WEST POINT GOLD CORP.
AND ITS SUBSIDIARIES

CODE OF BUSINESS CONDUCT AND ETHICS

INTRODUCTION

It is our policy that our consultants, employees, officers and directors are held to the highest standards of honest and ethical conduct when acting on our behalf. In this Code of Business Conduct and Ethics (the **"Code"**), all references to "we," "us," "our," "the Corporation," and similar references refer to West Point Gold Corp. and its subsidiaries.

The Code is intended to promote, among other things:

- *honest and ethical conduct*, including the ethical handling of actual or potential conflicts of interest between personal and Corporation interests;
- *full, fair, accurate, timely and understandable disclosure* in continuous disclosure reports and documents filed with or submitted to securities regulators and other public communications;
- *compliance* with applicable governmental laws, rules and regulations;
- *prompt internal reporting* of violations of the Code to the appropriate person identified in the Code; and
- *accountability* for adherence to the Code.

The Code is intended to provide general guidance as to ethical behaviour when dealing with other people or entities – from employees, consultants, officers and directors to customers, suppliers, government authorities and the public. All of our consultants, employees, officers and directors ("**Personnel**") are expected to adhere to the principles of the Code in their dealings with us and in our behalf. Agents cannot be used to circumvent the law or this Code and its related policies. Consultants, employees, officers and directors shall not retain agents or other representatives to engage in practices on their behalf or on behalf of the Corporation which violate this Code.

To ensure integrity and excellence, the Corporation requires careful adherence to all applicable laws and regulations along with a commitment to high standards of corporate and personal integrity. As a result, the Corporation expects honest and ethical conduct from all of its Personnel while conducting business. Personnel should ask for help and/or assistance when the ethical or legal thing to do is unclear. In some situations, it may be difficult to know the correct action to take. If Personnel are unsure about what to do, Personnel must seek guidance from those with appropriate expertise, such as a member of senior management.

In the event the Corporation's business is conducted out of province or country, Personnel must understand the requirements for that location. If local laws and policies are more restrictive than the Corporation's policies and procedures, Personnel must conduct their activities in accordance with the more restrictive local requirements. If the Corporation's policy or standard is more restrictive than local law, then the Personnel must meet the Corporation's requirements, unless the Personnel has received an exception in writing from the Corporation.

WORK ENVIRONMENT

The Corporation respects diversity and the personal dignity of its Personnel. All Personnel are expected to

treat all other Personnel with respect, integrity, and courtesy. As such, the Corporation is committed to ensuring that all employee and contractor relations are free of discrimination and harassment.

Mistreatment of or discrimination against a job applicant or fellow Personnel is unacceptable. As such, the Corporation prohibits discrimination (based on protected grounds under applicable employment standards legislation) or harassment of any individual. Discrimination and harassment against colleagues, customers, vendors, agents, consultants or any other third parties is forbidden and is subject to discipline, up to and including termination of employment or termination of a consulting arrangement.

CONFLICTS OF INTEREST

A "conflict of interest" occurs whenever your private interests interfere in any way (or even appear to interfere) with the interests of the Corporation and your consulting or employment duties and responsibilities.

You must avoid any investment, interest, association or other relationship that interferes, might interfere, or reasonably might be thought to interfere, with your independent exercise of judgment in the Corporation's best interest and otherwise with your professional obligations to the Corporation. Any material transaction or relationship that reasonably could be expected to give rise to a conflict of interest must be disclosed as soon as possible to a member of the senior management team or if a member of the senior management team is not available, to the Chair of the Board of Directors. Officers and directors should make such disclosure to the Chair of the Board of Directors.

There are many situations that may give rise to a conflict of interest. The most common include but are not limited to:

- accepting gifts or other favours or "kickbacks" from suppliers;
- employment by another company in a similar industry (for which there shall be an initial presumption of conflict of interest) or which interferes with performance of job duties or maintaining confidentiality of proprietary information;
- ownership of a significant part of another company or business which interferes with duties and obligations to the Corporation or the performance of job duties;
- close or family relationships with suppliers – the closeness of the relationship might lead an employee or consultant to inadvertently compromise the Corporation's interests;
- passing confidential information to competitors – employees and consultants must treat all information from its customers, suppliers, or other third parties with the same degree of care as they are required to treat the Corporation's own information;
- loans by the Corporation to directors and executive officers;
- investment activity using insider information; and
- providing assistance to an organization that markets products and services in competition with the Corporation's own products or services. Such organizations include suppliers, competitors, customers, and distributors.

Conflicts of interest may not always be readily apparent, so if you are in doubt as to whether undertaking a particular course of action may lead to a conflict of interest or if you become aware of a conflict or potential conflict, you should consult with your immediate supervisor or a member of senior management of the Corporation. Several factors to consider include: the relationship between us and the other company; the nature of one's responsibilities as a Corporation employee, and those of the person close to the consultant or employee; and the access each person has to his or her respective consultant's or employer's confidential information.

DEALINGS WITH PUBLIC OFFICIALS

All dealings between consultants, employees, officers or directors and public officials are to be conducted in a manner that will not compromise the integrity or the reputation of any public official or of the Corporation. The appearance of impropriety in dealing with public officials, whether domestic or foreign, is improper and unacceptable. Any participation, whether directly or indirectly, in any bribes, kickbacks, illegal gratuities, indirect contributions or similar payments is expressly forbidden, whether or not they might further the interests of the Corporation. A high standard of integrity is of the utmost importance to the Corporation.

PROTECTION AND PROPER USE OF CORPORATION ASSETS AND OPPORTUNITIES

The Corporation's assets and business opportunities are of significant value to our competitiveness and success as a business. The Corporation's assets, without limitation, include its mineral property claims and land holdings, confidential information, data and intellectual property, as well as personal property. Corporation assets are for Corporation business and for Corporation use only. You must not obtain, use or divert our property for personal use or benefit, materially alter or destroy our property or remove it without prior management approval. Theft, carelessness and waste have a direct impact on the Corporation's profitability. All of our assets should be used for legitimate business purposes.

The Corporation is entitled to determine who should have access to its proprietary information and for what purpose. Personnel must not use or disclose confidential information except as authorized by the Corporation and must implement and/or follow safeguards to prevent loss of such information. Consultants, employees, officers, directors and agents must also be in compliance with the terms of their consulting agreement or employment agreement, if any.

The staking of mineral claims or the acquisition of mineral properties that the Corporation has decided to exploit, by consultants, employees, officers or directors in their own interest or by any syndicate or venture in which they have an interest in that is not owned, controlled or director by the Corporation, must be authorized in writing by the Chair of the Board of Directors.

Commercial and other corporate opportunities of the Corporation are an important asset of the Corporation and must be protected by our Personnel. Any diversion of corporate opportunities through the use of information learned in one's capacity as a consultant, employee, officer or director of the Corporation will not be tolerated and should be reported to a senior officer of the Corporation and if such activity involves a senior officer of the Corporation, should be reported directly to the Chair of the Board of Directors.

Personnel will not use their consulting status or employment status with the Corporation to obtain personal gain from those doing or seeking to do business with the Corporation. If improper financial benefit is gained by any Personnel through a spouse, child or relative sharing the same residence as the consultant or employee, as a result of his or her employment, or by the use or misuse of confidential information, the consultant, employee, officer or director must account for any benefit received. Personnel must act in such a manner that their conduct will bear the closest scrutiny should circumstances demand that it be examined.

ACCOUNTING AND RECORDS

All of the Corporation's books,records, accounts and financial statements must be maintained in reasonable detail and must reflect, accurately and fairly, our operations and financial position, underlying transactions and dispositions of assets. These books, records and statements must conform to applicable legal requirements, to our system of internal controls and to generally accepted accounting principles.

We must ensure the accuracy and integrity of our corporate records and that all of our assets and liabilities are properly recorded on the Corporation's books. To enable the Corporation to maintain accurate books and records, you should:

- cooperate with the Chief Financial Officer and other financial personnel of the Corporation and, if applicable to you, our external auditors;
- report transactions that do not seem to serve a legitimate business purpose;
- volunteer knowledge of any untruthful or inaccurate statements or records, whether intentionally or unintentionally made;
- make sure that material contracts to which the Corporation is a party are in writing; and
- make sure that our records are always retained or destroyed according to our document retention policies.

PUBLIC COMPANY REPORTING

As a public company, it is critical that our filings with securities regulatory authorities be accurate and timely.

You may not, directly or indirectly, make or cause to be made a materially false or misleading statement, or omit to state, or cause another person to omit to state, any material fact necessary in order to make statements made not misleading, in light of the circumstances in which such statements were made, to the Corporation's independent auditors, the Audit Committee, the Board of Directors or to senior management in connection with:

- any audit or examination of the financial statements of the Corporation; or
- the preparation or filing of any document or report required to be filed with any regulator.

You may not, directly or indirectly take any action to fraudulently influence, coerce, manipulate, or mislead any independent accountant engaged in the performance of an audit or review of the financial statements of the Corporation that are required to be filed with regulators, if you knew or were unreasonable in not knowing that such action could, if successful, result in rendering such financial statements materially misleading.

Our policy is to comply with all applicable financial reporting and accounting regulations applicable to us. If you have concerns or complaints regarding questionable accounting or audit matters of the Corporation, then you should submit those concerns or complaints (anonymously, confidentially or otherwise) to the Audit Committee of the Board of Directors which will, subject to its duties arising under applicable law, regulations and legal proceedings treat such submissions confidentially. Such submissions may be directed to the attention of the Chair of the Audit Committee.

COMPLIANCE WITH LAWS

You are expected to comply with all applicable laws and governmental rules and regulations. You should be aware of and, to the extent you are a member of senior management, are responsible for establishing and maintaining, procedures to:

- understand applicable laws and governmental rules and regulations through training and policy statements;
- monitor compliance with applicable laws and governmental rules and regulations; and
- identify any possible violations of applicable laws and governmental rules and regulations and report to a member of the senior management team and correct in a timely and effective manner any violations of applicable laws or governmental rules and regulations.

AMENDMENTS, MODIFICATIONS AND WAIVERS OF THE CODE

The Code may be amended, modified or waived by our Board of Directors and waivers of compliance with the Code may also be granted by the Board of Directors, subject to the disclosure and other provisions of

applicable securities laws, regulations and policies including the disclosure of such amendment, modification or waiver, as appropriate.

REPORTING ANY ILLEGAL OR UNETHICAL BEHAVIOUR AND VIOLATIONS OF THE CODE: WHISTLE BLOWER POLICY

Illegal or unethical behaviour and any violation of the Code and its requirements are taken seriously by us. If you are concerned that illegal or unethical behaviour or violations of the Code may be taking place, you should contact, orally or in writing, senior management of the Corporation or your immediate supervisor. The report should include all evidence of activity by a department or representative of the Corporation that may constitute any of the following:

- corporate fraud;
- unethical business conduct;
- a violation of federal, provincial, state, territorial or municipal law; or
- substantial and specific danger to the health and safety of any individual.

The party receiving your report will record receiving the report, initiate an investigation as appropriate, and document how the situation was handled, including remedial action taken, if any.

In instances where you have not received a satisfactory response from an officer or your immediate supervisor, or if you are uncomfortable addressing your concerns to these individuals, the concerns should be addressed to the Chair of the Board of Directors.

CONFIDENTIALITY OF REPORTS; NO RETALIATION

If you report a complaint or concern, you have the right to remain anonymous and your confidentiality will be protected, except as necessary to conduct the investigation and take any remedial action, and subject to and in accordance with applicable law, regulation or legal proceedings. We will not permit retaliation, harassment, discharge, or other types of discrimination, including but not limited to, compensation or terms and conditions of employment of any kind by or on behalf of the Corporation or you, in respect of reports made in good faith or complaints of violations of this Code or other illegal or unethical conduct. In addition, no individual may be adversely affected if he or she refuses to carry out a directive which constitutes fraud or violation of any of the noted incidents. Nevertheless, if you participated in the alleged violation or alleged illegal or unethical behaviour, disciplinary action may be necessary. Disciplinary action up to and including dismissal will be taken against anyone who retaliates, directly or indirectly, or encourages others to do so, against anyone who reports a violation of the Code or illegal or unethical behaviour.

All Personnel have a duty to cooperate in an investigation. Should Personnel fail to cooperate or provides false information in an investigation, the Corporation will take effective remedial action commensurate with the severity of the offence. The action may include disciplinary measures up to and including termination.

To protect our good name, we may discipline and/or terminate our relationship or affiliation with any Personnel who breaches the Code, or its related policies, or engages in illegal or unethical behaviour.

SOCIAL MEDIA

The Corporation respects the right of all Personnel to use social media tools as a form of self-expression, for networking, research and, in some cases, for furthering the Corporation's interests. However, when participating in social media platforms or online conversations that reference the Corporation (or such Personnel's relationship with the Corporation it is expected that all Personnel take reasonable steps to ensure that he or she is not seen as speaking for or acting on behalf of the Corporation, and that all content is

appropriate. Further, any references to the Corporation or its business or where the Personnel presents themselves as a representative of the Corporation, prior written authorization must be obtained from the Corporation.

DISSEMINATION

All current and new employees, contractors, officers and directors will be furnished a copy of this Code, and will be required to acknowledge that you have read the Code and execute an acknowledgement to the Corporation. The Code will be posted on the Corporation's website, and all amendments to it will be updated there.

NO RIGHTS CREATED

This Code and any other policy promulgated by the Corporation, is a statement of fundamental principles and key policies and procedures that govern the conduct of the Corporation's business. It is not intended to and does not, in any way, constitute an employment contract or a contractor agreement (or alter in any way an employment contract or contractor agreement which may exist) or constitute an assurance of continued employment, continued contractor role or create any rights in any employee, contractor, officer, director, supplier, competitor, shareholder, or any other person or entity.

WHERE TO SEEK CLARIFICATION

Conflict of Interest.....	Chief Financial Officer
Consultant/Employee Issues.....	Your immediate supervisor
Legal Matters.....	Chief Financial Officer Member of senior management
Illegal/Unethical Behaviour or Suspected Breach of this Code.....	Chair of the Board of Directors