

No securities regulatory authority or regulator has assessed the merits of these securities or reviewed this document. Any representation to the contrary is an offence. This offering may not be suitable for you and you should only invest in it if you are willing to risk the loss of your entire investment. In making this investment decision, you should seek the advice of a registered dealer.

**AMENDED AND RESTATED
OFFERING DOCUMENT UNDER THE LISTED ISSUER FINANCING EXEMPTION**

New Issue

May 2, 2023



Minimum: None

Maximum: C\$8,500,000 (8,500,000 Charity FT Units)

SUMMARY OF OFFERING

What are we offering?

Offering:	<p>The sale of up to 8,500,000 flow-through units of the Goliath Resources Limited (the “Company”) to be sold to charitable purchasers (each, a “Charity FT Unit”). The 8,500,000 Charity FT Unit Offering is made up of the following: (i) a maximum of 6,150,000 Charity FT Units offered in all the provinces of Canada (the “Selling Jurisdictions”) pursuant to the listed issuer financing exemption under Part 5A of National Instrument 45-106 – <i>Prospectus Exemptions</i> (“NI 45-106”); and (ii) a maximum of 2,350,000 Charity FT Units offered through the “accredited investor” and “minimum amount investment” exemptions under NI 45-106 in the Canadian Selling Jurisdictions (collectively, the “Marketed Offering”).</p> <p>Each Charity FT Unit will consist of one common share of the Company to be issued as a “flow-through share” within the meaning of the <i>Income Tax Act</i> (Canada) (each, a “FT Share”) and one half of one common share purchase warrant (each whole warrant, a “Warrant”). Each whole Warrant shall entitle the holder to purchase one common share of the Company (each, a “Warrant Share”) at a price of C\$0.92 at any time on or before that date which is 24 months after the Closing Date (as herein defined).</p>
Agent's Option:	<p>Red Cloud Securities Inc. (the “Agent”) will have an option, exercisable in full or in part, up to 48 hours prior to the closing of the Offering, to sell up to an additional 1,150,000 Charity FT Units (the “Agent’s Option Units”) at the Offering Price for additional gross proceeds of up to C\$1,150,000 (the “Agent’s Option”, and collectively with the Marketed Offering, the “Offering”).</p>
Offering Price:	<p>C\$1.00 per Charity FT Unit (the “Offering Price”).</p>
Offering Amount:	<p>Charity FT Units up to a maximum of 8,500,000 Charity FT Shares, for maximum gross proceeds of C\$8,500,000. There is no minimum with respect to the offering amount or gross proceeds.</p>

Closing Date:	May 18, 2023
Exchange:	The Company's common shares are listed on the TSX Venture Exchange ("TSXV") under the symbol "GOT", The Venture Market ("OTCQB") under the symbol "GOTRF", and the Frankfurt Stock Exchange ("Frankfurt") under the Symbol "B4IF".
Last Closing Price:	The last closing price of the Company's common shares as at May 1, 2023 was as follows: TSXV: C\$0.65; OTCQB: USD\$0.4882; and Frankfurt: EUR\$0.4355.

Changes from Offering Document dated April 26, 2023

Due to investor demand, the Company has amended its agreement with the Agent to increase the maximum gross proceeds under the previously announced offering from C\$9.0 million to C\$9.65 million. Under the revised Offering, up to 8,500,000 Charity FT Units may be sold at a price of C\$1.00 per Charity FT Unit for gross proceeds of up to C\$8,500,000. The Agent will have an option, exercisable in full or in part, up to 48 hours prior to the closing of the Offering, to sell up to an additional 1,150,000 Charity FT Units at the Offering Price for additional gross proceeds of up to C\$1,150,000. Please see "Use of Proceeds" which reflects the increase in the size of the Offering.

Goliath Resources Limited is conducting a listed issuer financing under section 5A.2 of National Instrument 45-106 *Prospectus Exemptions*. In connection with this offering, the issuer represents the following is true:

- **The issuer has active operations and its principal asset is not cash, cash equivalents or its exchange listing.**
- **The issuer has filed all periodic and timely disclosure documents that it is required to have filed.**
- **The total dollar amount of this offering, in combination with the dollar amount of all other offerings made under the listed issuer financing exemption in the 12 months immediately before the date of this offering document, will not exceed C\$6,150,000.**
- **The issuer will not close this offering unless the issuer reasonably believes it has raised sufficient funds to meet its business objectives and liquidity requirements for a period of 12 months following the distribution.**
- **The issuer will not allocate the available funds from this offering to an acquisition that is a significant acquisition or restructuring transaction under securities law or to any other transaction for which the issuer seeks security holder approval.**

CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING INFORMATION

This offering document contains forward-looking statements and information within the meaning of applicable securities legislation (collectively, "**forward-looking statements**"). These forward-looking statements relate to, among other things, the objectives, goals, strategies, beliefs, intentions, plans, estimates and outlook of the Company.

Forward-looking statements can generally be identified by the use of words such as “believe”, “anticipate”, “expect”, “continue”, “intend”, “aim”, “plan”, “budget”, “goal”, “estimate”, “forecast”, “foresee”, “close to”, “target”, “potential” or negative versions thereof and similar expressions, or state that certain actions, events or results “may”, “could”, “would”, “might” or “will” be taken, occur or be achieved. In addition, any statements that refer to expectations, projections or other characterizations of future events or circumstances are forward-looking statements. Forward-looking statements are based on estimates and assumptions made by the Company in light of its experience and perception of historical trends, current conditions and expected future developments, as well as other factors the Company believes are appropriate in the circumstances. Any statements that refer to expectations, intentions, projections or other characterizations of future events or circumstances contain forward-looking statements. Statements containing forward-looking statements are not historical facts but instead represent management’s expectations, estimates and projections regarding future events or circumstances and are subject to change. Although the Company believes that the expectations reflected in such forward-looking statements are reasonable, undue reliance should not be placed on such statements.

The forward-looking statements in this offering document include, among other things, statements relating to: the Offering; the availability of the proceeds from the Offering and; the intended use of the proceeds from the Offering and the allocation thereof; the expectation that the Offering will close and the timing of the Closing Date; raising the maximum proceeds of the Offering; our business objectives and milestones; our mineral projects including statements concerning our plans at the Golddigger Property, located in the Eskay Rift within the Golden Triangle of British Columbia (the “**Golddigger Property**”) and Lucky Strike Property, located in the Ominica and Skeena Mining Divisions in British Columbia (the “**Lucky Strike Property**”); drilling plans; requirements for additional capital and availability of funding; our business plans and strategies; and our expectations regarding certain of our future results, including, among others, revenue, expenses, expenditures, operations, and use of future cash flow.

In making the forward-looking statements in this offering document, the Company has made several assumptions, including, but not limited to, assumptions concerning: the geological interpretation and statistical inferences or assumptions drawn from drilling and sampling analysis that are involved in the calculation of mineral reserves and mineral resources; expectations regarding industry trends, overall market growth rates and our growth rates and growth strategies; that there is no material deterioration in general business and economic conditions; the long-term impact of COVID-19 on our business, financial position, results of operations or cash flows; that there is no unanticipated fluctuation of interest rates and foreign currency exchange rates; that the supply and demand for, deliveries of, and the level and volatility of prices of precious and base metals; that the Company receives regulatory and governmental approvals for its development projects and other operations on a timely basis; feasibility of mine and plant development; our business plans and strategies; expenditure and financing requirements; that the Company is able to obtain financing for its development projects on reasonable terms; our ability to execute on our strategic growth priorities and to successfully integrate acquisition targets; that the Company is able to procure exploration equipment and services, and operating supplies in sufficient quantities and on a timely basis; that engineering and construction timetables and capital costs for the Company’s development and expansion projects are not incorrectly estimated or affected by unforeseen circumstances; exploration and development risks, that unforeseen changes to the political stability or government regulation in the country in which the Company operates do not occur; our ability to retain key personnel; and that the Company maintains its ongoing relations with its employees, affected communities, business partners and joint venturers.

Actual results may differ materially from those expressed or implied in the forward-looking statements contained in this offering document. The Company anticipates that subsequent events and developments may cause the Company’s views to change. Factors which could cause results or events to differ from current expectations include, among other things: actions taken by the Company’s lenders, creditors, shareholders, and other stakeholders to enforce their rights; actions taken against the Company by governmental agencies and securities and other regulators; potential direct or indirect operational impacts resulting from infectious diseases or

pandemics, such as the COVID-19 pandemic; project feasibility and practicality; risks related to determining the validity of mineral property title claims; changes in laws and environmental laws and regulations; the Company having no assurance that all necessary permits will be issued or if issued, that they will be issued in a timely manner; the Company having no assurance that the ownership of licenses will not be subject to prior claims, agreements or transfers and that the rights of ownership will not be challenged or affected by undetected defects; general economic conditions; changes in financial markets; the impact of exchange rates; changes in taxation rates; political conditions and developments in countries in which the Company operates; changes in the supply, demand and pricing of the metal commodities which the Company hopes to find and successfully mine; changes in regulatory requirements impacting the Company's operations; the sufficiency of current working capital and the estimated cost and availability of funding for the continued exploration and development of the Company's exploration properties; and other factors not currently viewed as material that could cause actual results to differ materially from those described in the forward-looking statements. If any of these risks or uncertainties materialize, or if the opinions, estimates, or assumptions underlying the forward-looking statements prove incorrect, actual results or future events might vary materially from those anticipated in the forward-looking statements. When relying on forward-looking statements to make decisions with respect to the Company, carefully consider these risk factors and other uncertainties and potential events. The Company undertakes no obligation to update or revise any forward-looking statement, except as required by law.

Although we have attempted to identify important risk factors that could cause actual results to differ materially from those contained in forward-looking statements, there may be other risk factors not presently known to us or that we presently believe are not material that could also cause actual results or future events to differ materially from those expressed in such forward-looking statements. There can be no assurance that such information will prove to be accurate, as actual results and future events could differ materially from those anticipated in such information. Accordingly, readers should not place undue reliance on forward-looking statements, which speak only as of the date made. The forward-looking statements contained in this offering document represent our expectations as of the date of this offering document (or as the date they are otherwise stated to be made) and are subject to change after such date. However, we disclaim any intention or obligation or undertaking to update or revise any forward-looking statements whether as a result of new information, future events or otherwise, except as required under applicable securities laws.

Scientific and Technical Information

The scientific and technical information contained in this offering document has been reviewed and approved by Rein Turna P. Geo. Mr. Turna is a Qualified Person within the meaning of National Instrument 43-101 *Standards of Disclosure for Mineral Projects* of the Canadian Securities Administrators.

SUMMARY DESCRIPTION OF BUSINESS

What is our business?

The Company is a junior resource exploration company of precious and critical metals in the prolific Golden Triangle of British Columbia and Abitibi Greenstone Belt of Quebec. The Company has two option agreements in place to acquire up to 100% in the Golddigger Property and Lucky Strike Property; they are prospective for Au-Ag-Cu-Pb-Zn. The Company currently owns 49% of the Lucky Strike Property, and 100% of its Quebec property claims.

Recent developments

On April 26, 2022, the Company secured a fourth diamond drill rig and set to mobilize shortly for its planned 24,000 meter diamond drill campaign at its Golddigger Property. It is designed for infill drilling as well as to test the outer extremities to depth at the newly discovered Surebet Zone. This new discovery is on tide water in a world class geological setting near Stewart, BC in the Golden Triangle of British Columbia. The Homestake

Ridge Deposit & Dolly Varden Silver Mine (Dolly Varden Silver Corp.), and the Kinskuch Project (Hecla Mining Company) are in close proximity.

On June 8, 2022 drilling commenced for the Company's planned 24,000 meters of drilling on its new and extensive high-grade gold-silver discovery at its Golddigger Property. The campaign is designed for resource level infill drilling as well as testing the outer extremities to depth at the newly discovered Surebet Zone. The property is on tide water and in a world class geological setting near Stewart, BC in the Golden Triangle of British Columbia. The Homestake Ridge Deposit & Dolly Varden Silver Mine (Dolly Varden Silver Corp.), and the Kinskuch Project (Hecla Mining Company) are in close proximity.

On June 20, 2022, the Company's initial observations from its first successful inaugural hole of 84 planned drill holes for the 2022 diamond drill campaign on the Surebet discovery at its Golddigger Property was collared from Pad J the most easterly and planned for 2022 at the New Extension Target located 1.5 km South-East of the outcropping Surebet and 2 km East-West from Real Deal (the "**New Extension Target**"). Inaugural drilling on the New Extension Target intercepted five broad mineralized intervals characterized by disseminated sulphides, sulphides in stringers, veins and breccias containing pyrrhotite, pyrite and chalcopyrite. The Intervals are from bedrock at 42.4 m to 137.9 m, 181.9 m to 190.37 m, 202.08 m to 222.14 m, 256.9 m to 261.08 m, and 276.01 m to 353.00 m (end of hole) and remains open. The target of this hole was surface mineralization consisting of multiple channel and grab samples containing up to 44.4 gpt Au and 1629 gpt Ag modelled to be intersected at 200-250 m down hole.

On July 28, 2022, the Company added a fifth drill rig to its 2022 diamond drill program based on the sulphide mineralization observed in all the core drilled this year that look to similar core from its 2021 Maiden Diamond Drill program that had extensive intercepts that tested positive for high-grade gold-silver from assays at its Golddigger Property.

On August 11, 2022, the Company reported observations from drill holes completed on Pad 9, 11, 15, A and Lake Pad on the Surebet discovery at its Golddigger Property. All holes drilled to date during the 2022 drill campaign on Surebet have intersected significant intervals of sulphide mineralization consisting of a combination of pyrrhotite, galena, sphalerite, chalcopyrite and pyrite in semi-massive to massive veins, stringers and/or disseminated throughout the rock. The extensive mineralizing system on Surebet has been confirmed over 2.5 km North-South and 2.1 km East-West for a total footprint of 5.25 square kilometers (see map above). The system remains open in all directions.

On November 7, 2022, the Company reported its first set of assay results of the 2022 drill campaign have confirmed the Surebet Zone covers at least 1.6 square kilometers at its Golddigger Property. Twenty-seven (27) out of 28 or 96% of these holes assayed this year from the Surebet Zone intersected broad high-grade intervals of gold-silver mineralization demonstrating the continuity of this newly discovered large gold system. The Surebet Zone is demarked by an area that spans from North Rubble to Pad 1, Pad 11 and Pad A and remains open. Hole GD-22-58 collared from South Cliff Stepout Pad (330 meters step-out to the East from Surebet Main) intercepted high-grade gold mineralization containing 24.80 gpt AuEq (22.03 gpt Au and 127.62 gpt Ag) over 11.00 meters including 38.70 gpt AuEq (34.42 gpt Au and 197.45 gpt Ag) over 7.00 meters and 44.47 gpt AuEq (39.60 gpt Au and 224.99 gpt Ag) over 6.07 meters. Assays are still pending on 43 holes from pads 3, 5, 7, 8, 10, 13, 17, Midwest, West of NE Fault and G, all located within the Surebet Zone.

On November 30, 2022, the Company reported the second batch of assay results of the 2022 drill campaign on the Surebet Zone discovery at its Golddigger Property. Fifteen (15) out of 16 newly reported holes from within the 1.6 square kilometer area on the Surebet Zone intersected broad intervals of high-grade gold-silver mineralization demonstrating the continuity of this newly discovered large gold system. Assays to date for 66 out of 68 drill holes (97% hit rate) collared within the 1.6 square kilometer area have returned significant gold-silver intervals. Hole numbers GD-22-55 from batch 1 and GD-22-67 from batch 2 set of assays drilled into dykes and did not intersect the Surebet Zone. Assays have confirmed that the Surebet Zone covers at least 1.6

square kilometers demarked by an area that spans from North Rubble to Pad 1, Pad 11 and Pad A and remains open. Assays for the final 27 drill holes still pending will be included in Batch 3 and are expected to be released in the near future once received, compiled, and interpreted. These holes are from pads 5, 7, 12, 13, Real Deal, West of N.E. Fault and G, which are all located within the 1.6 square kilometer area.

On December 13, 2022, the Company received proceeds in aggregate of \$1,380,238 from 4,842,939 common share purchase warrants (“**Warrants**”) exercised. These set of Warrants had a strike price of \$0.285 each and expire December 11, 2022, of which, 100% were all exercised prior to their expiry date. Crescat Capital (“**Crescat**”), a strategic investor and largest shareholder of the Company accounted for 3,718,085 of these common share purchase warrants exercised for the sum of \$1,059,654. Crescat currently owns 17.48% outright ownership of the Company and 19.82% on a partially diluted basis.

On January 9, 2023, the Company reported its third and last batch of assay results of the 2022 drill campaign on the Surebet discovery at its 100% controlled Golddigger Property. Twenty-two (22) out of 23 newly reported holes from within the 1.6 square kilometer area on the Surebet Zone intersected broad high-grade intervals of gold-silver mineralization demonstrating the continuity of this newly discovered large gold system. The last batch of assays included hole GD-22-100 collared from Pad 13 (650 meters step-out to the West from Surebet Main) which intersected broad high-grade gold mineralization containing 13.53 gpt AuEq (12.10 gpt Au and 54.13 gpt Ag) over 11.00 meters including 24.56 gpt AuEq (21.98 gpt Au and 97.94 gpt Ag) over 6.00 meters. This hole measures 148.87 gram(AuEq) x meters and is in the top 3 holes of 2022 (best hole was GD[1]22-58 with 272.80 gram(AuEq) x meters from the South Cliff Stepout Pad). Based on drill results from 56 holes from 2021 and 2022 within the 1.6 square kilometer Surebet Zone, the main mineralized horizon has an average grade of 6.31 gpt AuEq (4.45 gpt Au and 110.70 gpt Ag) and an average width of 6.88 meters. Assays to date for 89 out of 92 drill holes collared within the 1.6 square kilometer area have returned significant gold-silver intervals. Assays have confirmed that the Surebet Zone covers at least 1.6 square kilometers demarked by an area that spans from North Rubble to Pad 1, Pad 11 and Pad A and remains open.

On February 2, 2023, the Company reported initial results from the petrographic study undertaken in collaboration with the Colorado School of Mines, which confirmed an extensive porphyry feeder source at depth for the gold-silver mineralising fluids at Surebet. The fluids responsible for the gold mineralization in the Surebet Zone are of magmatic origin and originate at a depth of 5-7 km. Geological relationships and the examination of petrographic thin sections indicated that the magmatic-hydrothermal fluids that formed the gold mineralization were derived from one of the 50-55 Ma Alice Arm intrusive complexes. One of these intrusive complexes hosts the Kitsault porphyry Mo deposit located 25 km to the South of the Surebet Zone. The paragenetic sequence of fluid pulses in the main Surebet zone were as follows:

1. Early vein quartz was formed at lithostatic conditions at >5–6 km below paleosurface within host rocks that were affected by a contact metamorphic overprint.
2. As the wall rocks cooled, throughgoing fracture networks were established allowing a drop in pressure from lithostatic to hydrostatic conditions. Small amounts of quartz formed magmatic hydrothermal fluids escaping from the lithostatic into the hydrostatic realm.
3. As larger structures were established focusing fluid flow, sulfide formation occurred within these zones of enhanced permeability.

On February 28, 2023, the Company extended the exercise period of a total of 4,189,136 Warrants, all of which are exercisable at \$0.86 per common share. The Warrants were issued pursuant to a private placement which closed on March 8, 2021. The Company extended the expiry dates for these Warrants by an additional six months and accordingly, the new expiry dates for the Warrants will be September 5, 2023.

On March 1, 2023, the Company announced that metallurgical test work conducted on a composite sample comprised of mineralized core from its 2022 diamond drilling campaign confirmed strong recoveries of gold and silver by means of gravity and flotation techniques; inclusive of 48.8% gold recovery from simple gravity.

This test work was performed on coarsely ground material, P80 327 μm , or 0.327 mm, suggesting that a relatively low input of energy is needed to grind rock to a size sufficient to achieve strong liberation and recovery. Overall recoveries of 92.2% gold, 86.5% silver, 94.2% lead and 96.9% zinc were achieved, and a concentrate weighing just 11.9% of the original sample mass was produced.

On March 21, 2023, the Company announced it has signed a Memorandum of Understanding (“MOU”) with BWCG Holding Ltd. (Formerly Blackwolf Copper and Gold Inc.), Blackwolf Copper and Gold, Coast Copper Corp., Dolly Varden Silver, and New Moly LLC (collectively, the “MOU Companies”) to jointly study the viability of using New Moly’s Kitsault Project as the potential site for a centralized polymetallic processing facility that could accept mineralized material from the MOU Companies’ respective deposits and/or new, located nearby on tidewater in northwestern, B.C. and/or southeastern, Alaska.

Material facts

There are no material facts about the securities being distributed that have not been disclosed in this offering document or in any other document filed by the Company in the 12 months preceding the date of this offering document.

There can be no guarantee that the Company will be successful in raising the maximum amount under this Offering.

What are the business objectives that we expect to accomplish using the available funds?

The business objectives that the Company expects to accomplish using the net proceeds of the Offering will be predominantly used for drilling to expand the Surebet discovery’s footprint located at its Golddigger Property.

USE OF AVAILABLE FUNDS

What will our available funds be upon the closing of the offering?⁽¹⁾

		Assuming minimum offering only	Assuming 100% of offering
A	Amount to be raised by this offering	N/A	\$9,650,000
B	Selling commissions and fees	N/A	\$579,000
C	Estimated offering costs (e.g., legal, accounting, audit)	N/A	\$60,000
D	Net proceeds of offering: $D = A - (B+C)$	N/A	\$9,011,000
E	Working capital as at most recent month end (deficiency)	N/A	\$2,928,455

F	Additional sources of funding	N/A	N/A
G	Total available funds: G = D+E+F	N/A	\$11,939,455

Note: (1) All references to the offering in this table includes the exercise in full of the Agent's Option.

How will we use the available funds?⁽¹⁾

Description of intended use of available funds listed in order of priority	Assuming minimum offering only	Assuming 100% of offering
Advancement of the Golddigger Property	N/A	\$11,339,455
Working Capital	N/A	\$600,000
Total:	N/A	\$11,939,455

Note: (1) All references to the offering in this table includes the exercise in full of the Agent's Option.

How have we used the other funds we have raised in the past 12 months?

The Company has not conducted any offerings of its securities in the past 12 months.

FEES AND COMMISSIONS

Who are the dealers or finders that we have engaged in connection with this offering, if any, and what are their fees?

Agent:	Red Cloud Securities Inc. (the “ Agent ”)
Compensation Type:	Cash Fee and Agents’ Option Units ⁽¹⁾
Cash Commission:	6.0% of the gross proceeds of the Offering excluding the proceeds from the sale of the President’s List Units. ⁽²⁾ (the “ Agents’ Commission ”), which will be withheld from the gross proceeds of the Offering. In addition, at the Closing, the Company shall issue to the Agent warrants of the Company (the “ Broker Warrants ”), exercisable for a period of 24 months following the Closing Date, to acquire in aggregate that number of common shares of the Company which is equal to 6.0% of the number of Charity FT Units (which number shall exclude the President’s List Units) sold under the Offering at an exercise price equal to C\$0.635 per common share.
Agents’ Option Units:	At the sole discretion of the Agent, an option, exercisable in full or in part up to 48 hours prior to the closing of the Marketed Offering, to sell up to an additional 1,150,000 Charity FT Units at the Offering Price for additional gross proceeds of up to C\$1,150,000. The Agents’ Option Units will be subject to a hold period in Canada ending on the date that is four months plus one day following the closing of the Offering as defined in Subsection 2.5(2) of Multilateral Instrument 45-102 – <i>Resale of Securities</i> .

Notes:

- (1) Agents’ Options Units are made up of Charity FT units exercisable in full or in part up to 48 hours prior to the closing of the Offering. These will be subject to a hold period in Canada ending on the date that is four months plus one day following the closing of the Offering as defined in Subsection 2.5(2) of Multilateral Instrument 45-102 – *Resale of Securities*.
- (2) President’s List Units consist of Charity FT Units sold to a list of subscribers to purchase up to 1,500,000 Charity FT Units at the Offering Price for gross proceeds of up to C\$1,500,000.

Does Red Cloud have a conflict of interest?

To the knowledge of the Company, the Company is not a "related issuer" or "connected issuer" of or to Red Cloud Securities Inc., as such terms are defined in National Instrument 33-105 *Underwriting Conflicts*.

PURCHASERS’ RIGHTS

Rights of Action in the Event of a Misrepresentation

If there is a misrepresentation in this offering document, you have a right

- a) to rescind your purchase of these securities with Goliath Resources Limited, or
- b) to damages against Goliath Resources Limited and may, in certain jurisdictions, have a statutory right to damages from other persons.

These rights are available to you whether or not you relied on the misrepresentation. However, there are various circumstances that limit your rights. In particular, your rights might be limited if you knew of the misrepresentation when you purchased the securities.

If you intend to rely on the rights described in paragraph (a) or (b) above, you must do so within strict time limitations.

You should refer to any applicable provisions of the securities legislation of your province or territory for the particulars of these rights or consult with a legal adviser.

ADDITIONAL INFORMATION

Where can you find more information about us?

Securityholders can access the Company's continuous disclosure at www.sedar.com. For further information regarding the Company, visit our website at <https://goliathresourcesltd.com/>

Purchasers should read this offering document and consult their own professional advisors to assess the income tax, legal, risk factors and other aspects of their investment of the Charity FT Units.

DATE AND CERTIFICATE

This offering document, together with any document filed under Canadian securities legislation on or after May 2, 2022 contains disclosure of all material facts about the securities being distributed and does not contain a misrepresentation.

May 2, 2023

By: (signed) Roger Rosmus
Name: Roger Rosmus
Title: Chief Executive Officer

By: (signed) Graham C. Warren
Name: Graham C. Warren
Title: Chief Financial Officer