negatively affect our business plans.

Stock Volatility and Low Liquidity

Junior mining equities often experience significant price fluctuations and low trading volumes. The Class A Common Shares may be thinly traded, and the market price could be volatile due to factors unrelated to the Company's actual exploration results (including general market conditions, sector sentiment and speculative trading). As a result, investors may experience material price swings and illiquidity.

Ability to Continue as a Going Concern

The Company has no operating revenues and expects to incur losses for the foreseeable future. If sufficient funding is not available when required, the Company may be forced to delay or curtail planned exploration, and there is a risk the Company may be unable to continue as a going concern.

PROMOTER

Carlo Rigillo took the initiative in founding and organizing the business of the Company and, accordingly, may be considered a promoter of the Company within the meaning of applicable securities legislation in British Columbia. As at the date of this Prospectus, Carlo Rigillo beneficially owns or controls, directly or indirectly, an aggregate of 150,001 Class A Common Shares.

To the knowledge of the Company, as at the date of this Prospectus and within the ten years before the date of this Prospectus, except as disclosed herein, no director or executive officer of the Company is or has been a director, chief executive officer or chief financial officer of any person or company (including the Company), that while that person was acting in that capacity:

(c) Was subject of an order for a period of more than 30 consecutive days; or

(d) Was subject to an order that was issued after the director or executive officer ceased to be a director, chief executive officer or chief financial officer and which resulted from an event that occurred while that person was acting in the capacity as director, chief executive officer or chief financial officer.

LEGAL PROCEEDINGS AND REGULATORY ACTIONS

Legal Proceedings

There are no legal proceedings outstanding, threatened or pending as of the date of this Prospectus by or against the Company or to which it is a party or its business or any of its assets is the subject of, nor to the knowledge of the directors and officers of the Company are any such legal proceedings contemplated which could become material to a purchaser of the Company's securities.

Regulatory Actions

There have not been any penalties or sanctions imposed against the Company by a court relating to provincial or territorial securities legislation or by a securities regulatory authority, nor have there been any other penalties or sanctions imposed by a court or regulatory body against the Company, and the Company has not entered into any settlement agreements before a court relating to provincial or territorial securities legislation or with a securities regulatory authority.

INTEREST OF MANAGEMENT AND OTHERS IN MATERIAL TRANSACTIONS

Other than as set forth elsewhere in this Prospectus, the Company is not aware of any material interest, direct or indirect, by way of beneficial ownership of securities or otherwise, of any director or executive officer, any person or company who owns of record, or is known by the Company to own beneficially, directly or indirectly, more than 10% of the Class A Common Shares of the Company or any associate or affiliate of the foregoing persons or companies in any transaction since its incorporation or in any proposed transaction that has materially affected or is reasonably expected to materially affect the Company.

AUDITORS, TRANSFER AGENT AND REGISTRAR

The auditor of the Company is MNP LLP of 50 Burnhamthorpe Road West, Suite 900, Mississauga, ON L5B 3C2 (“**MNP**”). MNP is independent of the Company within the meaning of the Code of Professional Conduct of Chartered Professional Accountants of British Columbia.

The transfer agent and registrar for the Class A Common Shares is proposed to be Integral Transfer Agency Inc. at its offices of 401 Bay St. #2702, Toronto, ON M5H 2Y4.

MATERIAL CONTRACTS

Except for contracts made in the ordinary course of business and those mentioned above, the following are the only material contracts entered into by the Company from incorporation to the date of this Prospectus: (i) the Option Agreement dated July 10, 2025; (ii) the Escrow Agreement dated June 26, 2026; and (iii) the Royalty Agreement dated May 7, 2026. The Company will file on SEDAR+ all of its material contracts.

EXPERTS

Names of Experts

The following are persons or companies whose profession or business gives authority to a statement made in this Prospectus as having prepared or certified a part of that document, report, or valuation described in this Prospectus:

- MNP is the auditor of the Company, who prepared the audit report on the Company's financial statements included in and forming part of this Prospectus; and

- Mark Richardson, M.Sc., P.Geo., OGQ 10929, Axis Geoscience, who is a Qualified Person as defined in NI 43-101, authored the Technical Report, which is summarized in this Prospectus and is available in its full form on the Company's profile on SEDAR+.

Interests of Experts

None of the persons set out under the heading "*Experts – Names of Experts*" have held, received or is to receive any registered or beneficial interests, direct or indirect, in any securities or other property of the Company or of its associates or affiliates when such person prepared the report, valuation, statement or opinion aforementioned or thereafter.

OTHER MATERIAL FACTS

Other than as disclosed herein, there are no further material facts or particulars in respect of the securities previously issued by the Company that are not already disclosed herein that are necessary to be disclosed for this Prospectus to contain full, true and plain disclosure of all material facts relating to such securities

RIGHTS OF WITHDRAWAL AND RESCISSION

This Prospectus qualifies the distribution of 1,409,000 Special Warrant Shares and 704,500 Underlying Warrants issuable for no additional consideration upon the exercise or deemed exercise of 1,409,000 Special Warrants. Accordingly, the statutory two-business-day right of withdrawal that applies to a purchase made under a prospectus does not apply in connection with the qualification of the Special Warrant Shares and Underlying Warrants under this Prospectus.

Securities legislation in British Columbia and Ontario provides purchasers with remedies for rescission or damages if the prospectus and any amendment contain a misrepresentation or are not delivered to the purchaser. These remedies for rescission or damages must be exercised within the time limits prescribed by the securities legislation of the purchaser's province.

In Ontario, the statutory right of rescission under securities legislation allows purchasers to rescind or cancel the agreement if the offering document contains a misrepresentation. The time limit for exercising this right is typically 180 days from the date of the transaction but may vary depending on the circumstances. Purchasers are advised to consult the specific provisions of the *Securities Act* (Ontario) or seek advice from a legal adviser to fully understand these rights.

Purchasers should refer to the applicable provisions of the securities legislation of their province for the particulars of these rights or consult with a legal adviser.

The Company has granted to each holder of a Special Warrant a contractual right of rescission of the prospectus-exempt transaction under which the Special Warrant was initially acquired pursuant to the terms of the subscription agreement entered into by each subscriber in connection with the Special Warrant Financing (the "**Special Warrant Subscription Agreement**"). The contractual right of rescission provides that if a holder of a Special Warrant who acquires another security of the Company on exercise or deemed exercise of the Special Warrant as provided for in this Prospectus is, or becomes, entitled under the securities legislation of a jurisdiction to the remedy of rescission because of this Prospectus or an amendment to this Prospectus containing a misrepresentation, (a) the holder is entitled to rescission of both the holder's exercise or deemed exercise of its Special Warrant and the private placement transaction under which the Special Warrant was initially acquired, (b) the holder is entitled in connection with the rescission to a full refund of all consideration paid to the Company on the acquisition of the Special Warrant, and (c) if the holder is a permitted assignee of the interest of the original Special Warrant subscriber, the holder is entitled to exercise the rights of rescission and refund as if the holder was the original subscriber.

FINANCIAL STATEMENTS

The audited financial statements and MD&A of the Company for the period ended December 31, 2025, and the audited interim financial statements and interim MD&A for the three-month period ended March 31, 2026, are included in this Prospectus as Appendix A.

APPENDIX A
FINANCIAL STATEMENTS & MD&A

The audited financial statements and MD&A of Abitibi Greenstone Gold Corp. for the period ended December 31, 2025, and the audited interim financial statements and interim MD&A for the three-month period ended March 31, 2026.

[Attached as pages following]

Abitibi Greenstone Gold Corp.
(formerly 1537408 B.C. Ltd.)

Financial Statements

For the period from April 29, 2025 (date of incorporation) to December 31, 2025

(In Canadian Dollars)

Independent Auditor's Report

To the Shareholders of Abitibi Greenstone Gold Corp. (formerly 1537408 B.C. Ltd.):

Opinion

We have audited the financial statements of Abitibi Greenstone Gold Corp. (formerly 1537408 B.C. Ltd.) (the "Company"), which comprise the statement of financial position as at December 31, 2025, and the statements of loss and comprehensive loss, changes in shareholders' equity and cash flows for the period from April 29, 2025 (date of incorporation) to December 31, 2025, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2025, and its financial performance and its cash flows for the period from April 29, 2025 (date of incorporation) to December 31, 2025 in accordance with IFRS® Accounting Standards as issued by the International Accounting Standards Board.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material Uncertainty Related to Going Concern

We draw attention to Note 1 in the financial statements, which indicates that the Company incurred a net loss during the period from April 29, 2025 (date of incorporation) to December 31, 2025 and, as of that date, the Company had an accumulated deficit. As stated in Note 1, these events or conditions, along with other matters as set forth in Note 1, indicate that a material uncertainty exists that may cast significant doubt on the Company’s ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Other Information

Management is responsible for the other information. The other information comprises Management’s Discussion and Analysis.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. We obtained Management’s Discussion and Analysis prior to the date of this auditor’s report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS® Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

MNP LLP

Mississauga, Ontario

Chartered Professional Accountants

June 29, 2026

Licensed Public Accountants

50 Burnhamthorpe Road West, Suite 900, Mississauga, Ontario, L5B 3C2
T: 416.626.6000 F: 416.626.8650 MNP.ca

Abitibi Greenstone Gold Corp. (formerly 1537408 B.C. Ltd.)
Statement of Financial Position
As at December 31, 2025
(in Canadian Dollars)

		December 31, 2025
Assets		
Cash	$	312,507
		312,507
Property option rights (Note 4)		5,000
	$	317,507
Liabilities		
Accounts payable and accrued liabilities (Note 7)	$	22,565
Shareholders' Equity		
Share capital (Note 5)		344,858
Shares to be issued (Note 5)		750
Contributed surplus		125,643
Accumulated deficit		(176,309)
Total shareholders' equity		294,942
Total liabilities and shareholders' equity	$	317,507

Incorporation and nature of business (Note 1)
Subsequent events (Note 10)

Approved by the Board **Carlo Rigillo**
Director (signed)

The accompanying notes are an integral part of these audited financial statements.

Abitibi Greenstone Gold Corp. (formerly 1537408 B.C. Ltd.)
Statement of Loss and Comprehensive Loss
For the period from April 29, 2025 (date of incorporation) to December 31, 2025
(in Canadian Dollars)

		For the period from April 29, 2025 (date of incorporation) to December 31, 2025
Expenses		
Exploration expenses (Note 8)	$	149,055
Professional fees (Note 7)		27,116
Bank fees		138
Total expenses	$	**(176,309)**
Net loss and comprehensive loss	$	**(176,309)**
Net loss per share (basic and diluted)		**($0.08)**
Weighted average number of shares outstanding (basic and diluted)		**2,107,287**

The accompanying notes are an integral part of these audited financial statements.

Abitibi Greenstone Gold Corp. (formerly 1537408 B.C. Ltd.)
Statement of Changes in Shareholders' Equity
For the period from April 29, 2025 (date of incorporation) to December 31, 2025
(in Canadian Dollars)

	Number of Shares		**Share Capital**		**Shares to be issued**		**Contributed surplus**		**Accumulated Deficit**		**Shareholders' Equity**
Balance, April 29, 2025	1	$	1	$	-	$	-	$	-	$	1
Shares issued for cash (Note 5)	300,000		3,000		750		-		-		3,750
Shares issued for cash (Note 5)	8,250,000		126,767		-		38,233		-		165,000
Shares issued for cash (Note 5)	6,050,000		215,090		-		87,410		-		302,500
Net loss for the period	-		-		-		-		(176,309)		(176,309)
Balance, December 31, 2025	**14,600,001**	**$**	**344,858**	**$**	**750**	**$**	**125,643**	**$**	**(176,309)**	**$**	**294,942**

The accompanying notes are an integral part of these audited financial statements.

Abitibi Greenstone Gold Corp. (formerly 1537408 B.C. Ltd.)
Statement of Changes in Cash Flows
For the period from April 29, 2025 (date of incorporation) to December 31, 2025
(in Canadian Dollars)

		For the period from April 29, 2025 (date of incorporation) to December 31, 2025
Cash flows used in operating activities		
Net loss for the period	**$**	**(176,309)**
Changes in working capital:		
Accounts payable and accrued liabilities		22,565
Net cash used in operating activities		**(153,744)**
Financing Activities		
Proceeds from the issuance of shares (Note 5)		470,501
Proceeds from shares to be issued (Note 5)		750
Net cash provided by financing activities		**471,251**
Investing Activities		
Property option rights (Note 4)		(5,000)
Net cash used in investing activities		**(5,000)**
Net change in cash		312,507
Cash, beginning of period		-
Cash, ending of period	**$**	**312,507**

The accompanying notes are an integral part of these audited financial statements.

1. INCORPORATION AND NATURE OF BUSINESS

Abitibi Greenstone Gold Corp. (formerly 1537408 B.C. Ltd.) (“Abitibi” or the “Company”) was incorporated on April 29, 2025, under the Business Corporations Act (British Columbia) (the “BCBCA”). On December 24, 2025, the Company changed its name from 1537408 B.C. Ltd. to Abitibi Greenstone Gold Corp. The Company’s registered address is 1170 – 1040 West Georgia Street, Vancouver, BC V6E 4H1 and its head office is 1 Adelaide Street, Suite 801, Toronto, Ontario M5C 2V9.

On June 29, 2026, the Director approved the audited financial statements for the period from April 29, 2025 (date of incorporation) to December 31, 2025.

Going concern

These financial statements have been prepared on the basis that the Company will continue as a going concern. Additional funds will be required to enable the Company to pursue such an initiative, and the Company may be unable to obtain such financing on terms which are satisfactory to it. Furthermore, as at December 31, 2025, the Company had incurred a net loss of $176,309 and has an accumulated deficit of $176,309 from April 29, 2025 (the date of incorporation) to December 31, 2025. These factors indicate the existence of a material uncertainty that may cast significant doubt on the Company’s ability to continue as a going concern, and therefore it may be unable to realize its assets and discharge its liabilities in the normal course of business.

2. BASIS OF PRESENTATION

Statement of Compliance

The financial statements have been prepared in accordance with IFRS® Accounting Standards (“IFRS”) as issued by the International Accounting Standards Board (“IASB”) and Interpretations of the International Financial Reporting Interpretations Committee (“IFRIC”).

Basis of Presentation

These financial statements are presented in Canadian dollars (“CAD”), which is the Company’s functional and presentation currency. The financial statements are prepared on a historical cost basis except for certain financial statements classified as fair value through profit or loss (“FVTPL”), which are stated at their fair value. The accounting policies have been applied consistently throughout the entire period presented in these financial statements.

3. MATERIAL ACCOUNTING POLICY INFORMATION

Financial Instruments

Recognition

The Company recognizes financial assets and financial liabilities on the date the Company becomes a party to the contractual provisions of the instruments.

3. MATERIAL ACCOUNTING POLICY INFORMATION - continued

Classification

The Company classifies its financial assets and financial liabilities in the following measurement categories: i) those to be measured subsequently at fair value (either through other comprehensive income or through profit or loss, and ii) those to be measured at amortized cost. The classification of financial assets depends on the business model for managing the financial assets and the contractual terms of the cash flows.

Financial liabilities are classified as those to be measured at amortized cost unless they are designated as those to be measured subsequently at fair value through profit or loss (irrevocable election at the time of recognition). For assets and liabilities measured at fair value, gains and losses are either recorded in profit or loss or other comprehensive income.

The Company reclassifies financial assets when and only when its business model for managing those assets changes. Financial liabilities are not reclassified.

The Company has implemented the following classifications:

(a) Cash is classified as assets at fair value and any period change in fair value is recorded in profit or loss.

(b) Accounts payable and accrued liabilities are classified as other financial liabilities and measured at amortized cost using the effective interest rate method.

Measurement

All financial instruments are required to be measured at fair value on initial recognition, plus, in case of a financial asset or financial liability not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability. Transaction costs of financial assets and financial liabilities carried at fair value through profit or loss are expensed in profit or loss.

Financial assets that are held within a business model whose objective is to collect the contractual cash flows, and that have contractual cash flows that are solely payments or principal and interest on the principal outstanding are generally measured at amortized cost at the end of the subsequent accounting periods. All other financial assets including equity investments are measured at their fair values at the end of subsequent accounting periods, with any changes taken through profit and loss or other comprehensive income (irrevocable election at the time of recognition).

Additional fair value measurement disclosure includes classification of financial instrument fair values in a fair value hierarchy comprising three levels reflecting the significance of the inputs used in making the measurements which are as follows:

Level 1: Valuations based on quoted prices (unadjusted) in active markets for identical assets or liabilities:

Level 2: Valuations based on directly or indirectly observable inputs in active markets for similar assets or liabilities, other than Level 1 prices, such as quoted interest or currency exchange rates; and

3. MATERIAL ACCOUNTING POLICY INFORMATION – continued

Level 3: Valuations based on significant inputs that are not derived from observable market date, such as discounted cash flow methodologies based on internal cash flow forecast.

Cash is a level 1 financial instrument measured at fair value on the statement of financial position.

Income Taxes

Income tax comprises current and deferred tax. Income tax is recognized in profit or loss except to the extent that it relates to items recognized directly in equity or other comprehensive income, in which case the income tax is also recognized directly in equity or other comprehensive income.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted at the end of the reporting period, and any adjustment to tax payable in respect of previous years. Current tax assets and current tax liabilities are only offset if a legally enforceable right exists to offset the amounts and the Company intends to settle on a net basis, or to realize the asset and settle the liability simultaneously.

Deferred tax is recognized in respect of all qualifying temporary differences arising between the tax basis of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax is determined on a non-discounted basis using tax rates and laws that have been enacted or substantively enacted at the end of the reporting period and are expected to apply when the deferred tax asset or liability is settled. Deferred tax assets are recognized to the extent that it is probable that the assets can be recovered. Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset tax assets and liabilities and when the deferred tax balances relate to the same taxation authority.

Deferred tax assets are recognized to the extent future recovery is probable. At each reporting period end, deferred tax assets are reduced to the extent that it is no longer probable that sufficient taxable earnings will be available to allow all or part of the asset to be recovered.

Provisions for taxes are made using the best estimate of the amount expected to be paid based on a qualitative assessment of all relevant factors. The Company reviews the adequacy of these provisions at the end of the reporting period. However, it is possible that at some future date an additional liability could result from audits by taxing authorities. Where the final outcome of these tax-related matters is different from the amounts that were initially recorded, such differences will affect the tax provisions in the period in which such determination is made.

Estimates

The preparation of financial statements in conformity with IFRS accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates used in the financial statements.

Share capital

Proceeds from the issuance of common shares are classified as equity in the statement of financial position. Incremental costs directly attributable to the issuance of shares are recognized as a deduction, net of any tax effects.

3. MATERIAL ACCOUNTING POLICY INFORMATION – continued

Exploration and Evaluation Assets

Exploration and evaluation rights to exploration

The Company capitalizes direct property option acquisition costs and those expenditures incurred following the determination that the property has economically recoverable reserves. Mineral property acquisition costs include cash consideration, option payment under an earn-in arrangement and the fair value of common shares issued for mineral property interests, pursuant to the terms of the relevant agreement.

The carrying values of exploration and evaluation assets are assessed for impairment when facts and circumstances suggest that the carrying amount of an exploration and evaluation asset may exceed its recoverable amount. The carrying value of the exploration and evaluation asset is reviewed for indications of impairment at each reporting date. When impairment indicators exist, the asset's recoverable amount is estimated. If it is determined that the estimated recoverable amount is less than the carrying value of an asset, then a write-down is made with a charge to operations.

An impairment loss is reversed if there is indication that there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of amortization, if no impairment loss had been recognized.

Exploration and evaluation expenditures

Exploration and evaluation ("E&E") expenditures are charged to operations in the period incurred until such time as it has been determined that a property has economically recoverable resources, in which case subsequent exploration costs incurred to develop a property are capitalized into property, plant, and equipment.

Share-based payments

Equity-settled share-based payments for directors, officers, employees, and consultants are measured at fair value at the date of grant and recorded as compensation expense in the financial statements with a corresponding credit to reserves. Share options are measured at the fair value of each tranche on the grant date using the Black-Scholes option pricing model and are recognized in their respective vesting period using the Company's expected forfeiture rate. Any consideration paid by directors, officers, employees and consultants on exercise of equity-settled share-based payments is credited to share capital together with the fair value previously recorded in reserves. Shares are issued from treasury upon the exercise of equity-settled share-based instruments.

Basic and Diluted Loss per Share

Basis loss per share is computed by dividing the net loss applicable to common shares by the weighted average number of common shares outstanding for the relevant period. Diluted loss per share is computed by dividing the net loss applicable to common shares by the sum of the weighted average number of common shares issued and outstanding and all additional common shares that would have been outstanding if potentially dilutive instruments were converted. All options and warrants are considered anti-dilutive when the Company is in a loss position.

(in Canadian Dollars)

4. PROPERTY OPTION RIGHTS

On July 10, 2025, the Company and Solstice Gold Corp. (“Solstice”) entered into a Definitive Option Agreement (the “Agreement”) for the Company to have 100% interest in Douay East Project, located in Quebec, Canada. Under the terms of the Agreement, the Company paid Solstice $5,000 in cash as the initial cash payment. In addition, the Company must pay $25,000 at the earlier of 6 months from the date of the listing on a national stock exchange in Canada or 12 months from July 10, 2025. The Company will also pay a two percent (2%) net smelter returns royalty of which up to one percent (1%) can be repurchased at a fixed price of $800,000.

5. SHARE CAPITAL

Authorized - Unlimited common shares

Issued	**#**	**$**
Balance, April 29, 2025 (i)	1	1
Shares issued to directors and officers (ii)	300,000	3,000
Private placement (ii)	8,250,000	126,767
Private placement (iv)	6,050,000	215,090
Balance, December 31, 2025	**14,600,001**	**344,858**

(i) April 29, 2025, the Company issued 1 common share at a price of $1.00 per share.

(ii) On November 15, 2025, the Company issued 300,000 common shares at a price of $0.01 per share for gross proceeds of $3,000. The shares were granted to directors and officers of the Company. The Company received $750 for 75,000 common shares to be issued to directors of the Company. The shares to be issued are granted a price of $0.01 per share.

(iii) On October 31, 2025, the Company closed a non-brokered private placement financing (the “Offering”) for gross proceeds of $165,000 and issued 8,250,000 Units of the Company at a price of $0.02 per unit. Each Unit is comprised of one (1) Class A Common Share and one three-quarters (3/4) of a warrant, with each warrant exercisable to acquire one (1) additional Common Share at an exercise price of $0.15 per warrant for a period of five (5) years. No finders’ fees were paid in connection with the Offering. The Company used the relative fair value method to allocate the proceeds between the common shares and the warrants. As at October 31, 2025, $126,767 was recognized as the fair value of the common shares issued.

(iv) On December 31, 2025, the Company closed a non-brokered private placement financing (the “Offering”) for gross proceeds of $302,500 and issued 6,050,000 Units of the Company at a price of $0.05 per unit. Each Unit is comprised of one (1) Class A Common Share and one three-quarters (3/4) of a warrant, with each warrant exercisable to acquire one (1) additional Common Share at an exercise price of $0.15 per warrant for a period of five (5) years. No finders’ fees were paid in connection with the Offering. The Company used the relative fair value method to allocate the proceeds between the common shares and the warrants. As at December 31, 2025, $215,090 was recognized as the fair value of the common shares issued.

(in Canadian Dollars)

5. SHARE CAPITAL - continued

Warrants

For the period from April 29, 2025 (date of incorporation) to December 31, 2025, the warrant activity is as follows:

Issued	Number	Weighted Average Exercise Price
Balance, April 29, 2025	-	-
Granted (i)	6,187,500	$0.15
Granted (ii)	4,537,500	$0.15
Outstanding, December 31, 2025	**10,725,000**	**$0.15**

(i) On October 31, 2025, the Company granted 6,187,500 warrants in connection with a non-brokered private placement, which are exercisable within five years form the date of grant at an exercise price of $0.15 per warrant. The estimated fair value of warrants granted is determined using the Black-Scholes pricing model using the following assumptions: dividend yield 0%, discount rate of 2.73%, expected volatility of 100% and an expected life of five years. The fair value attributed to these warrants was $38,233 and has been recorded as a charge to contributed surplus.

(ii) On December 31, 2025, the Company granted 4,537,500 warrants in connection with a non-brokered private placement, which are exercisable within five years form the date of grant at an exercise price of $0.15 per warrant. The estimated fair value of warrants granted is determined using the Black-Scholes pricing model using the following assumptions: dividend yield 0%, discount rate of 2.95%, expected volatility of 100% and an expected life of five years. The fair value attributed to these warrants was $87,410 and has been recorded as a charge to contributed surplus.

6. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

Fair Value

Fair value estimates of financial instruments are made at a specific point in time, based on relevant information about financial markets and specific financial instruments. As these estimates are subjective in nature, involving uncertainties and matters of significant judgment, they cannot be determined with precision. Changes in assumptions can significantly affect estimated fair values.

The fair value of accounts payable and accrued liabilities approximates its carrying value due to the short-term maturity. Cash is measured using level 1 hierarchy.

Capital Management

The Company's capital consists of shareholders' equity. The Company's objective for managing capital is to maintain sufficient capital to identify, evaluate and complete an acquisition or other transaction.

(in Canadian Dollars)

6. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES - continued

The Company sets the amount of capital in relation to risk and manages the capital structure and adjusts it in light of changes to economic conditions and the risk characteristics of the underlying assets. The Company's objectives when managing capital are: i. to maintain a flexible capital structure, which optimizes the cost of capital at an acceptable risk; and ii. to maintain investor, creditor and market confidence in order to sustain the future development of the business.

The Company is not subject to capital requirements.

Credit Risk

Credit risk is the risk of loss due to the counterparty's inability to meet its obligations. The Company's exposure to credit risk is on its cash. Risk associated with cash is managed through the use of major banks which are high credit quality financial institutions as determined by rating agencies. The Company is not exposed to significant credit risk.

Liquidity Risk

Liquidity risk is the risk that the Company will encounter difficulties in meeting obligations when they become due. The Company ensures that there is sufficient capital in order to meet short-term operating requirements, after taking into account the Company's holdings of cash and cash equivalents. The Company's accounts payable and accrued liabilities are due within 90 days of December 31, 2025.

7. RELATED PARTY TRANSACTIONS

For the period from April 29, 2025, (date of incorporation) to December 31, 2025, $2,260 of professional fees were payable to an officer of the Company.

8. EXPLORATION EXPENSES

For the period from April 29, 2025 (date of incorporation) to December 31, 2025, the Company incurred $149,055 of exploration expenses. A breakdown of the type of expenses is listed in the table below:

	$
Technical report (43-101)	22,377
Geophysical survey	126,678
Outstanding, December 31, 2025	**149,055**

(in Canadian Dollars)

9. INCOME TAXES

The reconciliation of the combined Canadian federal and provincial statutory income tax rate of 27% to the effective tax rate is as follows:

	Period from April 29, 2025 (date of incorporation) to December 31, 2025
Net (loss) before recovery of income tax	$(176,309)
Expected income tax (recovery)	(47,603)
Change in tax benefits not recognized	47,603
Income tax (recovery)	-

Unrecognized deferred tax assets

Deferred taxes are provided as a result of temporary differences that arise due to the differences between the income tax values and the carrying amount of assets and liabilities. Deferred tax assets have not been recognized in respect of the following deductible temporary differences:

	2025
Operating tax losses carried forward	**$ 27,254**
Resource pools – mineral properties	**149,055**
	$176,309

The Canadian operating tax loss carry forwards expire as noted in the table below. The remaining deductible temporary differences may be carried forward indefinitely. Deferred tax assets have not been recognized in respect of these items because it is not probable that future taxable profit will be available against which the Company can utilize the benefits therefrom.

The Company's Canadian operating tax losses expire as follows:

2045	**27,254**
	$27,254

10. SUBSEQUENT EVENT

Subsequent to December 31, 2025, the Company received gross proceeds of $211,350 of subscription advances for 1,409,000 Special Warrant Share financing at a price of $0.15 per special warrant share. The Special Warrant financing will be exercisable for one purchase special warrant share and one-half of one Underlying Warrant (the "Underlying Warrant"). Each Underlying Warrant will be exercisable for the purchase of one Class A Common Share at a price of $0.25 per share for a period of 18 months following the exercise or deemed exercise of the Special Warrants.

Abitibi Greenstone Gold Corp. (formerly 1537408 B.C. Ltd.)
Management Discussion and Analysis
For the period from April 29, 2025 (date of incorporation) to December 31, 2025

June 29, 2026

The following management discussion and analysis ("MD&A") of the results of the operations and financial position of Abitibi Greenstone Gold Corp. (formerly 1537408 B.C. Ltd.) (the "Company" or "Abitibi") for the period from April 29, 2025 (date of incorporation) to December 31, 2025, should be read in conjunction with the Company's audited financial statements for the period from April 29, 2025 (date of incorporation) to December 31, 2025. All figures contained in this MD&A are presented in Canadian dollars.

Forward-Looking Statements

Certain statements contained in this MD&A may constitute forward-looking statements. These statements relate to future events or the Company's future performance. All statements, other than statements of historical fact, may be forward-looking statements.

Forward-looking statements are often, but not always, identified by the use of words such as "seek", "anticipate", "plan", "continue", "estimate", "expect", "may", "will", "project", "predict", "propose", "potential", "targeting", "intend", "could", "might", "should", "believe" and similar expressions. These statements involve known and unknown risks, uncertainties and other factors that may cause actual results or events to differ materially from those anticipated in such forward-looking statements. The Company believes that the expectations reflected in those forward-looking statements are reasonable, but no assurance can be given that these expectations will prove to be correct and such forward-looking statements included in this MD&A should not be unduly relied upon by investors as actual results may vary. These statements speak only as of the date of this MD&A and are expressly qualified, in their entirety, by this cautionary statement. The Company's actual results could differ materially from those anticipated in these forward-looking statements as a result of various risk factors.

The Company

Abitibi was incorporated on April 29, 2025, under the Business Corporations Act (British Columbia) (the "BCBCA"). On December 24, 2025, the Company changed its name from 1537408 B.C. Ltd. to Abitibi Greenstone Gold Corp. The Company's registered address is 1170 – 1040 West Georgia Street, Vancouver, BC V6E 4H1 and the Company's head office is 1 Adelaide Street Suite 801, Toronto, Ontario M5C 2V9.

On April 29, 2025, the Company issued 1 common share at $1.00.

On November 15, 2025, the Company issued 300,000 common shares at a price of $0.01 per share for gross proceeds of $3,000. The shares were granted to directors and officers of the Company. The Company received $750 for 75,000 common shares to be issued to directors of the Company. The shares to be issued are granted a price of $0.01 per share.

On October 31, 2025, the Company closed a non-brokered private placement financing (the "Offering") for gross proceeds of $165,000 and issued 8,250,000 Units of the Company at a price of $0.02 per share. Each Unit is comprised of one (1) Class A Common Share and one three-quarters (3/4) of a warrant, with each warrant exercisable to acquire one (1) additional Common Share at an exercise price of $0.15 per warrant for a period of five (5) years. No finders' fees were paid in connection with the Offering. The Company used the relative fair value method to allocate the proceeds between the common shares and the warrants. As at October 31, 2025, $126,767 was recognized as the fair value of the common shares issued.

On December 31, 2025, the Company closed a non-brokered private placement financing (the "Offering") for gross proceeds of $302,500 and issued 6,050,000 Units of the Company at a price of $0.05 per share. Each Unit is comprised of one (1) Class A Common Share and one three-quarters (3/4) of a warrant, with each warrant exercisable to acquire one (1) additional Common Share at an exercise price of $0.15 per warrant for a period of five (5) years. No finders' fees were paid in connection with the Offering. The Company used the relative fair value method to allocate the proceeds between the common shares and the warrants. As at December 31, 2025, $215,090 was recognized as the fair value of the common shares issued.

PROPERTY OPTION RIGHTS

On July 10, 2025, the Company and Solstice Gold Corp. ("Solstice") entered into a Definitive Option Agreement (the "Agreement") for the Company to have 100% interest in Douay East Project, located in Quebec, Canada. Under the terms of the Agreement, the Company paid Solstice $5,000 in cash as the initial cash payment. In addition, the Company must pay $25,000 at the earlier of 6 months from the date of the listing on a national stock exchange in Canada or 12 months from the July 10, 2025. The Company will also pay a two percent (2%) net smelter returns royalty. Up to one percent (1%) of the Royalty can be repurchased at a fixed price of $800,000.

Summary of Quarterly Results

	December 31, 2025	September 30, 2025	June 30, 2025	March 31, 2025
Total Assets	$317,507	$9,062	$25,001	Nil
Total Revenues	Nil	Nil	Nil	Nil
Total Expenses	$40,370	$135,939	Nil	Nil
Net Loss	($40,370)	($135,939)	Nil	Nil
Basic and diluted net loss per share	$(0.04)	($0.04)	$0.00	$0.00

Results of Operations

Three-month period ended December 31, 2025

The Company recorded a net loss of $40,370 during the three-month period ended December 31, 2025. The net loss is driven by exploration fees relating to the preparation of its NI43-101 and professional fees related to legal and annual audit fees.

Period from April 29, 2025 (date of incorporation) to December 31, 2025

The Company recorded a net loss of $176,309 during the period from April 29, 2025 (date of incorporation) to December 31 ,2025. The net loss is related to exploration expenses of $149,055 related to the preparation of its NI43-101 and site work and professional fees of $27,116 relating to legal and audit related fees.

Additional Disclosure for Venture Issuers without Significant Revenue

Since the Company has no revenue from operations, the following is a breakdown of the material costs incurred for the three months ended December 31, 2025, and from April 29, 2025 (date of incorporation) December 31, 2025:

Material Costs	For the three months ended December 31, 2025	Period from April 29, 2025 (date of incorporation) to December 31, 2025
Exploration expenses	$16,725	$149,055
Professional fees	$23,507	$27,116
Bank fees	$138	$138

Liquidity and Capital Resources

As at December 31, 2025, the Company had cash in trust of $312,507, property option rights of $5,000 and had current liabilities of $22,565 and working capital of $294,942.

Negative cash flows of $153,744 were recorded from operating activities during the period ended December 31, 2025.

Outstanding Share Data

As at December 31, 2025, and the date of this MD&A, 14,600,001 common shares issued and outstanding and 10,725,000 warrants.

Off-Balance Sheet Arrangements

The Company has not had any off-balance sheet arrangements from the date of its incorporation to the date of this MD&A.

Related Party Transactions

For the period from April 29, 2025, (date of incorporation) to December 31, 2025, $2,260 of professional fees were payable to CedarRidge Advisory, a corporation controlled by the Company's Chief Financial Officer.

Subsequent events

Subsequent to December 31, 2025, the Company received gross proceeds of $211,350 of subscription advances for 1,409,000 Special Warrant Share financing at a price of $0.15 per special warrant share. The Special Warrant financing will be exercisable for one purchase special warrant share and one-half Underlying Warrant (the "Underlying Warrant"). Each Underlying Warrant will be exercisable for the purchase of one Class A Common Share at a price of $0.25 per share for a period of 18 months following the exercise or deemed exercise of the Special Warrants.

Capital Management

The Company's capital consists of shareholders' equity. The Company's objective for managing capital is to maintain sufficient capital to identify, evaluate and complete an acquisition or other transaction.

The Company sets the amount of capital in relation to risk and manages the capital structure and adjusts it in light of changes to economic conditions and the risk characteristics of the underlying assets. The Company's objectives when managing capital are: i. to maintain a flexible capital structure, which optimizes the cost of capital at an acceptable risk; and ii. to maintain investor, creditor and market confidence in order to sustain the future development of the business.

Risks and Uncertainties

The following describes certain risks, events and uncertainties that could affect the Company, and that each reader should carefully consider.

External financing may be required to fund the Company's activities primarily through the issuance of shares. There can be no assurance that the Company will be able to obtain adequate financing. The securities of the Company should be considered a highly speculative investment.

The Company has not generated significant revenues and does not expect to generate significant revenues in the near future. In the event that the Company generates significant revenues in the future, the Company intends to retain its earnings in order to finance further growth. Furthermore, the Company has not paid any dividends in the past and does not expect to pay any dividends in the foreseeable future.

Risk Disclosures and Fair Values

The Company's financial instruments, carried at amortized cost, consists of accrued liabilities which approximate fair value due to the relatively short-term maturity of the instrument. It is management's opinion that the Company is not exposed to significant interest, currency or credit risks arising from this financial instrument.

Critical Accounting Estimates

The Company's significant accounting policies are summarized in Note 3 of the audited financial statements for the period from April 29, 2025 (date of incorporation) to December 31, 2025.

Additional Information

For further detail, see the Company's audited financial statements for the period from April 29, 2025 (date of incorporation) to December 31, 2025. Additional information about the Company can also be found on www.sedarplus.ca.

Abitibi Greenstone Gold Corp.
(formerly 1537408 B.C. Ltd.)

Interim Financial Statements

For the three-month period ended March 31, 2026

(In Canadian Dollars)

Independent Auditor's Report

To the Shareholders of Abitibi Greenstone Gold Corp.:

Opinion

We have audited the interim financial statements of Abitibi Greenstone Gold Corp. (the "Company"), which comprise the interim statements of financial position as at March 31, 2026 and December 31, 2025, and the interim statements of loss and comprehensive loss, changes in shareholders' equity and cash flows for the three month period ended March 31, 2026, and notes to the interim financial statements, including material accounting policy information.

In our opinion, the accompanying interim financial statements present fairly, in all material respects, the interim financial position of the Company as at March 31, 2026 and December 31, 2025, and its interim financial performance and its interim cash flows for the three month period ended March 31, 2026 in accordance with IFRS® Accounting Standards as issued by the International Accounting Standards Board.

Basis for Opinion

We conducted our audits in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Interim Financial Statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audits of the interim financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material Uncertainty Related to Going Concern

We draw attention to Note 1 in the interim financial statements, which indicates that the Company incurred a net loss during the three month period ended March 31, 2026 and, as of that date, the Company had an accumulated deficit. As stated in Note 1, these events or conditions, along with other matters as set forth in Note 1, indicate that a material uncertainty exists that may cast significant doubt on the Company’s ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Other Information

Management is responsible for the other information. The other information comprises Management’s Discussion and Analysis.

Our opinion on the interim financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audits of the interim financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the interim financial statements or our knowledge obtained in the audits or otherwise appears to be materially misstated. We obtained Management’s Discussion and Analysis prior to the date of this auditor’s report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Interim Financial Statements

Management is responsible for the preparation and fair presentation of the interim financial statements in accordance with IFRS® Accounting Standards as issued by the International Accounting Standards Board, and for such internal control as management determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the interim financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Interim Financial Statements

Our objectives are to obtain reasonable assurance about whether the interim financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these interim financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the interim financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the interim financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the interim financial statements, including the disclosures, and whether the interim financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audits and significant audit findings, including any significant deficiencies in internal control that we identify during our audits.

MNP LLP

Mississauga, Ontario

June 29, 2026

Chartered Professional Accountants

Licensed Public Accountants

Abitibi Greenstone Gold Corp. (formerly 1537408 B.C. Ltd.)
Interim Statements of Financial Position
As at March 31, 2026 and December 31, 2025
(in Canadian Dollars)

		March 31, 2026		December 31, 2025
Assets				
Cash	**$**	**420,458**	$	312,507
		420,458		312,507
Property option rights (Note 4)		**5,000**		5,000
	$	**425,458**	$	317,507
Liabilities				
Accounts payable and accrued liabilities (Note 7)	**$**	**117,420**	$	22,565
Shareholders' Equity				
Share capital (Note 5)		**345,608**		344,858
Shares to be issued (Note 5)		**-**		750
Special warrants to be issued, net of issuance costs (Note 5)		**126,011**		-
Contributed surplus		**125,643**		125,643
Accumulated deficit		**(289,224)**		(176,309)
Total shareholders' equity		**308,038**		294,942
Total liabilities and shareholders' equity	**$**	**425,458**	$	317,507

Going concern (Note 1)
Subsequent event (Note 10)

Approved by the Board **Carlo Rigillo** — **Director (signed)** **Binyomin Posen** — **Director (signed)**

The accompanying notes are an integral part of these audited interim financial statements.

Abitibi Greenstone Gold Corp. (formerly 1537408 B.C. Ltd.)
Interim Statement of Loss and Comprehensive Loss
For the three-month period ended March 31, 2026
(in Canadian Dollars)

		Three-months ended March 31, 2026
Expenses		
Professional fees	$	85,607
Consulting fees (Note 7)		11,302
Filing fees		10,900
Exploration expenses (Note 8)		5,085
Bank fees		21
Total expenses	**$**	**(112,915)**
Net loss and comprehensive loss	**$**	**(112,915)**
Net loss per share (basic and diluted)	**$**	**($0.01)**
Weighted average number of shares outstanding (basic and diluted)		**14,612,364**

The accompanying notes are an integral part of these audited interim financial statements.

Abitibi Greenstone Gold Corp. (formerly 1537408 B.C. Ltd.)
Interim Statement of Changes in Shareholders' Equity
For the three-month period ended March 31, 2026
(in Canadian Dollars)

	Number of Shares	Share Capital	Shares to be issued	Special warrants to be issued	Contributed surplus	Accumulated Deficit	Shareholders' Equity
Balance, December 31, 2025	14,600,001	$ 344,858	$ 750	$ -	$ 125,643	$ (176,309)	$ 294,942
Shares issued for cash (Note 5)	75,000	750	(750)	-	-	-	-
Special warrants (Note 5)	-	-	-	138,600	-	-	138,600
Special warrant issuance costs – cash (Note 5)	-	-	-	(12,589)	-	-	(12,589)
Net loss for the period	-	-	-	-	-	(112,915)	(112,915)
Balance, March 31, 2026	**14,675,001**	**$ 345,608**	**$ -**	**$ 126,011**	**$ 125,643**	**$ (289,224)**	**$ 308,038**

The accompanying notes are an integral part of these audited interim financial statements.

Abitibi Greenstone Gold Corp. (formerly 1537408 B.C. Ltd.)
Interim Statement of Changes in Cash Flows
For the three-month period ended March 31, 2026
(in Canadian Dollars)

		Three-month period ended March 31, 2026
Operating activities		
Net loss for the period	**$**	**(112,915)**
Changes in working capital:		
Accounts payable and accrued liabilities		94,855
Net cash used in operating activities		**(18,060)**
Financing Activities		
Proceeds from special warrants to be issued, net of issuance costs (Note 5)		126,011
Net cash provided by financing activities		**126,011**
Net change in cash		107,951
Cash, beginning of period		312,507
Cash, ending of period	**$**	**420,458**

The accompanying notes are an integral part of these audited interim financial statements.

1. INCORPORATION AND NATURE OF BUSINESS

Abitibi Greenstone Gold Corp. (formerly 1537408 B.C. Ltd.) ("Abitibi" or the "Company") was incorporated on April 29, 2025, under the Business Corporations Act (British Columbia) (the "BCBCA"). On December 24, 2025, the Company changed its name from 1537408 B.C. Ltd. to Abitibi Greenstone Gold Corp. The Company's registered address is 1170 – 1040 West Georgia Street, Vancouver, BC V6E 4H1 and its operating office is 1 Adelaide Street, Suite 801, Toronto, Ontario M5C 2V9.

On June 29, 2026, the Director approved the audited interim financial statements for the three-month period ended March 31, 2026.

Going concern

These interim financial statements have been prepared on the basis that the Company will continue as a going concern. Additional funds will be required to enable the Company to pursue such an initiative, and the Company may be unable to obtain such financing on terms which are satisfactory to it. Furthermore, for the three-month period ended March 31, 2026, the Company had incurred a net loss of $112,915 (period from April 29, 2025 (date of incorporation) to December 31, 2025 - $176,309) and had an accumulated deficit of $289,224 (period from April 29, 2025 (date of incorporation to December 31, 2025 - $176,309) at March 31, 2026. These factors indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern, and therefore it may be unable to realize its assets and discharge its liabilities in the normal course of business.

2. BASIS OF PRESENTATION

Statement of Compliance

The interim financial statements have been prepared in accordance with International Accounting Standards ("IAS") 34 'Interim Financial Reporting' (IAS 34) using accounting policies consistent with IFRS® Accounting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") and Interpretations of the International Financial Reporting Interpretations Committee ("IFRIC"). The interim financial statements should be read in conjunction with the Company's audited financial statements for the period from April 29, 2025 (date of incorporation) to December 31, 2025.

Basis of Presentation

These interim financial statements are presented in Canadian dollars ("CAD"), which is the Company's functional and presentation currency. The financial statements are prepared on a historical cost basis except for certain financial instruments classified as fair value through profit or loss ("FVTPL"), which are stated at their fair value. The accounting policies have been applied consistently throughout the entire period presented in these interim financial statements.

3. MATERIAL ACCOUNTING POLICY INFORMATION

Financial Instruments

Recognition

The Company recognizes financial assets and financial liabilities on the date the Company becomes a party to the contractual provisions of the instruments.

3. MATERIAL ACCOUNTING POLICY INFORMATION - continued

Classification

The Company classifies its financial assets and financial liabilities in the following measurement categories: i) those to be measured subsequently at fair value (either through other comprehensive income or through profit or loss, and ii) those to be measured at amortized cost. The classification of financial assets depends on the business model for managing the financial assets and the contractual terms of the cash flows.

Financial liabilities are classified as those to be measured at amortized cost unless they are designated as those to be measured subsequently at fair value through profit or loss (irrevocable election at the time of recognition). For assets and liabilities measured at fair value, gains and losses are either recorded in profit or loss or other comprehensive income.

The Company reclassifies financial assets when and only when its business model for managing those assets changes. Financial liabilities are not reclassified.

The Company has implemented the following classifications:

(a) Cash is classified as assets at fair value and any period change in fair value is recorded in profit or loss.

(b) Accounts payable and accrued liabilities are classified as other financial liabilities and measured at amortized cost using the effective interest rate method.

Measurement

All financial instruments are required to be measured at fair value on initial recognition, plus, in case of a financial asset or financial liability not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability. Transaction costs of financial assets and financial liabilities carried at fair value through profit or loss are expensed in profit or loss.

Financial assets that are held within a business model whose objective is to collect the contractual cash flows, and that have contractual cash flows that are solely payments or principal and interest on the principal outstanding are generally measured at amortized cost at the end of the subsequent accounting periods. All other financial assets including equity investments are measured at their fair values at the end of subsequent accounting periods, with any changes taken through profit and loss or other comprehensive income (irrevocable election at the time of recognition).

Additional fair value measurement disclosure includes classification of financial instrument fair values in a fair value hierarchy comprising three levels reflecting the significance of the inputs used in making the measurements which are as follows:

Level 1: Valuations based on quoted prices (unadjusted) in active markets for identical assets or liabilities:

Level 2: Valuations based on directly or indirectly observable inputs in active markets for similar assets or liabilities, other than Level 1 prices, such as quoted interest or currency exchange rates; and

3. MATERIAL ACCOUNTING POLICY INFORMATION – continued

Level 3: Valuations based on significant inputs that are not derived from observable market data, such as discounted cash flow methodologies based on internal cash flow forecast.

Cash is a level 1 financial instrument measured at fair value on the statements of financial position.

Income Taxes

Income tax comprises current and deferred tax. Income tax is recognized in profit or loss except to the extent that it relates to items recognized directly in equity or other comprehensive income, in which case the income tax is also recognized directly in equity or other comprehensive income.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted at the end of the reporting period, and any adjustment to tax payable in respect of previous years. Current tax assets and current tax liabilities are only offset if a legally enforceable right exists to offset the amounts and the Company intends to settle on a net basis, or to realize the asset and settle the liability simultaneously.

Deferred tax is recognized in respect of all qualifying temporary differences arising between the tax basis of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax is determined on a non-discounted basis using tax rates and laws that have been enacted or substantively enacted at the end of the reporting period and are expected to apply when the deferred tax asset or liability is settled. Deferred tax assets are recognized to the extent that it is probable that the assets can be recovered. Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset tax assets and liabilities and when the deferred tax balances relate to the same taxation authority.

Deferred tax assets are recognized to the extent future recovery is probable. At each reporting period end, deferred tax assets are reduced to the extent that it is no longer probable that sufficient taxable earnings will be available to allow all or part of the asset to be recovered.

Provisions for taxes are made using the best estimate of the amount expected to be paid based on a qualitative assessment of all relevant factors. The Company reviews the adequacy of these provisions at the end of the reporting period. However, it is possible that at some future date an additional liability could result from audits by taxing authorities. Where the final outcome of these tax-related matters is different from the amounts that were initially recorded, such differences will affect the tax provisions in the period in which such determination is made.

Estimates

The preparation of these interim financial statements in conformity with IFRS accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates used in the interim financial statements.

Share capital

Proceeds from the issuance of common shares are classified as equity in the statements of financial position. Incremental costs directly attributable to the issuance of shares are recognized as a deduction, net of any tax effects.

3. MATERIAL ACCOUNTING POLICY INFORMATION – continued

Exploration and Evaluation Assets

Exploration and evaluation rights to exploration

The Company capitalizes direct property option acquisition costs and those expenditures incurred following the determination that the property has economically recoverable reserves. Mineral property acquisition costs include cash consideration, option payment under an earn-in arrangement and the fair value of common shares issued for mineral property interests, pursuant to the terms of the relevant agreement.

The carrying values of exploration and evaluation assets are assessed for impairment when facts and circumstances suggest that the carrying amount of an exploration and evaluation asset may exceed its recoverable amount. The carrying value of the exploration and evaluation asset is reviewed for indications of impairment at each reporting date. When impairment indicators exist, the asset's recoverable amount is estimated. If it is determined that the estimated recoverable amount is less than the carrying value of an asset, then a write-down is made with a charge to operations.

An impairment loss is reversed if there is indication that there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of amortization, if no impairment loss had been recognized.

Exploration and evaluation expenditures

Exploration and evaluation ("E&E") expenditures are charged to operations in the period incurred until such time as it has been determined that a property has economically recoverable resources, in which case subsequent exploration costs incurred to develop a property are capitalized into property, plant, and equipment.

Share-based payments

Equity-settled share-based payments for directors, officers, employees, and consultants are measured at fair value at the date of grant and recorded as compensation expense in the interim financial statements with a corresponding credit to reserves. Share options are measured at the fair value of each tranche on the grant date using the Black-Scholes option pricing model and are recognized in their respective vesting period using the Company's expected forfeiture rate. Any consideration paid by directors, officers, employees and consultants on exercise of equity-settled share-based payments is credited to share capital together with the fair value previously recorded in reserves. Shares are issued from treasury upon the exercise of equity-settled share-based instruments.

Basic and Diluted Loss per Share

Basic loss per share is computed by dividing the net loss applicable to common shares by the weighted average number of common shares outstanding for the relevant period. Diluted loss per share is computed by dividing the net loss applicable to common shares by the sum of the weighted average number of common shares issued and outstanding and all additional common shares that would have been outstanding if potentially dilutive instruments were converted. All options and warrants are considered anti-dilutive when the Company is in a loss position.

(in Canadian Dollars)

4. PROPERTY OPTION RIGHTS

On July 10, 2025, the Company and Solstice Gold Corp. ("Solstice") entered into a Definitive Option Agreement (the "Agreement") for the Company to have 100% interest in Douay East Project, located in Quebec, Canada. Under the terms of the Agreement, the Company paid Solstice $5,000 in cash as the initial cash payment. In addition, the Company must pay $25,000 at the earlier of 6 months from the date of the listing on a national stock exchange in Canada or 12 months from the July 10, 2025. The Company will also pay a two percent (2%) net smelter returns royalty. Up to one percent (1%) of the Royalty can be repurchased at a fixed price of $800,000.

5. SHARE CAPITAL

Authorized - Unlimited Class A common shares

Issued	#	$
Balance, April 29, 2025 (i)	1	1
Shares issued to directors and officers (ii)	300,000	3,000
Private placement (iii)	8,250,000	126,767
Private placement (iv)	6,050,000	215,090
Balance, December 31, 2025	**14,600,001**	**344,858**
Shares issued to directors and officers (ii)	**75,000**	**750**
Balance, March 31, 2026	**14,675,001**	**345,608**

(i) April 29, 2025, the Company issued 1 Class A common share at a price of $1.00 per share.

(ii) On November 15, 2025, the Company issued 300,000 Class A common shares at a price of $0.01 per share for gross proceeds of $3,000. The shares were granted to directors and officers of the Company. The Company received $750 for 75,000 Class A common shares to be issued to management and directors of the Company. The shares to be issued are granted a price of $0.01 per share. The shares were issued on March 16, 2026.

(iii) On October 31, 2025, the Company closed a non-brokered private placement financing (the "Offering") for gross proceeds of $165,000 and issued 8,250,000 Units of the Company at a price of $0.02 per share. Each Unit is comprised of one (1) Class A common share and one three-quarters (3/4) of a warrant, with each warrant exercisable to acquire one (1) additional Class A common share at an exercise price of $0.15 per warrant for a period of five (5) years. No finders' fees were paid in connection with the Offering. The Company used the relative fair value method to allocate the proceeds between the common shares and the warrants. As at October 31, 2025, $126,767 was recognized as the fair value of the common shares issued.

(iv) On December 31, 2025, the Company closed a non-brokered private placement financing (the "Offering") for gross proceeds of $302,500 and issued 6,050,000 Units of the Company at a price of $0.05 per share. Each Unit is comprised of one (1) Class A common share and one three-quarters (3/4) of a warrant, with each warrant exercisable to acquire one (1) additional Class A common share at an exercise price of $0.15 per warrant for a period of five (5) years. No finders' fees were paid in connection with the Offering. The Company used the relative fair value method to allocate the proceeds between the common shares and the warrants. As at December 31, 2025, $215,090 was recognized as the fair value of the common shares issued.

(in Canadian Dollars)

5. SHARE CAPITAL - continued

Special warrant shares to be issued

During the three-month period ended March 31, 2026, the Company received gross proceeds $138,600 of subscription advances for 924,000 Special Warrant Share financing at a price of $0.15 per special warrant share. The Special Warrant financing will be exercisable for one purchase special warrant share and one-half of one Underlying Warrant (the "Underlying Warrant"). Each Underlying Warrant will be exercisable for the purchase of one Class A Common Share at a price of $0.25 per share for a period of 18 months following the exercise or deemed exercise of the Special Warrants. Issuances costs related to special warrants to be issued amounted to $12,589.

Warrants

For the period from April 29, 2025 (date of incorporation) to December 31, 2025 and March 31, 2026, the warrant activity is as follows:

Issued	Number	Weighted Average Exercise Price
Balance, April 29, 2025	-	-
Granted (i)	6,187,500	$0.15
Granted (ii)	4,537,500	$0.15
Outstanding, March 31, 2026 and December 31, 2025	**10,725,000**	**$0.15**

(i) On October 31, 2025, the Company granted 6,187,500 warrants in connection with a non-brokered private placement, which are exercisable within five years from the date of grant at an exercise price of $0.15 per warrant. The estimated fair value of warrants granted is determined using the Black-Scholes pricing model using the following assumptions: dividend yield 0%, discount rate of 2.73%, expected volatility of 100% and an expected life of five years. The fair value attributed to these warrants was $38,233 and has been recorded as a charge to contributed surplus.

(ii) On December 31, 2025, the Company granted 4,537,500 warrants in connection with a non-brokered private placement, which are exercisable within five years from the date of grant at an exercise price of $0.15 per warrant. The estimated fair value of warrants granted is determined using the Black-Scholes pricing model using the following assumptions: dividend yield 0%, discount rate of 2.95%, expected volatility of 100% and an expected life of five years. The fair value attributed to these warrants was $87,410 and has been recorded as a charge to contributed surplus.

6. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

Fair Value

Fair value estimates of financial instruments are made at a specific point in time, based on relevant information about financial markets and specific financial instruments. As these estimates are subjective in nature, involving uncertainties and matters of significant judgment, they cannot be determined with precision. Changes in assumptions can significantly affect estimated fair values.

The fair value of accounts payable and accrued liabilities approximates its carrying value due to the short-term maturity. Cash is measured using level 1 hierarchy.

6. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES - continued

Capital Management

The Company's capital consists of shareholders' equity. The Company's objective for managing capital is to maintain sufficient capital to identify, evaluate and complete an acquisition or other transaction.

The Company sets the amount of capital in relation to risk and manages the capital structure and adjusts it in light of changes to economic conditions and the risk characteristics of the underlying assets. The Company's objectives when managing capital are: i. to maintain a flexible capital structure, which optimizes the cost of capital at an acceptable risk; and ii. to maintain investor, creditor and market confidence in order to sustain the future development of the business. There are no changes in the Company's capital management from the prior period.

The Company is not subject to capital requirements.

Credit Risk

Credit risk is the risk of loss due to the counterparty's inability to meet its obligations. The Company's exposure to credit risk is on its cash. Risk associated with cash is managed through the use of major banks which are high credit quality financial institutions as determined by rating agencies. The Company is not exposed to significant credit risk.

Liquidity Risk

Liquidity risk is the risk that the Company will encounter difficulties in meeting obligations when they become due. The Company ensures that there is sufficient capital in order to meet short-term operating requirements, after taking into account the Company's holdings of cash and cash equivalents. The Company's accounts payable and accrued liabilities are due within 90 days of March 31, 2026.

7. RELATED PARTY TRANSACTIONS

For the three-month period ended March 31, 2026, the following expenses were incurred with key management personnel of the Company. Key management personnel are persons responsible for planning, directing and controlling the activities of the entity, and include certain directors and officers. Key management compensation comprises:

- The Company paid consulting fees of $11,302 (March 31, 2025 – $nil) to a corporation controlled by the Company's Chief Executive Officer.

For the three-month period ended March 31, 2026, the Company has $2,260 (April 29, 2025 (date of incorporation) to December 31, 2025 – $nil) as payables to a corporation controlled by the Company's Chief Executive Officer in the ordinary course of business. Amounts due to related parties are without interest, unsecured and without stated terms of repayment.

(in Canadian Dollars)

8. EXPLORATION EXPENSES

For the three month period ended March 31, 2026, the Company incurred $5,085 of exploration expenses. A breakdown of the type of expenses is listed in the table below:

	$
Geophysical survey	5,085
Total	**5,085**

9. INCOME TAXES

The reconciliation of the combined Canadian federal and provincial statutory income tax rate of 27% to the effective tax rate is as follows:

	Three-month period ended March 31, 2026
Net (loss) before recovery of income tax	$(112,915)
Expected income tax (recovery)	(30,487)
Change in tax benefits not recognized	30,487
Income tax (recovery)	-

Unrecognized deferred tax assets

Deferred taxes are provided as a result of temporary differences that arise due to the differences between the income tax values and the carrying amount of assets and liabilities. Deferred tax assets have not been recognized in respect of the following deductible temporary differences:

	2026
Operating tax losses carried forward	**135,084**
Resource pools – mineral properties	**159,140**
	$294,224

The Canadian operating tax loss carry forwards expire as noted in the table below. Deferred tax assets have not been recognized in respect of these items because it is not probable that future taxable profit will be available against which the Company can utilize the benefits therefrom.

The Company's Canadian operating tax losses expire as follows:

2045	**$ 27,254**
2046	**107,830**
	$ 135,084

10. SUBSEQUENT EVENT

Subsequent to March 31, 2026, the Company received gross proceeds of $72,750 of subscription advances for 485,000 Special Warrant Share financing at a price of $0.15 per special warrant share. The Special Warrant financing will be exercisable for one purchase special warrant share and one-half of one Underlying Warrant (the "Underlying Warrant"). Each Underlying Warrant will be exercisable for the purchase of one Class A Common Share at a price of $0.25 per share for a period of 18 months following the exercise or deemed exercise of the Special Warrants.

Abitibi Greenstone Gold Corp. (formerly 1537408 B.C. Ltd.)
Management Discussion and Analysis
For the three-month period ended March 31, 2026

June 29, 2026

The following management discussion and analysis ("MD&A") of the results of the operations and financial position of Abitibi Greenstone Gold Corp. (formerly 1537408 B.C. Ltd.) (the "Company" or "Abitibi") for the three-month period ended March 31, 2026, should be read in conjunction with the Company's audited interim financial statements for the three-month period ended March 31, 2026. All figures contained in this MD&A are presented in Canadian dollars.

Forward-Looking Statements

Certain statements contained in this MD&A may constitute forward-looking statements. These statements relate to future events or the Company's future performance. All statements, other than statements of historical fact, may be forward-looking statements.

Forward-looking statements are often, but not always, identified by the use of words such as "seek", "anticipate", "plan", "continue", "estimate", "expect", "may", "will", "project", "predict", "propose", "potential", "targeting", "intend", "could", "might", "should", "believe" and similar expressions. These statements involve known and unknown risks, uncertainties and other factors that may cause actual results or events to differ materially from those anticipated in such forward-looking statements. The Company believes that the expectations reflected in those forward-looking statements are reasonable, but no assurance can be given that these expectations will prove to be correct and such forward-looking statements included in this MD&A should not be unduly relied upon by investors as actual results may vary. These statements speak only as of the date of this MD&A and are expressly qualified, in their entirety, by this cautionary statement. The Company's actual results could differ materially from those anticipated in these forward-looking statements as a result of various risk factors.

The Company

Abitibi was incorporated on April 29, 2025, under the Business Corporations Act (British Columbia) (the "BCBCA"). On December 24, 2025, the Company changed its name from 1537408 B.C. Ltd. to Abitibi Greenstone Gold Corp. The Company's registered address is 1170 – 1040 West Georgia Street, Vancouver, BC V6E 4H1 and the Company's head office is 1 Adelaide Street Suite 801, Toronto, Ontario M5C 2V9.

On April 29, 2025, the Company issued 1 common share at $1.00.

On November 15, 2025, the Company issued 300,000 common shares at a price of $0.01 per share for gross proceeds of $3,000. The shares were granted to directors and officers of the

Company. The Company received $750 for 75,000 common shares to be issued to directors of the Company. The shares to be issued are granted a price of $0.01 per share and were issued on March 16, 2026.

On October 31, 2025, the Company closed a non-brokered private placement financing (the "Offering") for gross proceeds of $165,000 and issued 8,250,000 Units of the Company at a price of $0.02 per share. Each Unit is comprised of one (1) Class A Common Share and one three-quarters (3/4) of a warrant, with each warrant exercisable to acquire one (1) additional Common Share at an exercise price of $0.15 per warrant for a period of five (5) years. No finders' fees were paid in connection with the Offering. The Company used the relative fair value method to allocate the proceeds between the common shares and the warrants. As at October 31, 2025, $126,767 was recognized as the fair value of the common shares issued.

On December 31, 2025, the Company closed a non-brokered private placement financing (the "Offering") for gross proceeds of $302,500 and issued 6,050,000 Units of the Company at a price of $0.05 per share. Each Unit is comprised of one (1) Class A Common Share and one three-quarters (3/4) of a warrant, with each warrant exercisable to acquire one (1) additional Common Share at an exercise price of $0.15 per warrant for a period of five (5) years. No finders' fees were paid in connection with the Offering. The Company used the relative fair value method to allocate the proceeds between the common shares and the warrants. As at December 31, 2025, $215,090 was recognized as the fair value of the common shares issued.

Special warrant shares to be issued

During the three-month period ended March 31, 2026, the Company received gross proceeds $138,600 of subscription advances for 924,000 Special Warrant Share financing at a price of $0.15 per special warrant share. The Special Warrant financing will be exercisable for one purchase special warrant share and one-half of one Underlying Warrant (the "Underlying Warrant"). Each Underlying Warrant will be exercisable for the purchase of one Class A Common Share at a price of $0.25 per share for a period of 18 months following the exercise or deemed exercise of the Special Warrants. Issuances costs related to special warrants to be issued amounted to $12,589.

PROPERTY OPTION RIGHTS

On July 10, 2025, the Company and Solstice Gold Corp. ("Solstice") entered into a Definitive Option Agreement (the "Agreement") for the Company to have 100% interest in Douay East Project, located in Quebec, Canada. Under the terms of the Agreement, the Company paid Solstice $5,000 in cash as the initial cash payment. In addition, the Company must pay $25,000 at the earlier of 6 months from the date of the listing on a national stock exchange in Canada or 12 months from the July 10, 2025. The Company will also pay a two percent (2%) net smelter returns royalty. Up to one percent (1%) of the Royalty can be repurchased at a fixed price of $800,000.

Summary of Quarterly Results

	March 31, 2026	December 31, 2025	September 30, 2025	June 30, 2025	March 31, 2025
Total Assets	$425,458	$317,507	$9,062	$25,001	Nil
Total Revenues	Nil	Nil	Nil	Nil	Nil
Total Expenses	$112,915	$40,370	$135,939	Nil	Nil
Net Loss	($112,915)	($40,370)	($135,939)	Nil	Nil
Basic and diluted net loss per share	($0.01)	$(0.04)	($0.04)	$0.00	$0.00

Results of Operations

Three-month period ended March 31, 2026

The Company recorded a net loss of $112,915 during the three-month period ended March 31, 2026. The net loss is driven by professional fees of $85,607, tied to annual and quarterly audits as well as legal fees incurred with the preparation of filing its prospectus with the Exchange. Consulting fees of $11,302 paid to the Company's Chief Executive Officer, filing fees of $10,900 as a result of filing its application with the Exchange and exploration fees of $5,085 relating to the preparation of its NI43-101.

Additional Disclosure for Venture Issuers without Significant Revenue

Since the Company has no revenue from operations, the following is a breakdown of the material costs incurred for the three months ended March 31, 2026, and from April 29, 2025 (date of incorporation) to March 31, 2026:

Material Costs	For the three months ended March 31, 2026	Period from April 29, 2025 (date of incorporation) to March 31, 2026
Exploration expenses	$5,085	$154,140
Professional fees	$85,607	$112,723
Bank fees	$21	$159
Consulting fees	$11,302	$11,302
Filing fees	$10,900	$10,900

Liquidity and Capital Resources

As at March 31, 2026, the Company had cash of $420,458, property option rights of $5,000 and had current liabilities of $117,420 and working capital of $303,038.

Negative cash flows of $18,060 were recorded from operating activities during the three-month period ended March 31, 2026.

Outstanding Share Data

As at March 31, 2026, and the date of this MD&A, 14,675,001 common shares issued and outstanding and 10,725,000 warrants.

Off-Balance Sheet Arrangements

The Company has not had any off-balance sheet arrangements from the date of its incorporation to the date of this MD&A.

Related Party Transactions

For the three-month period ended March 31, 2026, the following expenses were incurred with key management personnel of the Company. Key management personnel are persons responsible for planning, directing and controlling the activities of the entity, and include certain directors and officers. Key management compensation comprises:

- The Company paid consulting fees of $11,302 (March 31, 2025 – $nil) to a corporation controlled by the Company's Chief Executive Officer.

For the three-month period ended March 31, 2026, the Company has $2,260 (April 29, 2025 (date of incorporation) to December 31, 2025 – $nil) as payables to a corporation controlled by the Company's Chief Executive Officer in the ordinary course of business. Amounts due to related parties are without interest, unsecured and without stated terms of repayment.

Subsequent events

Subsequent to March 31, 2026, the Company received gross proceeds of $72,750 of subscription advances for 485,000 Special Warrant Share financing at a price of $0.15 per special warrant share. The Special Warrant financing will be exercisable for one purchase special warrant share and one-half of one Underlying Warrant (the "Underlying Warrant"). Each Underlying Warrant will be exercisable for the purchase of one Class A Common Share at a price of $0.25 per share for a period of 18 months following the exercise or deemed exercise of the Special Warrants.

Capital Management

The Company's capital consists of shareholders' equity. The Company's objective for managing capital is to maintain sufficient capital to identify, evaluate and complete an acquisition or other transaction.

The Company sets the amount of capital in relation to risk and manages the capital structure and adjusts it in light of changes to economic conditions and the risk characteristics of the underlying assets. The Company's objectives when managing capital are: i. to maintain a flexible capital structure, which optimizes the cost of capital at an acceptable risk; and ii. to maintain investor, creditor and market confidence in order to sustain the future development of the business.

Risks and Uncertainties

The following describes certain risks, events and uncertainties that could affect the Company, and that each reader should carefully consider.

External financing may be required to fund the Company's activities primarily through the issuance of shares. There can be no assurance that the Company will be able to obtain adequate financing. The securities of the Company should be considered a highly speculative investment.

The Company has not generated significant revenues and does not expect to generate significant revenues in the near future. In the event that the Company generates significant revenues in the future, the Company intends to retain its earnings in order to finance further growth. Furthermore, the Company has not paid any dividends in the past and does not expect to pay any dividends in the foreseeable future.

Risk Disclosures and Fair Values

The Company's financial instruments, carried at amortized cost, consists of accrued liabilities which approximate fair value due to the relatively short-term maturity of the instrument. It is management's opinion that the Company is not exposed to significant interest, currency or credit risks arising from this financial instrument.

Critical Accounting Estimates

The Company's significant accounting policies are summarized in Note 3 of the audited interim financial statements for the three-months ended March 31, 2026.

Additional Information

For further detail, see the Company's audited interim financial statements for the three-month period ended March 31, 2026. Additional information about the Company can also be found on www.sedarplus.ca.

APPENDIX B
AUDIT COMMITTEE CHARTER

[*Attached as pages following.*]

AUDIT COMMITTEE CHARTER

ABITIBI GREENSTONE GOLD CORP.

CHARTER OF THE AUDIT COMMITTEE

1. Membership.

1.1 The audit committee (the "**Committee**") of the board of directors (the "**Board**") of Abitibi Greenstone Gold Corp. (the "**Company**") shall consist of three (3) or more directors. A majority of the members of the Committee must not be executive officers, employees or control persons of the Company or of an affiliate of the Company.

1.2 If the Chief Financial Officer (the "**CFO**") of the Company is a member of the Committee, there will be a clear delineation of responsibilities between the CFO's management role and the CFO's Committee functions to ensure that financial information is evaluated effectively.

1.3 Each member of the Committee must be financially literate, as this term is defined under National Instrument 52-110 - Audit Committees (the "**Instrument**").

1.4 The Board shall appoint members to the Committee. The members of the Committee shall be appointed for one-year terms after each annual securityholders' meeting and shall serve until a successor is duly appointed by the Board or until the member's earlier death, resignation, disqualification or removal. The Board may remove any member from the Committee at any time with or without cause. The Board shall fill Committee member vacancies by appointing a member from the Board. If a vacancy on the Committee exists, the remaining members shall exercise all the Committee's powers so long as a quorum exists.

1.5 New Committee members shall be provided with an orientation program to educate them on the Company, their roles and responsibilities on the Committee and the Company's financial reporting and accounting practices. Committee members shall also receive training, as necessary, to increase their understanding of financial, accounting, auditing and industry issues applicable to the Company.

1.6 The Board may appoint the chair of the Committee (the "**Chair**") from the Committee members.

1.7 A quorum for decisions of the Committee shall be two members.

2. Committee Meetings.

2.1 The Committee shall meet at least quarterly at such times and places as determined by the Committee. The Committee is governed by the same rules regarding meetings (including the procedure used to call meetings, and conducting meetings electronically, in person or by telephone), notice of meetings and waiver of notice by committee members, written resolutions in lieu of a meeting and voting at meetings that apply to the Board.

2.2 Notice of the time and place of a Committee meeting shall be given by the Committee to the Company's external auditor (the "**Auditor**") in the same manner notice is provided to Committee members. The Committee shall provide the Auditor with all meeting materials in advance of the meeting.

2.3 All meetings of the Committee shall be led by an independent director.

2.4 The Chair shall seek input from Committee members, the Company's management, the Auditor and Board members when setting each Committee meeting's agenda.

2.5 Any written material to be provided to Committee members for a meeting must be distributed in advance of the meeting to give Committee members time to review and understand the information.

2.6 The chair of the Board (the "**Board Chair**"), the chief executive officer of the Company ("**CEO**") and chief CFO and any other member of senior management may, if invited by the Chair, attend, give presentations relating to their responsibilities and otherwise participate at Committee meetings. Other Board members may also, if invited by the Chair, attend and participate at Committee meetings.

2.7 The Committee may appoint a Committee member or any other attendee to be the secretary of a meeting. The Chair shall circulate minutes of all Committee meetings to the Company's Board members and its Auditor. The Committee shall report its decisions and recommendations to the Board promptly after each Committee meeting.

2.8 The Committee may meet for a private session, excluding management or other third parties, following each Committee meeting or as otherwise determined by the Committee.

2.9 The CFO, if serving as a Committee member, shall disclose any potential conflicts of interest to the Committee at each meeting. Any such conflicts of interest shall be documented in the meeting minutes.

2.10 The CFO, if serving as a Committee member, is required to vote, and the CFO's management duties conflict with their role as a member of the Committee, the CFO shall abstain from voting.

3. Purpose, Role and Authority.

3.1 The purpose of the Committee is to oversee the Company's accounting and financial reporting processes and the preparation and auditing of the Company's financial statements.

3.2 The Committee is authorized by the Board to investigate any matter set out in this Charter or otherwise delegated to the Committee by the Board.

4. Duties and Responsibilities.

4.1 The Committee has the duties and responsibilities set out in Section 5 to Section 14 of this Charter, as may be amended, supplemented or restated from time to time.

5. External Auditor - Appointment and Removal.

The Committee shall:

5.1 Consider and recommend to the Board, to put forward for shareholder approval at the annual meeting, an Auditor that will be appointed or reappointed to prepare or issue an auditor's report and perform audit, review, attest or other services for the Company in compliance with the Instrument and, if necessary, recommend to the Board the Auditor's removal.

5.2 Recommend to the Board the Auditor's compensation and otherwise setting the terms of the Auditor's engagement (including reviewing and negotiating the Auditor's engagement letter).

5.3 Review and monitor the independence of the Auditor.

5.4 At least once per fiscal year, review the qualifications and performance of the Auditor and the Auditor's lead partners and consider and decide if the Company should adopt or maintain a policy of rotating the accounting firm serving as the Company's Auditor.

6. Auditor Oversight - Audit Services.

The Committee shall:

6.1 Require the Auditor to report directly to the Committee.

6.2 Discuss with the Auditor: (a) before an audit commences, the nature and scope of the audit, the Auditor's responsibilities in relation to the audit, the overall audit strategy, the timing of the audit, the processes used by the Auditor to identify risks and reporting such risks to the Committee; and (b) any other matters relevant to the audit.

6.3 Review and discuss with the Auditor all critical accounting policies and practices to be used in the audit, all alternative treatments of financial information that have been discussed with management, the ramifications of the use of such alternative treatments and the treatment preferred by the Auditor.

6.4 Review any major issues regarding accounting principles and financial statement presentation with the Auditor and the Company's management, including any significant changes in the Company's selection or application of accounting principles; any significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including the effect of regulatory and accounting initiatives and off-balance sheet structures on the Company's financial statements.

6.5 Review and discuss with the Auditor and management any problems or difficulties encountered during the audit, including restrictions on the scope of activities or access to information, and any significant disagreements between the Auditor and management in relation to financial reporting. The Committee may meet with the Auditor and management (together or separately) to discuss and resolve such disagreements.

6.6 Review all material communications between management and the Auditor, including reviewing the Auditor's management letter and management's response.

6.7 Create (if required), review and approve the Company's policies respecting the Company's hiring of any (former or current) Auditor's past or present employees or past or present partners that participated in any capacity in any Company audit.

6.8 Oversee any other matters relating to the Auditor and the performance of audit services on the Company's behalf.

7. Auditor Oversight - Non-Audit Services.

The Committee shall:

7.1 Pre-approve all non-audit services to be provided by the Auditor to the Company or its subsidiaries in accordance with the Instrument.

7.2 Notwithstanding Section 7.1, delegate the pre-approval of non-audit services to a member or certain members of the Committee. These member or members shall notify the Committee at each Committee meeting of the non-audit services they approved since the last Committee meeting.

8. Internal Controls.

The Committee shall:

8.1 Monitor and review the effectiveness of the Company's internal audit function, including ensuring that any internal auditors (the "**Internal Auditors**") have adequate monetary and other resources to complete their work and appropriate standing within the Company and, if the Company has no Internal Auditors, consider, on an annual basis, whether the Company requires Internal Auditors and make related recommendations to the Board.

8.2 Oversee an effective system of internal controls and procedures for the Company relating to the financial reporting process and disclosure of the financial results ("**Internal Controls**").

8.3 Review with management and the Internal Auditors (with each privately or together) the adequacy and effectiveness of the Company's Internal Controls, including any significant deficiencies or material weaknesses in the design or operation of the Internal Controls and determine if any special steps must be adopted by the Auditor during its audit in light of any such deficiencies or weaknesses.

8.4 Review management's roles, responsibilities and performance in relation to the Internal Controls.

8.5 Review, discuss and investigate: (a) any alleged fraud involving the Company's management or employees in relation to the Internal Controls, including management's response to any allegations of fraud; (b) implement corrective and disciplinary action in cases of proven fraud; and (c) determine if any special steps must be adopted by the Auditor during its audit in light of any proven fraud or any allegations of fraud.

8.6 Establish and monitor the procedures for: (a) the receipt, retention and treatment of complaints that the Company receives relating to its Internal Controls; (b) the anonymous submission of employees' concerns relating to questionable accounting or audit matters engaged in by the Company; and (c) the independent investigation of the matters set out in Section 8.6(a) and Section 8.6(b), including appropriate follow up actions.

8.7 Review and discuss with the CEO and CFO, or those officers who perform the duties similar to a CEO or CFO, the steps taken to complete the required certifications of the annual and interim filings with applicable securities commissions.

9. <u>Financial Statements</u>.

The Committee shall:

9.1 Review and discuss with the Auditor and management the Company's annual audited financial statements and the accompanying Auditor's report and management discussion and analysis ("**MD&A**"). The Committee's review of the annual audited financial statements will include a review of the notes contained in the financial statements, in particular the notes on: (a) significant accounting policies, including any changes made to them and the effect this may have on the Company; (b) significant estimates and assumptions; (c) significant adjustments resulting from the an audit; (d) the going concern assumption; (e) compliance with accounting standards; (f) investigations and litigation undertaken by regulatory authorities; (g) the impact of unusual transactions; and (h) off-balance sheet and contingent asset and liabilities, and related disclosures.

9.2 Assess (a) the quality of the accounting principles applied to the financial statements; (b) the clarity of disclosure in the financial statements; and (c) whether the audited annual financial statements present fairly, in all material respects, in accordance with GAAP, the Company's financial condition, operational results and cash flows.

9.3 Upon satisfactory completion of its review, recommend the annual audited financial statements, Auditor's report and annual MD&A for Board approval.

9.4 Review the interim financial statements and related MD&A with the Auditor and management, and if satisfied that the interim financial statements meet the criteria set out in Section 9.2 to recommend to the Board that it approve the interim financial statements and accompanying MD&A.

10. <u>Disclosure of Other Financial Information</u>.

The Committee shall:

10.1 Review and discuss with management the design, implementation and maintenance of effective procedures relating to the Committee's prior review of the Company's public disclosure of financial information extracted or derived from the Company's financial statements ("**Disclosure Procedures**"); ensure that the Disclosure Procedures put in place are followed by the Company's management and employees; and periodically assess the adequacy of the Disclosure Procedures.

10.2 Review the Company's profit and loss press releases and other related press releases before they are released to the public, including the Company's annual information form, earnings press releases and any other public disclosure documents required by applicable securities commissions; and review the nature of any financial information and ratings information provided to agencies and analysts in accordance with the Company's disclosure policy.

10.3 Monitor and review the Company's policy on confidentiality and disclosure on a yearly basis.

11. <u>Risk Management</u>.

The Committee shall:

11.1 Review and discuss with management and the Internal Auditors (each privately or together) policies and guidelines to govern the processes by which management assesses and manages the Company's risks, including the Company's major financial risk exposures and fraud, and the steps management has taken to monitor and control such exposures.

11.2 Review the periodic reports delivered to the Committee by the Internal Auditors; and oversee the processes by which major Company risks are reviewed by either the Committee, another Board committee or the full Board.

12. **Legal Compliance.** The Committee shall review with legal counsel any legal matters, including inquiries received from regulators and governmental agencies, that may have a significant effect on the Company's financial statements, cash flows or operations, and review and oversee any policies, procedures and programs designed by the Company to promote legal compliance.

13. **Related Party Transactions**. The Committee shall review all proposed related party transactions, other than those reviewed by a special committee of disinterested directors in accordance with Canadian corporate or securities laws.

14. **Other Duties and Responsibilities.** The Committee shall complete any other duties and responsibilities delegated by the Board to the Committee from time to time.

15. **Meetings with the Auditor.** Notwithstanding anything set out in this Charter to the contrary, the Committee may meet privately with the Auditor or Internal Auditors as frequently as the Committee deems appropriate for the Committee to fulfil its responsibilities and to discuss any concerns of the Committee or Auditor in relation to the matters covered by the Committee's Charter, including the effectiveness of the Company's financial recording procedures and systems and management's cooperation and responsiveness to matters arising from the audit and non-audit services performed by the Auditor.

16. **Meetings with Management.** The Committee may meet privately with management and the Company's Internal Auditors (together or separately) as frequently as the Committee deems appropriate for the Committee to fulfil its responsibilities to discuss any concerns of the Committee, management or the Internal Auditors.

17. **Outside Advisors.** The Committee shall have the authority, in its sole discretion, to retain and obtain the advice and assistance of independent outside counsel and such other advisors as it deems necessary to fulfil its duties and responsibilities under this Charter. The Committee shall set the compensation and oversee the work of any outside counsel and other advisors to be paid by the Company.

18. **Reporting.** The Committee shall report to the Board on all matters set out in this Charter and other matters assigned to the Committee by the Board, including: (a) the Auditor's independence; (b) the Auditor's performance and the Committee's recommendation to reappoint or terminate the Auditor; (c) the Internal Auditors' performance; (d) the adequacy of the Internal Controls; (e) the Committee's review of the Company's annual and interim financial statements, and any GAAP reconciliation, including any issues respecting the quality and integrity of financial statements, along with the MD&A; (f) the Company's compliance with legal and regulatory matters and such matters affect the financial statements; and (g) the Company's risk management programs and any risks identified in accordance with this program.

19. **Charter Review.** The Committee shall review this Charter and recommend any proposed changes to the Board for approval.

20. **Performance Evaluation.** The Committee shall conduct an annual evaluation of the performance of its duties and responsibilities under this Charter and shall present the results of the evaluation to the Board. The Committee shall conduct this evaluation in such manner as it deems appropriate.

21. **No Rights Created.** This Charter is a broad policy statement and is intended to be part of Committee's flexible governance framework. While this Charter should comply with all applicable laws, regulations and listing requirements and the Company's articles and by-laws, this Charter does not create any legally binding obligations on the Committee, the Board or the Company.

APPENDIX C
CODE OF CONDUCT AND ETHICS

[Attached as pages following]

WRITTEN CODE OF CONDUCT AND ETHICS

1. Introduction

Abitibi Greenstone Gold Corp. (the "**Company**") is committed to conducting its business and affairs with honesty, integrity and in accordance with high ethical standards. This Code of Business Conduct and Ethics (the "**Code**") embodies our commitment to ethical principles and sets out a guide to our directors, officers, employees, and consultants (referred to herein as "**Representatives**"). This Code provides an overview of the Company's expectations for its Representatives and its purpose is to:

(a) Promote integrity and deter wrongdoing;
(b) Promote honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest;
(c) Promote full, fair, accurate, timely and understandable disclosure in reports and documents that the Company files with, or submits to, regulatory authorities having jurisdiction over the Company's affairs, and in other public communications made by the Company;
(d) Promote compliance with applicable governmental laws, rules and regulations;
(e) Promote accountability for adherence to this Code;
(f) Help foster a culture of integrity, honesty, and accountability throughout the Company; and
(g) Deal with other relevant issues.

2. Basic Obligations

Representatives share certain responsibilities. It is each Representative's responsibility to (i) become familiar with and conduct Company business in compliance with applicable laws and this Code; (ii) treat all Representatives, customers, business partners, suppliers and competitors in an honest and fair manner; (iii) avoid situations where the Representative's personal interests are, or appear to be, in conflict with the Company's interests; and (iv) safeguard and properly use the Company's proprietary and confidential information, assets, resources and opportunities, as well as those of the Company's business partners.

3. Compliance with Laws

The Company expects its Representatives to comply with all applicable laws, rules and regulations, including (but by no means limited to) those regarding labour and employment practices, privacy, human rights, consumer protection, advertising, environment, health and safety, financial disclosure, tax, securities, insider trading, stock exchange rules, competition and trade, political contributions, government contracting, corruption of public officials, and intellectual property.

4. Conflicts of Interest

The Company's best interests must be paramount in all of its dealings with customers, suppliers, competitors, existing and potential business partners and other representatives. Representatives should not engage in any activity, practice or act which conflicts with the interests of the Company. A conflict of interest occurs when a Representative places or finds himself/herself in a position where his/her private interests conflict with the interests of the Company or have an adverse effect on the Representative's motivation or the proper performance of their job. Examples of such conflicts could include, but are not limited to:

- accepting outside employment with, or accepting personal payments from, any organization which does business with the Company or is a competitor of the Company;
- accepting or giving gifts of more than modest value to or from vendors or clients of the Company;
- competing with the Company for the purchase or sale of property, services or other interests or taking personal advantage of an opportunity in which, the Company has an interest;
- personally, having immediate family members who have a financial interest in a firm which does business with the Company; and
- having an interest in a transaction involving the Company or a customer, business partner or supplier (not including routine investments in publicly traded companies) or having an interest in a competitor of the Company.

The Company acknowledges that certain proposed directors are directors or officers of, or have significant shareholdings in, other consumer beverage companies and, to the extent that such other companies may participate in ventures in which the Company may participate, the directors of the Company may have a conflict of interest in negotiating and concluding terms respecting such participation. In rare circumstances, if deemed appropriate, the Company's board of directors (the "**Board**") may establish a special committee of independent directors to review a matter in which several directors, or management, may have a conflict.

5. Ethical Relationships with Others

Representatives should treat their colleagues, the Company's shareholders, customers, suppliers, competitors, the governments and the communities in which they operate fairly and respectfully, lawfully and ethically, with honesty and integrity, in a manner consistent with long-term relationships. The Company prohibits abusive or harassing conduct by Representatives toward others (including other Representatives), such as violence, unwelcome sexual advances, discriminatory comments based on ethnicity, religion or race, inappropriate language, or other non-business, personal comments or conduct that make others uncomfortable in their employment with the Company. The Company encourages and expects Representatives to report harassment or other inappropriate conduct as soon as it occurs.

6. Respect for Employees

The Company's employment or engagement decisions will be based on reasons related to its business, such as job performance and individual skills and talents. The Company will adhere to all national, provincial or other local employment laws. The Company will not discriminate, within the meaning of applicable laws, on the basis of race, color, religion, sex, national origin, disability or age.

7. Privacy

The Company, and companies and individuals authorized by the Company, collect, and maintain personal information that relates to Representatives, including compensation, medical and benefit information. The Company follows procedures to protect information wherever it is stored or processed, and access to the Representatives' personal information is restricted. Representatives' personal information will only be released to outside parties in accordance with the Company's policies and applicable legal requirements. Representatives who have access to personal information must ensure that personal information is not disclosed in violation of the Company’s policies or practices.

8. Confidentiality Concerning Corporate Affairs

Representatives must preserve and protect the confidentiality of information entrusted to them by the Company or its customers, business partners and suppliers and which they come into contact with in the course of their employment, except when disclosing information which is expressly approved by a Representative with authority to give such approval or such disclosure is legally mandated. Confidential information encompasses proprietary information that is not in the public domain and that if disclosed could be of use to competitors, or could harm the Company, its Representatives or its customers, business partners or suppliers. Representatives must also not use or disclose to the Company any proprietary information or trade secrets of any former employer or other person or entity with whom obligations of confidentiality exist. Similarly, a Representative’s obligation to protect confidential information continues after he or she leaves the Company.

9. Accounting and Disclosure Practices

The Company requires full, fair, accurate, timely and understandable recording and reporting of financial information in accordance with applicable accounting requirements. No undisclosed or unrecorded amount or fund shall be established for any purpose. No false, misleading entries or improper accounting practices shall be made in the Company’s books or records for any reason. No disbursement of Company funds or property shall be made without adequate supporting documentation and approvals. No transaction or payment shall be made with the intention that the transaction or payment be other than as documented. The Company’s public disclosures of business information and periodic reports and filings with government regulators shall be full, fair, accurate, timely and understandable, with no material omissions. Representatives are expected, within the scope of their duties, to support the effectiveness of the Company’s disclosure controls and procedures. Representatives are responsible for ensuring the accuracy of all books and records within their control and complying with all Company policies and internal controls.

10. Use of Assets for Illegal or Unethical Purposes

The funds or assets of the Company shall never be used for any purpose that violates an applicable law or regulation. It is the Company’s policy to protect its assets and promote their efficient use for legitimate business purposes. The Company’s assets should not be wasted through carelessness or neglect nor appropriated for improper use. Proper discretion and restraint should always govern the personal use of the Company’s assets.

11. Health and Safety

The Company is committed to making its work environment safe, secure and healthy for its Representatives and others. The Company will comply with all applicable laws, rules and regulations relating to safety and health in the workplace and expects each Representative to promote a positive working environment for all and to consult and comply with all of the Representative’s rules regarding workplace conduct and safety. Representatives should immediately report any unsafe or hazardous conditions or materials, any injuries or accidents and any activity that compromises corporate security to an officer of the

Company. Representatives must not work under the influence of any substances that would impair the safety of others. All threats or acts of physical violence or intimidation are prohibited.

12. Raising Concerns and Reporting Departures from this Code

It is the responsibility of all Representatives to understand and comply with this Code.

If a Representative observes or becomes aware of an actual or potential departure from this Code, or of any actual or potential violation of any law or regulation, whether committed by a Representative or others, it is his or her responsibility to report the circumstances as outlined herein and to cooperate with any investigation by the Company. This Code is designed to provide an atmosphere of open communication for compliance issues and to ensure that Representatives acting in good faith have the means to report actual or potential departures from this Code. For assistance with compliance matters and to report actual or potential departures from this Code, a Representative should contact an officer of the Company. Following the receipt of any report of a departure from this Code the officer will investigate each matter so reported and take corrective disciplinary actions, if appropriate, up to and including termination of employment or services. There will be no reprisals against a Representative for good faith reporting of a departure from this Code.

13. Waivers and Amendments

Only the Board may waive application of or amend any provision of this Code. A request for a waiver of application of this Code should be submitted in writing to the chair of the Board for consideration by the Board. The Company will promptly disclose to investors all substantive amendments to this Code, as well as all waivers of this Code granted to Representatives in accordance with applicable laws and regulations.

14. No Rights Created

This Code is a statement of the fundamental principles and key policies and procedures that govern the conduct of the Company's business. It is not intended to, and does not in any way, constitute an employment contract or an assurance of continued employment or create any rights in any Representative, customer, business partner, supplier, competitor, shareholder or other person or entity.

APPENDIX D
CORPORATE DISCLOSURE POLICY

[Attached as pages following]

ABITIBI GREENSTONE GOLD CORP.

DISCLOSURE POLICY

1. PURPOSE.

The purpose of this Policy is to promote consistent disclosure practices by Abitibi Greenstone Gold Corp. (the "**Company**") in connection with the timely disclosure of material information about the Company to the market. This Policy describes, in general terms, the processes and procedures of the Company in connection with the timely disclosure of material information by the Company and the Company's communications with external parties, including shareholders, the media and members of the investment community.

This Policy applies to all directors, officers, spokespersons and employees of the Company and its subsidiaries and covers all methods used by the Company to communicate to its shareholders, the media and members of the investment community, including:

- Press releases.
- Written statements made in annual and quarterly reports.
- Communications to shareholders.
- Documents filed with the securities regulatory authorities.
- Communications made during investor conferences.
- Speeches made by senior management.
- Oral statements made in the course of meetings or calls with securities markets professionals, shareholders, media or other external audiences.
- All continuous disclosures filings.
- Websites and social media communications (including through corporate blogs, chat boards, X, Facebook, LinkedIn, YouTube and other non-traditional means of communication).

This Policy has been reviewed and approved by the board of directors of the Company. The Disclosure Committee is responsible for the administration of this Policy. The Disclosure Committee has a charter that sets out its membership, role and responsibilities. The Policy will be reviewed periodically by the Disclosure Committee for the purpose of evaluating its effectiveness and updating disclosure practices and procedures.

2. MATERIAL INFORMATION.

Securities laws and the policies of the securities regulatory authorities and stock exchanges in Canada require public companies to immediately issue a news release to disclose material information.

Material information includes material facts and material changes (as such terms are defined under applicable securities laws) and is any information relating to the business and affairs of the Company that results (or would reasonably be expected to result) in a significant change in the market price or value of the Company's listed securities.

The following is a non-exhaustive list of examples of the types of events or information that may be material:

- Changes in corporate structure:

    - changes in share ownership that may affect control of the Company;
    - major reorganizations, amalgamations or mergers;
    - take-over bids, issuer bids or insider bids.
- Changes in capital structure:
    - the public or private sale of additional securities;
    - planned repurchases or redemptions of securities;
    - any share consolidation, share split, share exchange or stock dividend;
    - changes in the Company's dividend payments or policies;
    - the possible initiation of a proxy fight;
    - material modifications to rights of security holders.
- Changes in financial results:
    - a significant increase or decrease in near-term earnings prospects;
    - unexpected changes in the financial results for any periods;
    - shifts in financial circumstances, such as cash flow reductions, major asset write-offs or write-downs;
    - changes in the value or composition of the Company’s assets;
    - any material change in the Company’s accounting policy.
- Changes in business and operations:
    - any development that materially affects the Company’s resources, technology, products or markets;
    - a significant change in capital investment plans or corporate objectives;
    - major labour disputes or significant disputes with major contractors or suppliers;
    - significant new contracts, products, patents, or services or significant losses of contracts or business;
    - significant discoveries by resource companies;
    - changes to the board of directors or executive management, including the departure of the Company’s CEO, CFO, COO or president (or persons in equivalent positions);
    - the commencement of, or developments in, material legal proceedings or regulatory matters;
    - waivers of corporate ethics and conduct rules for officers, directors and other key employees;
    - any notice that reliance on a prior audit is no longer permissible;
    - de-listing of the Company’s securities or their movement from one quotation system or exchange to another.
- Acquisitions and dispositions:
    - significant acquisitions or dispositions of assets, property or joint venture interests;

- acquisitions of other companies, including a take-over bid for, or merger with, another company.

- Changes in credit arrangements:
  - the borrowing or lending of a significant amount of money;
  - any mortgaging or encumbering of the Company's assets;
  - defaults under debt obligations, agreements to restructure debt or planned enforcement procedures by a bank or any other creditors;
  - changes in rating agency decisions;
  - significant new credit arrangements.

In assessing the materiality of information, the Company will consider the nature of the information itself, the potential impact on the market price of the Company's securities and prevailing market conditions. These factors will be reviewed and considered with other applicable factors on a case-by-case basis.

3. NEWS RELEASES CONTAINING MATERIAL INFORMATION.

Material information will be publicly disclosed promptly by news release. The only exceptions will occur in restricted circumstances where applicable securities laws and stock exchange policies permit the maintenance of confidentiality and regulatory filings on a confidential basis.

Timing of releases and circumstances requiring pre-clearance of news releases with the Canadian Investment Regulatory Organization (or the equivalent market regulator(s) for the stock exchange(s) upon which the Company’s securities are listed) will be dealt with in accordance with the rules of the stock exchange(s) upon which the Company’s securities are listed.

News releases containing material information will be disseminated through a news wire service that provides simultaneous national and simultaneous service to widespread news services, financial media, stock exchanges upon which the Company’s shares are listed and to relevant regulatory bodies.

Following consultation with the Company’s officers and external legal counsel, material change reports will be prepared and filed when required in accordance with applicable securities laws and news releases containing material information will be filed on SEDAR+.

4. NEWS RELEASES CONTAINING NON-MATERIAL INFORMATION.

Although the Company is not required to disclose non-material information, it may in some circumstances be necessary or desirable to do so. In such circumstances, all news releases containing solely non-material information will be reviewed by one of the Company’s officers.

The Chief Financial Officer will co-ordinate all releases of dividend notices of the Company in accordance with the requirements of the relevant stock exchanges on which the Company’s securities are listed.

5. AUTHORIZED SPOKESPERSONS.

The Company designates a limited number of spokespersons responsible for communication with the media, investors and analysts. The spokespersons are any of the officers of the Company. Individuals holding these offices may, from time to time, designate others within the Company to speak on behalf of the Company or respond to specific inquiries from the investment community or media.

Employees who are not authorized spokespersons must not respond under any circumstances to inquiries from the investment community, the media or others, unless specifically asked to do so by an authorized spokesperson. All such inquiries are to be referred to the official spokespersons.

6. RESPONDING TO MARKET RUMOURS.

It is the Company's practice not to comment on market rumours or speculation. Should any stock exchange on which the Company's securities are listed (or the market regulator for such stock exchange) request that the Company make a definitive statement in response to a market rumour that may be causing significant volatility in the Company's listed securities, the Disclosure Committee will consider the matter and determine whether to make a statement regarding the rumour.

7. CONFERENCE CALLS.

Conference calls (by telephone and/or webcast) may be held for quarterly and annual financial results or for material corporate developments. During these calls, Company spokespersons will discuss key aspects of the results or developments, as the case may be, and this discussion will be accessible simultaneously to all interested parties, some as participants and others in a listen-only capacity.

At the beginning of the conference call, a Company spokesperson will notify all participants on the call that there may be discussion of forward-looking information on the call. The spokesperson will then provide appropriate cautionary language with respect to any such forward-looking information and direct participants to publicly available documents containing a full discussion of the risks and uncertainties that could affect such forward-looking information.

The Company will provide advance notice of the conference call by issuing a news release, and posting on the Company's website, announcing the date and time and providing information allowing interested parties to access the call. In addition, the Company may invite members of the investment community, the media and others to participate. The Company may also utilize social media and e-mail to make such announcement, where appropriate.

Any supplemental information provided to participants on the call will also be posted to the Company website for others to view. An archived audio webcast on the website, or an audio transcript of the conference call, will be made available following the call for a minimum of 10 days for anyone interested in listening to a replay. The archived audio webcast page on the website will include a notice that advises the reader that the information is for historical purposes only and that, while the information was believed to be accurate at the time of issue, the Company will not, and specifically disclaims any duty to, update this information.

8. CONTACTS WITH ANALYSTS AND INVESTORS.

Disclosure in individual or group meetings does not constitute adequate disclosure of information that is considered non-public material information. If the Company intends to announce material information at an analyst or shareholder meeting or a press conference or as part of a conference call, the announcement must be preceded by a newswire release containing such information disseminated in accordance with this Policy.

The Company recognizes that meetings with analysts and significant investors are an important element of the Company's investor relations program. Accordingly, authorized Company spokespersons may contact, respond to, meet with or address analysts or investors on an individual or small group basis from time to time. Material non-public information will not be disclosed at these meetings and Company spokespersons should keep a record of the discussions that take place during these meetings.

9. REVIEWING ANALYST REPORTS.

The Company will not comment on reports prepared by analysts other than for the purpose of pointing out factual errors based on available public information. In order to avoid appearing to endorse an analyst's report, the Company will provide its comments orally or will attach a disclaimer to written comments to indicate that the analyst's report was reviewed only for factual accuracy based on available public information.

The Company will not post research reports by analysts on any Company website or include links to any investment firm's or analyst's websites or publications. The Company will not confirm, or attempt to influence, an analyst's opinions or conclusions and will not express comfort with the analyst's model or earnings estimate.

The Company may post on its website a complete list, regardless of the recommendation, of all the investment firms and analysts who are known to the Company to provide research coverage on the Company. If provided, such list will not include links to the analysts' or any other third-party websites or publications.

10. DISTRIBUTING ANALYST REPORTS.

Analyst reports are proprietary products of the analyst's firm. Re-circulating a report by an analyst may be viewed as an endorsement by the Company of the report. For these reasons, the Company will not provide analyst reports through any means to persons outside of the Company or to employees of the Company, including posting such information on its website. The Company may post on its website a complete list, regardless of the recommendation, of all the investment firms and analysts who provide research coverage on the Company. If provided, such list will not include links to the analysts' or any other third-party websites or publications.

11. FORWARD-LOOKING INFORMATION.

The Company may provide forward-looking information in appropriate circumstances to enable evaluation of the Company's operations and prospects for performance. Forward-looking information may include statements about future or anticipated growth, operating results and performance of the Company and business prospects and opportunities. All forward-looking information shall be updated in light of subsequent developments.

To the extent that forward-looking information is provided by the Company in a disclosure document, news release or statement by a spokesperson, it will be accompanied by, or reference will be made to, among other things:

- Cautionary language to warn of the risk that material factors could cause actual results to differ materially from statements made in the forward-looking information.

- A statement of material factors or assumptions that were applied in the preparation of the forward-looking information.

The Company will also disclaim any intention to update or revise the forward-looking information, whether as a result of new information, future events or otherwise, except as required by applicable securities laws.

12. COMPANY WEBSITE.

The Company maintains an Internet website that includes information of interest to investors.

Newswire releases are posted to the corporate information section of the website after release through the newswire service. It is recognized that posting on the website alone is not sufficient dissemination in the case of material information.

Information available on the website includes annual reports, quarterly reports and management information circulars. Other documents of interest are posted upon availability, and materials related to presentations by senior officers are placed on the website contemporaneously with the events to which they relate.

All information posted to the Company’s website will show the date such information was posted. The minimum retention period for material corporate information on the website will be twoyears after the date of its posting.

The official spokesperson(s) shall be responsible for responses to electronic inquiries. Only public information or information which could otherwise be disclosed in accordance with this Policy shall be utilized in responding to electronic inquiries.

13. USE OF SOCIAL NETWORKS.

Use of social networks (including corporate blogs, employee blogs, chat boards, Facebook, LinkedIn, X, YouTube and any other non-traditional means of communication) to disclose material, non-public information is considered selective disclosure and would violate this Policy.

In order to ensure that no material undisclosed information is inadvertently disclosed, employees are prohibited from participating in Internet chat rooms, bulletin boards or newsgroup discussions on matters pertaining to the Company's activities or its securities. Employees who encounter a discussion pertaining to the Company should advise a member of the Disclosure Committee as soon as possible.

14. PUBLIC PRESENTATIONS AND SPEECHES.

Public presentations and speeches made by employees of the Company that contain references to the Company’s corporate policies or financial and operating performance should be submitted to either the Chief Executive Officer or Chief Financial Officer for review before delivery.

15. SELECTIVE, INACCURATE OR INADVERTENT DISCLOSURE.

If an employee believes that material non-public information was disclosed in violation of this Policy, or if a material error has been made in any public disclosure made by the Company, such person should notify a member of the Disclosure Committee immediately. If inadvertent disclosure or an error of disclosure occurs, the Company will take appropriate remedial action which may include notification of the appropriate regulatory authority of the inadvertent error, the making of broad disclosure of the information or correction of the information through a news release or other filing with the securities regulatory authorities.

16. COMMUNICATION OF THIS POLICY.

Copies of this Policy are made available to directors and relevant officers and employees who, given their position, are required to have knowledge of this Policy, directly or by posting on the Company's intranet and web-site and these individuals should be advised of its importance so that they can understand and apply the disclosure practices contained in this Policy.

17. EFFECTIVE DATE, POLICY REVIEW DATE AND REVISION HISTORY.

This Policy is effective as of February 3, 2026.

APPENDIX E
INSIDER TRADING POLICY

[Attached as pages following.]

ABITIBI GREENSTONE GOLD CORP.

INSIDER TRADING POLICY

1. PURPOSE.

The purpose of this Policy is to assist the directors, officers and employees of Abitibi Greenstone Gold Corp. ("**Company**") and its subsidiaries in complying with the prohibitions under applicable securities laws against insider trading, tipping and recommending trades in the securities of the Company and other issuers in certain circumstances. This Policy also contains additional pre-clearance, black-out and other trading restrictions and provisions for maintaining the confidentiality of information in certain circumstances.

Canadian securities laws prohibit persons in a special relationship with the Company from:

- Purchasing or selling securities of the Company with knowledge of a material fact or material change with respect to the Company that has not been generally disclosed. This is the prohibition against insider trading.
- Informing, other than in the necessary course of business, another person or company of a material fact or material change with respect to the Company that has not been generally disclosed. This is the prohibition against tipping.
- Recommending or encouraging, other than in the necessary course of business, another person or company to purchase or sell securities of the Company with knowledge of a material fact or a material change with respect to the Company that has not been generally disclosed. This is the prohibition against recommending trades.

These prohibitions may also apply to persons in a special relationship with the Company with respect to the securities of other issuers with which the Company does business or may do business in circumstances where such persons may have knowledge of an undisclosed material fact or material change regarding such issuer.

Persons in a special relationship with the Company include directors, officers and employees of the Company and its subsidiaries and other insiders as defined under applicable securities laws.

This Policy applies to all directors, officers and employees of the Company and its subsidiaries. In addition, certain sections of the Policy also apply to the related persons of directors, officers and employees ("**Related Persons**") which include an individual's spouse, minor children and anyone else living in the individual's household and any legal entities controlled by the individual.

This Policy has been reviewed and approved by the board of directors of the Company. The Company's Corporate Secretary is responsible for the administration of this Policy. The Policy will be reviewed annually by the Company's Corporate Secretary, who will recommend any material amendments to the board of directors for approval. Amendments of a non-material nature may be approved by the Company's Corporate Secretary.

2. PROHIBITION ON INSIDER TRADING, TIPPING AND RECOMMENDING TRADES IN SECURITIES OF THE COMPANY.

No director, officer or employee of the Company or any of its subsidiaries or any Related Person shall:

- Purchase or sell securities of the Company with knowledge of material information relating to the Company that has not been generally disclosed.
- Inform, other than in the necessary course of business, another person or company of material information relating to the Company that has not been generally disclosed.
- Recommend or encourage, other than in the necessary course of business, another person or company to purchase or sell securities of the Company with knowledge of material information relating to the Company that has not been generally disclosed.

A security of the Company will include common shares, preferred shares, debt securities, convertible securities, warrants, options, equity-based compensation awards or any other securities that obligate the Company to issue or sell any securities of the Company or give any person the right to subscribe for or acquire securities of the Company. A security of the Company will also include:

- A put, call option or other right or obligation to purchase or sell securities of the Company.
- A security, the market price of which varies materially with the market price of the securities of the Company.
- A related derivative.

Material information includes material facts and material changes (as such terms are defined under applicable securities laws) and is any information relating to the business and affairs of the Company that results or would reasonably be expected to result in a significant change in the market price or value of the Company's listed securities.

The following is a non-exhaustive list of examples of the types of events or information that may be material:

- Changes in corporate structure:
  - changes in share ownership that may affect control of the Company;
  - major reorganizations, amalgamations or mergers;
  - take-over bids, issuer bids or insider bids.
- Changes in capital structure:
  - the public or private sale of additional securities;
  - planned repurchases or redemptions of securities;
  - any share consolidation, share split, share exchange or stock dividend;

- changes in the Company's dividend payments or policies;
- the possible initiation of a proxy fight;
- material modifications to rights of security holders.

- Changes in financial results:
  - a significant increase or decrease in near-term earnings prospects;
  - unexpected changes in the financial results for any periods;
  - shifts in financial circumstances, such as cash flow reductions, major asset write-offs or write-downs;
  - changes in the value or composition of the Company’s assets;
  - any material change in the Company’s accounting policy.
- Changes in business and operations:
  - any development that materially affects the Company’s resources, technology, products or markets;
  - a significant change in capital investment plans or corporate objectives;
  - major labour disputes or significant disputes with major contractors or suppliers;
  - significant new contracts, products, patents, or services or significant losses of contracts or business;
  - significant discoveries by resource companies;
  - changes to the board of directors or executive management, including the departure of the Company's CEO, CFO, COO or president (or persons in equivalent positions);
  - the commencement of, or developments in, material legal proceedings or regulatory matters;
  - waivers of corporate ethics and conduct rules for officers, directors and other key employees;
  - any notice that reliance on a prior audit is no longer permissible;
  - de-listing of the Company’s securities or their movement from one quotation system or exchange to another.
- Acquisitions and dispositions:
  - significant acquisitions or dispositions of assets, property or joint venture interests;
  - acquisitions of other companies, including a take-over bid for, or merger with, another company.
- Changes in credit arrangements:
  - the borrowing or lending of a significant amount of money;
  - any mortgaging or encumbering of the Company's assets;

- defaults under debt obligations, agreements to restructure debt or planned enforcement procedures by a bank or any other creditors;
- changes in rating agency decisions;
- significant new credit arrangements.

Material information is non-public until it has been generally disclosed by the Company and investors have been given a reasonable amount of time to analyze the information. Generally disclosed information may include, as applicable, disclosure made by news release disseminated through a news wire service and/or the public filing of documents on SEDAR+ (including financial statements and related MD&A), together with such additional steps as the Company determines are appropriate to ensure broad public dissemination.

If a director, officer or employee is in any doubt as to whether certain undisclosed information is material or whether such information has been disclosed, such individual should consult the Company's Corporate Secretary or external legal counsel before engaging in a transaction or otherwise taking any action.

3. ADDITIONAL RESTRICTIONS FOR DIRECTORS, OFFICERS AND DESIGNATED EMPLOYEES.

Pre-Clearance

In order to assist in preventing even the appearance of an improper insider trade, all proposed transactions in securities of the Company by directors and officers of the Company must be pre-cleared with the Company's Corporate Secretary or Chief Financial Officer.

Persons subject to the pre-clearance restriction should contact the Corporate Secretary or Chief Financial Officer at least 2 business days (or such shorter period as the Corporate Secretary or Chief Financial Officer may determine) in advance and may not effect any transaction subject to the pre-clearance request unless given clearance to do so. Any pre-clearance request that has been granted will be valid only for three business days following the approval date unless terminated earlier by the Chief Financial Officer or Corporate Secretary. If a transaction for which pre-clearance has been granted is not effected within such period, the transaction must be pre-cleared again.

To the extent that a material event or development affecting the Company remains non-public, persons subject to the pre-clearance requirement will not be given permission to effect transactions in securities of the Company. Such persons may not be informed of the reason they may not trade. Any person that is made aware of the reason for an event-specific prohibition on trading shall not disclose the reason for the prohibition to third parties and should avoid disclosing the existence of the prohibition.

Black-Out Periods

No trades or other transactions in securities of the Company (including the exercise of stock options or transactions involving other forms of equity-based compensation) shall be carried out by directors and officers of the Company and all employees who receive notice from the Company that they are designated blacked-out employees in respect of a given period during the period beginning seven (7) days before the end of each fiscal quarter and ending at the close of business on the second trading day following the date on which the Company's quarterly financial statements and related MD&A (or annual financial statements and related MD&A, as applicable) are made publicly available (including by filing on SEDAR+ and, if applicable, by news release).

Trading black-out periods may also be prescribed from time to time as a result of special circumstances relating to the Company. All directors and officers and employees with knowledge of such special circumstances will be covered by the black-out.

The board of directors of the Company will not approve the grant of stock options or other forms of equity-based compensation awards during the period of any trading black-out.

4. MAINTAINING CONFIDENTIALITY.

All directors, officers and employees of the Company and its subsidiaries are prohibited from informing, other than in the necessary course of business, another person or company of material undisclosed information relating to the Company.

A director, officer or employee of the Company and its subsidiaries may disclose material undisclosed information to third parties where doing so is in the necessary course of business. This exception would generally cover communications with:

- Vendors, suppliers, or strategic partners on issues such as research and development, sales and marketing, and supply contracts.
- Employees, officers, and board members.
- Lenders, legal counsel, auditors, underwriters, and financial and other professional advisors to the Company.
- Parties to negotiations.
- Labour unions and industry associations.
- Government agencies and non-governmental regulators.
- Credit rating agencies (provided that the information is disclosed for the purpose of assisting the agency to formulate a credit rating and the agency's ratings generally are or will be publicly available).

Communicating material undisclosed information to family members, friends or other third parties constitutes tipping and can result in serious consequences for the Company and the persons communicating and receiving the information.

Information communicated internally and externally to outside parties in the necessary course of business should be done on a need-to-know basis consisting only of that information that is necessary for the recipient to be able to perform its responsibilities.

Outside parties who are aware of material undisclosed information relating to the Company must be advised that:

- The information is confidential.
- They must not communicate that information to anyone else except in the necessary course of business and on a need-to-know basis.
- They are subject to the insider trading, tipping and recommending prohibitions of applicable securities laws.

An outside party will generally be required to enter into a confidentiality agreement with the Company except in circumstances where the party owes a duty of trust or confidence to the Company.

In order to prevent the misuse or inadvertent disclosure of material undisclosed information, the following procedures should be observed:

- Documents and files containing confidential information should be kept in a safe place to which access is restricted to individuals on a need-to-know basis.
- Code names should be used where appropriate.
- Confidential matters should not be discussed in places where discussion could be overheard (for example, elevators, hallways, restaurants, airplanes or taxis).
- Reasonable care should be exercised in the use of wireless telephones or other wireless devices.
- Confidential documents should not be read or displayed in public places and should not be discarded where others can retrieve them.
- Employees must ensure that they maintain the confidentiality of information in their possession outside of the office as well as inside the office.
- Reasonable care should be exercised in the transmission of confidential information by electronic means.
- Unnecessary copying of confidential documents should be avoided and documents containing confidential information should be promptly removed from conference rooms and work areas after meetings are concluded.
- Extra copies of confidential documents should be shredded or otherwise destroyed.
- Access to confidential electronic data should be restricted through the use of passwords.

5. APPLICABILITY OF POLICY TO SECURITIES AND MATERIAL UNDISCLOSED INFORMATION OF OTHER COMPANIES

The prohibitions contained in this Policy with respect to insider trading, tipping and recommending trades in securities of the Company will also apply to directors, officers and employees of the Company and its subsidiaries in relation to the securities of other companies in circumstances where such persons may be in possession of material undisclosed information relating to such companies obtained in the course of the Company's business. In these circumstances, information about other companies should be treated in the same way as comparable information relating to the Company.

6. INSIDER REPORTING.

In addition to the obligations described above, certain insiders who meet the definition of "reporting insiders" are subject to additional reporting obligations. The Company's Corporate Secretary is available to assist reporting insiders in completing and filing the required insider reports through the System for Electronic Disclosure by Insiders (SEDI) website. Any reporting insiders who file their own reports are asked to promptly provide a copy of those reports to the Company's Corporate Secretary so that the Company's records may be updated. The Corporate Secretary may ask external legal counsel to review SEDI reports. Reporting insiders are reminded that they remain personally responsible for ensuring that their insider reports are completed and filed in accordance with the requirements of applicable securities laws. If reports are filed late, insiders will generally be subject to a fine of $50 per day, per insider, per issuer, subject to a maximum of $1,000 per insider, per issuer within any one-year period beginning on April 1 and ending on March 31.

7. POTENTIAL PENALTIES AND CIVIL LIABILITIES.

Under the Securities Act (Ontario), persons found guilty of violating the prohibitions against insider trading, tipping or recommending trades may be subject to a fine of not more than $5,000,000 or imprisonment for a term of not more than five years less a day (or to both) for contravening Ontario securities laws. Persons found guilty of insider trading or tipping may also be subject to a fine in an amount not less than the profit made or loss avoided by the person by reason of the contravention and not more than the greater of $5,000,000 and three times the profit made or loss avoided. A person who violates the insider trading and tipping provisions of the Securities Act (Ontario) may also be liable to compensate for damages the buyer or seller of securities (in the case of insider trading) or any person that bought or sold securities to or from a tippee (in the case of tipping) and otherwise prohibited from trading in securities or acting as an officer or director of a company. In addition to the Securities Act (Ontario), there may also be penalties under the Criminal Code and applicable corporate statutes for persons found guilty of insider trading and tipping.

8. PROHIBITION AGAINST SHORT SELLING, HEDGING AND OTHER TRANSACTIONS

The following transactions by insiders and all other individuals holding positions at or above the Vice-President level with respect to securities of the Company are also specifically prohibited:

- Short sales.
- Transactions in derivatives on Company securities (such as put and call options); provided, however, that this prohibition will not apply to the exercise of stock options or other trades associated with Company approved equity-based compensation awards.
- Any other hedging or equity monetization transactions where the individual's economic interest and risk exposure in the Company's securities are changed (such as collars or forward sales contracts).

Notwithstanding the prohibitions contained in this Section 8, the Company's Corporate Secretary may in exceptional circumstances waive the prohibition contained in Section 8; provided that, the individual seeking the waiver does not have any undisclosed material information and that making such a waiver would not otherwise violate any applicable corporate or securities laws. The Corporate Secretary will report any such waivers to the board of directors at its next regularly scheduled meeting.

9. COMMUNICATION OF THIS POLICY.

Copies of this Policy are made available to directors, officers and employees directly or by posting on the Company's intranet and web-site.

10. EFFECTIVE DATE, POLICY REVIEW DATE AND REVISION HISTORY.

This Policy is effective as of February 3, 2026.

CERTIFICATE OF THE COMPANY

Date: July 10, 2026.

This Prospectus constitutes full, true and plain disclosure of all material facts relating to the securities offered by this prospectus by the Issuer as required by the securities legislation of the Provinces of British Columbia and Ontario.

"Brian Morales"	*"Carlo Rigillo"*
Brian Morales Chief Financial Officer	Carlo Rigillo Chief Executive Officer

ON BEHALF OF THE BOARD OF DIRECTORS

"Ross Mitgang"	*"Binyomin Posen"*
Ross Mitgang Director	Binyomin Posen Director

CERTIFICATE OF THE PROMOTER

Date: July 10, 2026.

This Prospectus constitutes full, true and plain disclosure of all material facts relating to the securities offered by this prospectus by the Issuer as required by the securities legislation of the Provinces of British Columbia and Ontario.

"Carlo Rigillo"

Carlo Rigillo
Promoter