GoldTerra Capital

CORPORATE GOVERNANCE POLICY

Business Ethics

v. 1.3

04/04/24

Business Ethics Policy

A. Introduction and Purpose

Gold Terra Capital Inc. (referred to as "the Company") is committed to maintaining the highest standards of professional and ethical conduct. Our reputation with shareholders, business partners, prospective investors, and other stakeholders depends on honesty, integrity, and compliance with laws and regulations. This policy outlines the principles and guidelines that all employees, officers, and directors must adhere to in their business activities.

B. General Principles of Conduct

1. **Compliance with Laws and Regulations:**
    - Employees must comply with all applicable laws and regulations.
    - If a law conflicts with this policy, employees must follow the law. However, if local customs or policies conflict with this policy, employees must adhere to this policy.
    - Seek guidance from supervisors when faced with conflicting situations.
2. **Honesty and Integrity:**
    - Honesty and integrity must always characterize the Company's business activity.
    - Unscrupulous dealings are strictly prohibited.
3. **Operating Responsibly:**
    - The Company operates in a responsible manner, considering economic, social, and environmental priorities.
    - We strive to minimize the impact of our operations on the environment and local communities.
4. **Safe and Healthy Workplace:**
    - We provide a safe and healthy workplace for all employees.
    - Discrimination, harassment, and favoritism are not tolerated.
5. **Reporting Unethical Conduct:**
    - Employees are encouraged to report any unethical conduct promptly.
    - The Company provides mechanisms for reporting concerns confidentially.

C. Disciplinary Action

- Violations of this policy will result in disciplinary action, up to and including dismissal.
- Cooperation from all employees is essential for the Company's continued success and reputation as a good corporate citizen.

GRAHAM GILMOUR
CEO
4th April 2024