



IDAHO CHAMPION GOLD MINES CANADA INC.

MANAGEMENT'S DISCUSSION & ANALYSIS

For the Year Ended December 31, 2022

IDAHO CHAMPION GOLD MINES CANADA INC.

Management Discussion & Analysis - Year ended December 31, 2022

The following Management Discussion & Analysis (“MD&A”) of the results of operations and financial condition of Idaho Champion Gold Mines Canada Inc. (“**Champion**” or the “**Company**”) prepared as of May 1, 2023, consolidates management’s (“Management”) review of the factors that affected the Company’s financial and operating performance for the year ended December 31, 2022, and factors reasonably expected to impact future operations and results. This MD&A is intended to supplement and complement the Company’s audited financial statements for the year ended December 31, 2022, including the notes thereto (“Annual Financial Statements”) which were prepared in accordance with International Financial Reporting Standards (“IFRS”).

The Annual Financial Statements, as well as additional information, are available at www.sedar.com. All amounts disclosed are in Canadian dollars, unless otherwise stated.

COVID-19

Since March 2020, the outbreak of the novel strain of coronavirus (“COVID-19”) has impacted global economies around the world. Measures taken to contain the spread of the virus have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown and significant increases in operations costs for all industries, including mineral exploration. Global stock markets have also experienced significant volatility. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions; however, there remains some ongoing uncertainty surrounding COVID-19 and the extent and duration of the impacts that it may have on the Company’s financial position and results, exploration activities, workers, partners, consultants, suppliers and on global financial markets.

COMPANY OVERVIEW

Champion was incorporated under the laws of the Province of Ontario on June 16, 2016. The Company is engaged in the acquisition, exploration, and evaluation of natural resources in Canada and the State of Idaho, United States of America (“USA”). The address of the registered office is Suite 2704, 401 Bay Street, Toronto, Ontario, M5H 2Y4.

The Company notes that although the exploration of its existing projects is prospective, mineral exploration in general is uncertain. As a result, Management believes that by acquiring additional mineral properties, the Company is better able to minimize overall exploration risk. A major risk factor to be considered in connection with the Company’s search for and acquisition of additional mineral properties includes the substantial capital required to locate and establish mineral reserves; there is no guarantee that significant spending will result in the discovery of mineralization in commercial quantities. Other risk factors include environmental risks, risks associated with claims titles, the competition faced by the Company, and the potential failure of the Company to generate adequate funding for acquisitions and exploration. Refer to the “Risks and Uncertainties” section for additional information.

The Company’s mineral exploration efforts to date have not resulted in commercial production and, accordingly, the Company is dependent upon debt and/or equity financings, the accommodation of service providers and creditors, and the optioning and/or sale of resource or resource-related assets for its funding.

STRATEGY AND OBJECTIVES FOR 2023

- ✓ Secure additional funding for Champion through private placements, joint venture agreements, or other financing activities; and
- ✓ Utilize the funds raised to advance exploration on the Company’s Quebec and Idaho properties.

Quebec - **Lithium**

- Complete desktop review and compilation of regional and historical data
- Implement Phase 2 fieldwork in the spring, comprised of airborne electromagnetic survey, LIDAR, sampling, and mapping across the whole property and
- Summer exploration program

Idaho – **Cobalt**

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- Implement Phase 2 fieldwork in the spring, comprised of sampling, mapping, stream sediment survey

ANNUAL HIGHLIGHTS

TECHNICAL

- In March 2022, the Company reported additional drill results from the 2021 drill program at Champion's Champagne Gold Project;
- In April 2022, the Company initiated a Strategic Review of its Cobalt property package located in the heart of the Idaho Cobalt Belt and its 100%-owned Baner Gold Project located in Idaho County, Idaho. The decision to undertake an internal strategic review of both properties was made as a response to renewed interest in the property portfolio, in order to strategize as to how to best maximize shareholder value;
- In late April 2022, the Company announced the signing of a non-binding MOU with Far East Asian Battery Group, [see press release dated April 20, 2022]. The joint venture will include a multi-phase US\$5,000,000 exploration program on the Company's cobalt properties in Lemhi County, Idaho; discussions continue with this Group. Negotiations continue.
- In October 2022, the Company announced that it had mobilized a technical team to advance exploration on the Company's cobalt projects. Planned work on the projects includes a comprehensive site reconnaissance field program comprised of geologic mapping, and initial ridge and spur soil sampling;
- In November 2022, the Company acquired two prospective lithium pegmatite projects in the Eeyou Istchee James Bay territory of Quebec, and in December 2022 completed a Phase I work program including high-resolution magnetic, VLF-electromagnetic, radiometric, and LiDAR/imagery surveys covering approximately 2,188 line-kilometres;
- Also in November 2022, the Company completed a fall exploration program on the Company's Twin Peaks cobalt project located in the heart of the Idaho Cobalt Belt. During the program, the technical team embarked on field days where site reconnaissance and rock sampling were carried out;
- In December 2022 and January 2023, the Company's geology team completed a sampling program on the known exposed pegmatites on both the Blanches and Charles Projects. The team delivered twenty-one (21) rock samples to ALS in Val d'Or for multi-element analyses. Interpretation and analysis are now underway on the data sets. Work to date has advanced Champion's understanding of the regional geology and structural interpretation of both projects and the technical team has begun formulating a second phase program;
- In January 2023, the Company signed binding Letters of Intent (LOIs) for a total of 235 claims in the James Bay Territory in Quebec, for a total of \$70,000 cash and the issuance of 7,500,000 common shares and 250,000 two-year warrants priced at \$0.15;
- In February 2023, the Company paid \$25,000 cash and issued 2,000,000 common shares and 125,000 common shares for finders' fees for 50 claims (per 2021 LOI);
- In March 2023, the Company issued 2,000,000 common shares and 100,000 common shares for finders' fees for 29 claims (per 2021 LOI);
- In March 2023 the Company signed another binding LOI to acquire 256 claims also in the James Bay Territory of Quebec. Consideration for the claims includes \$70,000 cash, 3,500,000 common shares and 1,500,000 two-year warrants priced at \$0.15; and
- On March 23, 2023, the Company announced the results of the recent work program on the Company's cobalt properties; and

See Projects Update.

CORPORATE

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- **June Offering** - In June 2022, the Company completed an Offering in two tranches, with the issuance of 25,691,710 units, for gross proceeds of **\$1,284,585**.
- In June 2022, the Company made a second annual payment for the acquisition of certain properties in Idaho, USA, by issuing 50,000 common shares, valued at \$0.05 each.
- In July 2022, 212,610 shares were issued to contractors as compensation for services rendered.
- **September Offering** - On September 30, 2022, the Company completed the first tranche of a private placement offering with the issuance of 11,700,000 shares, for gross proceeds of **\$585,000**. Two additional tranches of the September Offering were completed in October 2022, with the issuance of 13,100,000 units, for gross proceeds of \$655,000.
- In November 2022, the Company completed the acquisition of the Blanche and Charles lithium pegmatite projects (the “Projects”) from Quebec Precious Metals Company (“QPM”). The consideration for 100% of the QPM Projects was \$100,000 in cash and the issuance of 12,000,000 common shares. QPM will retain a 2% net smelter return royalty (“NSR”) on the claims constituting the Projects. The Company has the option to repurchase 1% of the NSR from QPM for \$1,000,000. In connection with this acquisition, Champion issued 700,000 common shares as finder’s fees.
- **December Offering** – On December 21, 2022, the Company closed the first tranche of the private placement offering and issued 10,625,500 Québec Flow-Through (“QFT”) shares for gross proceeds of **\$743,785**. In connection with the December Offering, the Company paid \$37,189 finder’s fees. On December 23, 2022, the Company closed the second and final tranche of this Offering with the issuance of 3,728,600 QFT shares and 1,866,667 flow-through (“FT”) shares, for aggregate proceeds of **\$373,002**. In connection with the final tranche, the Company paid \$18,650 of finder’s fees.
- In January 2023, the Company signed Binding Letters of Intent (“LOIs”) to acquire additional prospective James Bay mineral property claims. Consideration for 235 claims will include \$70,000 cash, the issuance of 7,500,000 common shares, and the issuance of 250,000 two-year warrants priced at CAD\$0.15.
- In February 2023, the Company announced the appointment of former Neo Lithium co-founder and Chief Operating Officer, Gabriel Pindar, to the Board of Directors. Gabriel has over 25 years of experience as a senior project executive in the development of mining, gas, and large-scale infrastructure projects in Canada (including Quebec), Argentina, Peru, Mexico, Australia, Guinea, Liberia, and United Kingdom. At the same time, Mr. Greg Schifrin resigned from his position as director. The Board of Directors thanks Greg for his long service to Champion.
- **February Offering** – On February 23, 2023, Champion completed a private placement offering for total proceeds of **\$1,240,000** with the issuance of 15,500,000 common shares priced at \$0.08 per share. Two directors of the Company participated in the placement; and
- On March 14, 2023, 100,000 warrants were exercised for 100,000 common shares, for proceeds of \$10,000

[See Financing Activities.](#)

PROJECTS UPDATE

The following is a summary of the Company’s key properties in Idaho, USA and Quebec, Canada. A more detailed description can be found in the Company’s Annual Information Form filed on www.sedar.com.

Champagne Project

The following summary of the Champagne Project is derived from an amended technical report entitled “Technical Report on the Champagne Property, Arco, Idaho, U.S.A.” prepared by Mr. Peter Karelse, P. Geo., of PK Geologic Services Ltd. and James Baughman, P. Geo., amended as of July 21, 2020, with an effective date of June 21, 2020 (the “*Champagne Technical Report*”). Each of the authors of the Champagne Technical Report is a “Qualified Person” for the purposes of NI 43-101. The complete Champagne Technical Report can be viewed at www.sedar.com. The technical information in this MD&A is subject to the assumptions and qualifications contained in this document and the Champagne Technical Report.

Project Description, Location, and Access

The Champagne Project is located approximately 32 km southwest of the town of Arco in north-central Idaho, United States. The property is approximately centered at latitude 387,000 E and longitude 6,283,000 N and is located approximately 300 km northwest of Idaho's capital and largest city, Boise. The property is in Township 3 N, Range 24 E, Sections 11, 14, and 15. Interstate Highway I20 passes east-west through Arco, and a 24 km county-maintained gravel road leads to the mine area from approximately 8 km west of Arco on I20.

Arco, a farming community with a population of about 1,000, has most industry support services available and a large, talented labour pool resides within commuting distance of the project area.

The claims Spark 1 to 113 composing part of the Champagne Project were acquired in 2018 and are registered with BLM. 184 new claims were added to the Champagne Project in April 2020, named Spark 114 to 312, inclusive. Spark claims 114 to 312 have been filed at the county level in Butte, Idaho but have not to date been filed with BLM and have no IMC (land identification serial number) assigned. The newly added Spark claims were filed in July, 2020 and had an IMC number assigned.

The Champagne Project property also includes five mining claim patents and one mill site patent covering 36 Ha owned by the Company, and seven unpatented mining claims owned by the Company known as the Reliance group of claims.

The Company also has options to explore on five claims known as the Ella group of claims from private individuals (the "Optionors"), with an option to purchase the claims outright. Under the terms of the options agreement, the Company must pay the Optionors US\$8,000 on each anniversary date of the lease agreement thereafter for the first 20 years. The Company can renew the lease for an additional 20 years upon payment of USD15,000 and the issuance of shares with a market value of USD20,000, on each anniversary date.

The Company has an option to acquire a 100% ownership interest the claims under the agreement by paying the USD amounts below in the corresponding years of the term.

- Years 1 to 10: \$150,000
- Years 11 to 20: \$200,000
- Years 21 to 30: \$250,000
- Years 31 to 40: \$300,000

There are no known back-in rights or royalties associated with the Champagne Project.

Claims are BLM grants and include surface access. Each claim requires payment of a yearly fee of US\$165 to BLM. The total yearly amount paid to the US BLM to retain the claims is US\$51,645. The tax burden for the Champagne patents is US\$25.

The site has been totally reclaimed and the authors of the Champagne Technical Report are not aware of any environmental liabilities associated with the Champagne Project.

On June 29, 2021, Champion announced the signing of a binding property option agreement which gives the Company the option to acquire 100% interest in new surface and mineral rights on properties within Idaho Champion's Champagne Gold Project. Under the terms of the Agreement, the parties have agreed to a five-year term of the option, during which Champion will pay to the Optionor, total consideration of US\$240,000 and 500,000 common shares of the Company. Upon full execution of the Agreement, Idaho Champion will hold 100% fee simple interest in the property and its mineral rights. See *Annual Financial Statements*.

Recent Exploration Results/Activity

On March 8, 2022, the Company reported additional drill results from the 2021 drill program at Champion's Champagne Gold Project. All five of the new drill holes returned highly anomalous intervals of silver (Ag), zinc (Zn), copper (Cu), molybdenum (Mo) and lead (Pb). Gold (Au) is usually elevated with higher silver

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values, but there is only one narrow interval of gold exceeding 0.3 g/t (1.58 m at 1.26 g/t and 23.3 g/t Ag in CC-DH-21-05 at 505 m depth). As in the previously released drill holes (DDH-CC-21-01 and -02), the drill results from Champagne continue to suggest the presence of a large zoned polymetallic system, consistent with the potential for a porphyry copper or molybdenum deposit at depth.

Victory Project (DUP Claims)

Location, Access, & Climate

The Victory project consists of 201 DUP unpatented lode mining claims located in east-central Idaho, approximately 25.8 miles west of the town of Salmon. The property covers 1,627 hectares (4,020 acres). The claim block is within the Salmon-Cobalt Ranger District of the Salmon-Challis National Forest lands under surface-use administration by the United States Forest Service (USFS).

The Victory Project is situated in east-central Idaho, approximately 25.8 miles west of the city of Salmon. This city has a population of 3,000 people and is the county seat for Lemhi County. It is a center for most of the transportation, ranching, logging, and mining industries in this area. It also has a small airport, with daily air service to Boise, the capital of the State of Idaho. The nearest railhead is located at Dubois, some 100 miles to the southeast.

Twin Peaks Project (TP & Badger Claims)

Location, Access, & Climate

The Twin Peaks Project is situated in Lemhi County, approximately 17.9 miles south-southwest of the city of Salmon.

The property lies between 5,500 feet, at the mouth of Badger Creek, and 6,700 feet elevation, in the northwest. The claims cover the south-facing, sage brush-covered eastern slopes of Degan Mountain. The climate is typified by hot summers and cool to cold winters. Snowfall provides most of the 12 inches of precipitation received by the basin. Several of the small springs on the flank of Degan Mountain keep Badger Creek flowing year-round. The surface exploration season extends from March through November.

Recent Exploration Results/Activity

On November 22, 2022, the Company announced the completion of a Fall exploration program on the Company's Twin Peaks cobalt project located in the heart of the Idaho Cobalt Belt. Idaho Champion's technical team was mobilized on October 20, 2022 to Salmon, Idaho to undertake site reconnaissance, geologic mapping, and initial ridge and spur soil sampling at the Company's beneficially located Twin Peaks and Victory projects.

During the program, the technical team embarked on field days at Twin Peaks where site reconnaissance and rock sampling was carried out. The team collected a total of 19 samples and have since submitted those samples to the assay lab. Idaho Champion's technical team also identified a prospective copper-cobalt vein at a new priority target area near the southwest end of the property.

On March 23, 2023, the Company announced the results of Idaho's Fall 2022 reconnaissance mapping and sampling program. The initial work identified vein and structurally controlled mineralization that was the likely host of the historical mining, but the Company also recognized multiple directions of veining and faulting extending away from the historical mines that warrant additional work later in 2023.

See Press Release dated March 23, 2023, on SEDAR.

OTHER

Fairway Project (SC Claims)

The SC Claims are located one km north of Jervois' Blackpine copper-cobalt Project. The SC Project is host to stratiform sulfide mineralization found in massive sections, which typically contain pyrite and chalcopyrite.

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Location, Access, & Climate

The Fairway project consists of 10 SC unpatented mining claims totaling 81 hectares (200 acres) situated in Lemhi County, approximately 17 miles west of the city of Salmon.

The property lies between 6,400- and 7,680-foot elevation, above sea level. The climate is typified by warm summers and cool to cold winters. The surface exploration season extends from March through November.

Ulysses Project – (IP and GS Claims)

The IP and GS Claims are 2 km north of the Ulysses Mine, a historical gold/silver producer located in the Yellowjacket Formation, which is associated with Cobalt mineralization in the region. Two cobalt occurrences have already been identified south of the Ulysses Project, which attest to the prospective nature of this area. The Yellowjacket Formation in this area is located outside of the prolific “Idaho Cobalt Belt” but is interpreted to have similar geological potential to host cobalt-copper-gold mineralization.

Location, Access, & Climate

The Ulysses project consists of 70 IP and GS unpatented lode mining claims located in east-central Idaho, approximately 30 road miles northwest of the town of Salmon. The claim block is within the Salmon-Cobalt Ranger District of the Salmon-Challis National Forest lands under surface-use administration by the United States Forest Service (USFS).

The IP and GS claims were staked over an area of extensive drill roads that were drilled by Teck.

Baner Project

The following summary of the Baner Project is derived from an amended technical report titled “NI 43-101 Technical Report on the Baner Project, updated from the August 2018 Report” prepared by Darren W. Lindsay, P.Geo. with an effective date of March 31, 2020, and amended as of July 21, 2020 (the “Baner Technical Report”). The author is a “Qualified Person” for the purposes of National Instrument 43-101 - *Standards of Disclosure for Mineral Projects* (“NI 43-101”). The complete Baner Technical Report can be viewed on SEDAR at www.sedar.com. The technical information in this AIF is subject to the assumptions and qualifications contained in this document and the Baner Technical Report.

Project Description, Location, and Access

The Baner Project is located in Idaho County, Idaho, approximately 10 km southwest of the town of Elk City via State Highway 14 west of Elk City along the South Fork of the Clearwater River. The site can be reached by forest service roads. The access road is a graded gravel road kept open year-round by the County for Forest Service and fish and game purposes and for the use of a small number of local residents. Elk City can be accessed by driving from Spokane, Washington, or Lewiston, Idaho each of which receives regular daily flights from numerous points of departure.

The Baner Project comprises 227 unpatented lode claims covering approximately 4,520 acres (1,829 ha.), in two parts: (i) the wholly owned, BC Group of claims (BC 1 through BC 202, BC 205 and BC 206), and (ii) the historic Baner property held 100% by the Company. Maintenance Fees of US\$165 per lode claim are payable annually; all the claim obligations are paid to September 1, 2022. The claims need to be maintained in good standing with the Bureau of Land Management (“BLM”), the US Forest Service (“USFS”), and Idaho County.

To undertake any mechanical exploration (including drilling), a Plan of Operations (“POO”) must be supplied to and approved by BLM (for subsurface rights) and USFS for surface and access rights, with a copy to the Idaho Department of Lands (“IDL”). Permits may have other conditions associated with them, including bond amounts.

A POO requesting allowance for disturbance proposed by the re-establishment of pre-existing access roads and the preparation of up to eight drill pad locations totaling approximately 2.11 acres of disturbance was approved by the USFS (file #2810) as of October 3, 2017. The Company paid an associated bond of \$4,951. A water permit from the State Department of Water Resources was required as part of the POO, and Temporary Water Permit TP-82-50 was issued to the Company on Sept. 21, 2017. The permit must

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be renewed annually and has not yet been approved for 2020; the previously approved source for drilling water is the confluence of Baner and Deadwood Creeks.

A second POO application for exploration drilling on the Sally claim area resulted in a positive decision memorandum (contingent approval on satisfaction of the bond) from the USFS dated April 20, 2019. The POO requested allowance to prepare up to 19 drill pads. Prior to undertaking the exploration drilling a water permit will be required from the Idaho Department of Water Resources and based on the number of drill rigs to be used, a bond will have to be posted with the USFS.

There are no known back-in rights or royalties associated with the Baner Project.

The Baner Technical Report notes that, to the author's knowledge, the historical operators of the Baner Project did not complete reclamation of the historical workings on the Baner property portion of the site and, therefore, proper mitigation of historical adits, shafts and trenches may become the Company's responsibility. The estimated disturbed area is less than 5 acres. Historical water sampling indicated that seepage from the adits on the property exceeded some of the State and Federal water quality standards and therefore determining a baseline for water quality should be part of any program on the project.

The only known environmental liability is the surface reclamation of any drill sites, which is pre-bonded through any POO filed with the appropriate agency.

Summary of Permits for the Baner Project

Permit #	Name	Date(s)	Status
Pending	Plan of Operation	April 20, 2019	Approved
Pending	Water rights permit	To be submitted	Pending
2810	Plan of Operation	October 3, 2017	Approved
TP-82-50	Water rights permit	September 21, 2017	Approved

An archeological and historical survey was completed for the Project area by Desert West Environmental indicating that there are no cultural properties within the project area of potential affect ("APE"), as proposed. Two cultural/archaeological sites are immediately adjacent to the Project APE; however, neither of these sites will be affected by the proposed Baner Project as proposed. If and as the work area expands, additional archaeology surveys or baseline environmental surveys may be required. Additional approvals and surveys may be required for additional disturbance.

There are no other known significant factors or risks that may affect access, title, or the right to perform work on the property.

James Bay Lithium Projects – Quebec Canada

On November 11, 2022, the Company completed the acquisition of a 100% interest in two prospective lithium pegmatite projects (the "Lithium Projects") in the Eeyou Istchee James Bay territory of Quebec, from Quebec Precious Metals Company ("QPM").

On January 19, 2023, the Company announced the completion of a two-fold work program on the Lithium Projects. The Phase I program included high-resolution magnetic, VLF-electromagnetic, radiometric and LiDAR/imagery airborne surveys covering approximately 2,188 line-kilometres. Additionally, the Company's geology team completed a sampling program on the known exposed pegmatites on both the Blanche and Charles Projects. On Charles, the team encountered varied rock units, including amphibolite, metasediment, banded iron formation, ultramafic rocks, and pegmatite dykes. Whereas the pegmatite encountered on the Blanche project was mainly near or within metamorphosed intrusive rocks. The team delivered twenty-one (21) rock samples to ALS in Val d'Or for multielement analyses.

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Project Description, Location, and Access

The Projects include historic findings of pegmatite and sit to the north of the Patriot Battery Metals' ("Patriot") Corvette project (recently intersected intervals included 1.25% Li₂O and 118 ppm Ta₂O₅ over 96m (CV22-035); see Patriot's news release dated July 28, 2022) and also located in close proximity to 7infrastructure in a developing potential lithium pegmatite district that has shown high prospectivity for lithium mineral resources.

The Projects are at an early stage of exploration, and the Company cautions that the qualified persons have not verified scientific or technical information produced by third parties, and proximity to projects containing lithium resources offers no assurance that the rock types or lithium resources reported by Patriot and others extend onto the Projects and such proximity is not necessarily indicative of the mineralization reported by third parties with projects in the district.

Next Steps

Interpretation and analysis are now underway on the data sets from the completed program. Our technical team is encouraged by how the data has come together and the quality of the samples that have been submitted for assay. The results to date have advanced Management's understanding of the regional geology and structural interpretation of both projects. The technical team has begun formulating a second-phase program.

On January 25, 2023, and March 2, 2023, the Company announced the signing of new LOIs to acquire a total of over 500 claims on the properties contiguous to the Blanche and Charles properties.

EXPLORATION AND EVALUATION ("E&E") EXPENDITURES

E&E cumulative costs incurred to December 31, 2022, are summarized as follows:

	Dec. 31, 2020	Additions	Dec. 31, 2021	Additions	Dec. 31, 2022
Acquisition – Cobalt	\$1,232,793	\$–	\$1,232,793	\$–	\$1,232,793
Acquisition – Baner	686,888	–	686,888	–	686,888
Acquisition – Blanche & Charles	–	–	–	640,000	640,000
Acquisition – Champagne	291,293	29,322	320,615	19,436	340,051
Acquisition – Sally	156,323	–	156,323	–	156,323
Acquisition – Data	127,032	–	127,032	–	127,032
Exploration – Champagne	2,575,637	2,995,173	5,570,810	268,541	5,839,351
Exploration – Baner	4,529,560	152,017	4,681,577	46,097	4,727,674
Exploration – Blanche & Charles	–	–	–	441,284	441,284
Exploration – Cobalt	297,942	196	298,138	142,564	440,702
Exploration – Nudulama	5,139	–	5,139	–	5,139
	\$9,902,607	\$3,176,708	\$13,079,315	\$1,557,922	\$14,637,237

RESULTS OF OPERATIONS

For the year ended December 31, 2022, Champion reports a net loss and comprehensive loss of \$2,675,795 (2021 - \$4,731,957). The principal components of the loss included E&E expenditures and property acquisition costs totaling \$1,557,922 (2021 - \$3,176,708) and general corporate and other costs of \$1,117,873 (2021 - \$1,213,098) ("G&A"). In 2021, Management focused on advancing exploration at the Champagne (Idaho) project whereas in 2022 Management pivoted its focus to acquiring lithium-based claims in Canada (Quebec).

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The Company recorded non-cash charges of \$156,988 (2021 - \$328,560) for share-based compensation expense. The higher expense in the prior year resulted from the grant of more options and Champion's higher share price. Regulatory and reporting costs were almost doubled in 2022 (\$50,000 versus \$28,000 in 2021) due to the charge of a full year's annual fees for the OTC Exchange and higher filing fees for the numerous claims acquisitions and multiple equity raises. Management fees and general and administrative costs combined (\$354,180 vs. \$413,930) decreased in 2022 due to a strategic reduction in staffing and office costs that started in late 2021. Professional and consulting fees were significantly higher in 2022, principally for the legal fees and disbursements incurred for the identification and negotiation of, and acquisition of the Quebec lithium claims, for establishing a new Quebec subsidiary, and for the counsel sought surrounding Quebec and National flow-through financings. Shareholder and investor relations activities decreased significantly year-over-year (more than \$200,000 less) with a changed strategy for market awareness and social media activity being implemented in-house. In 2022, audit fees increased over 20% and D&O insurance also increased year-over-year despite the Company having no claims. Both these increased costs were experienced across the industry, seemingly as two of the impacts of Covid-19.

SELECTED QUARTERLY INFORMATION

Set forth below is a summary of selected financial information for the past eight completed quarters:

	2022				2021			
	Dec 31	Sep 30	Jun 30	Mar 31	Dec 31	Sep 30	Jun 30	Mar 31
E&E expenditures	\$508,367	\$277,882	\$17,426	\$94,811	\$603,320	\$1,938,837	\$181,516	\$423,713
Property acqns.	640,281	169	18,986	–	49	–	29,273	–
Shareholder & investor relations	187,602	121,757	116,335	77,387	103,153	286,327	182,880	163,209
Management fees	77,166	70,500	75,334	70,500	82,751	84,918	92,274	99,008
Professional & consulting fees	100,768	9,000	29,241	5,125	20,890	(9,721)	30,675	16,039
Net loss	\$(1,494,247)	\$(612,423)	\$(321,302)	\$(247,823)	(818,403)	(2,323,622)	(616,443)	(973,489)
Loss per share	\$(0.02)	\$(0.00)	\$(0.00)	\$(0.00)	\$(0.02)	\$(0.01)	\$(0.01)	\$(0.01)

LIQUIDITY AND CAPITAL RESOURCES

Selected Financial Information

(in Canadian dollars, except shares issued and outstanding)

	Dec. 31, 2022	Dec. 31, 2021	Dec. 31, 2020
Cash	1,082,934	14,620	3,029,210
Total assets	1,267,802	121,133	3,181,163
Total liabilities	421,103	662,894	970,423
Working capital (deficiency)	842,532	(513,428)	2,211,257
Shareholders' equity (deficiency)	846,699	(541,761)	2,199,040
Shares issued and outstanding	184,801,051	104,774,126	93,104,348

Management continues to raise the capital needed to conduct the next phase of exploration activities and for general working capital purposes. As of December 31, 2022, the Company had \$1,082,934 in cash (December 31, 2021 – \$14,620) and working capital of \$842,532 (December 31, 2021 – working capital deficiency of \$513,428).

The Company is a junior resource exploration and development Company and, accordingly, it does not have the ability to generate sufficient amounts of cash from earnings or asset sales to pay for its operating costs, even in the short term. The activities of the Company, principally the exploration and development of mineral properties, are, therefore, financed through the sale of equity securities. These equity offerings

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generally take the form of private placements but may, in the future, also include the exercise of warrants and options.

The discovery, development, and acquisition of mineral properties are unpredictable events. Future metal prices, the success of exploration programs, and other property transactions can have a significant impact on capital requirements. The Company does not expect to receive significant income from any of its properties within the foreseeable future. Should the Company decide to further develop any of its properties, the Company may fund its capital requirements by arranging further equity financing, issuing long-term debt, selling royalties, arranging joint ventures with other companies, or through a combination of the above. The Company may also consider the sale of certain non-core properties in order to raise additional capital.

NON-CASH LIABILITY – Deferred Premium on Flow-Through Shares

The premium paid for flow-through shares in excess of the market value of the shares without the flow-through features is initially recognized as a liability. The liability is subsequently reduced and recorded in the consolidated statements of loss and comprehensive loss on a pro-rata basis based on the corresponding eligible exploration expenditures that have been incurred. Total premium liability of \$143,541 was recognized in respect of the December 2022 flow-through private placements.

During the year ended December 31, 2022, the Company expended \$430,000 on exploration and evaluation expenses, the total of which was derecognized the flow-through share premium by \$55,268.

The following is a continuity schedule of the liability of the flow-through share issuances:

Balance, December 31, 2021	\$—
Liability incurred on flow-through shares issued	143,541
Flow-through share premium derecognized	(55,268)
Balance, December 31, 2022	\$88,273

CAPITAL ACTIVITIES

On June 17, 2022, the Company closed the first tranche of a private placement (the “June 2022 Offering”), with the issuance of 10,079,210 units, for gross proceeds of \$503,960. The Company paid a cash finders’ fee of \$10,800 and issued 216,000 finders’ warrants. As part of the June 2022 Offering, creditors agreed to receive a total of 429,210 June 2022 Units in settlement of \$21,461 debt owed to them. Directors and officers participated in this debt settlement for an aggregate of \$62,500, representing 1,250,000 June 2022 Units.

On June 23, 2022, the Company made a second annual payment as part consideration for the five-year option for the acquisition of certain properties in Idaho, USA, by issuing 50,000 common shares, valued at \$0.05 each, based on the trading price of the Company’s shares on the date of issuance.

On June 30, 2022, the Company closed the second tranche of the June 2022 Offering, with the issuance of 15,612,500 units, for gross proceeds of \$780,625. The Company paid a cash finders’ fee of \$34,400 and issued 688,000 finders’ warrants. As part of this offering, certain creditors agreed to receive a total of 825,000 June 2022 Units in settlement of \$41,250 debt owed to them.

On July 7, 2022, 212,610 common shares were issued to contractors as compensation for services rendered. A value of \$10,574 was assigned to these shares using market value.

On September 30, 2022, the Company closed the first tranche of a private placement, (the “September 2022 Offering”), with the issuance of 11,700,000 common shares for gross proceeds of \$585,000. As part of this

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offering, a director agreed to receive a total of 1,000,000 September 2022 Units in settlement of \$50,000 debt owed to him.

On October 5, 2022, the Company closed the second tranche of the September 2022 Offering with the issuance of 9,200,000 common shares, for gross proceeds of \$460,000. In connection with the private placement, the Company paid a cash finders' fee of \$21,250.

On October 12, 2022, the Company closed the third and final tranche of the September 2022 Offering, with the issuance of 3,900,000 common shares, for gross proceeds of \$195,000. The Company paid a cash finders' fee of \$4,750.

On November 9, 2022, the Company acquired certain mineral claims from QPM, for \$100,000 cash and the issuance of 12,000,000 common shares. The shares issued for the acquisition were valued based on the trading price of the Company's common shares at the date of issuance. In connection with the transaction, the Company issued 700,000 common shares of the Company for finder's fees.

On December 21, 2022, the Company closed the first tranche of a private placement (the "December 2022 Offering") with the issuance of 10,625,500 Québec Flow-Through Shares ("QFT Shares") for gross proceeds of \$743,785. In connection with closing the first tranche of the December 2022 Offering, the Company paid \$58,691 cash finder's fees.

On December 23, 2022, the Company closed the second and final tranche of the December 2022 Offering, with the issuance of 3,728,600 QFT Shares and 1,866,667 Flow-Through shares (the "FT Shares"), for aggregate proceeds of \$373,002. In connection with the second closing, the Company paid a cash \$18,650 finder's fees.

PROPOSED TRANSACTIONS

On January 25, 2023, the Company signed Binding Letters of Intent to acquire prospective properties in the pegmatite-rich Eeyou Istchee James Bay territory of Quebec. As part of the LOIs, Champion will acquire additional 235 claims for cash consideration of \$70,000, 7,500,000 common shares of the Company, and 250,000 warrants priced at CAD\$0.15 for two years from the date of signing of the Definitive Purchase and Sale Agreement and claims transfer. The Vendors will retain a 2% net smelter royalty ("NSR"). The Company has the option to repurchase 1% of the NSR from the Vendors for \$1 million. Subject to closing, the Company will issue 445,000 common shares of the Company in connection with Finder's Fees.

On March 2, 2023, the Company signed a Binding Letter of Intent to acquire an additional 266 claims located in the James Bay area. The prospective claims are directly adjacent to and north of the Company's existing property package. Pursuant to this LOI, Champion will acquire 266 claims for cash consideration of \$70,000, the issuance of 3,500,000 common shares, and the issuance of 1,500,000 warrants priced at CAD\$0.15, for two years from the date of signing of the Definitive Purchase and Sale Agreement and claims transfer. The common share consideration included in the LOI will incorporate a voluntary escrow of 12 months from the date of issuance. An additional 500,000 common shares will be issued as a "bonus" if/when lithium spodumene is discovered within 5 km of three claims boundaries that are part of the transaction. Additionally, the Vendors will retain a 2% net smelter royalty ("NSR"). The Company has the option to repurchase 1% of the NSR from the Vendors for \$1 million.

TRANSACTIONS WITH RELATED PARTIES

Related party transactions conducted in the normal course of operations are measured at the exchange value (the amount established and agreed to by the related parties). The following is a summary of the Company's related party transactions for the years ended December 31, 2022, and 2021.

a) Related party transactions

i) Since November 2021, the Company has retained Grove Corporate Services Ltd. (“Grove”) to provide certain professional services to the Company including those provided by the CFO, Corporate Secretary and those provided for investor relations (the “Services”). During the year ended December 31, 2022, Grove billed the Company a total of \$228,742 (2021-\$63,750). Included in the accounts payable at the year-end, is a balance owing to Grove of \$10,332 (2021-\$26,696) for unpaid services. This amount is unsecured, non-interest bearing and due on demand.

ii) See note 7 – Loans Payable.

b) Key Management Compensation

i) During the year ended December 31, 2022, the Company remunerated its Chief Executive Officer (“CEO”) \$146,667 (2021 - \$120,000);

ii) During the year ended December 31, 2022, the Company remunerated its former CFO nil (2021 - \$75,000);

iii) Directors and Grove are eligible for stock option grants. During the year ended December 31, 2022, the Company granted an aggregate of 3,900,000 (2021 – 600,000) stock options to certain directors and Grove. See Annual Financial Statements.

Compensation of key management personnel and directors for the years ended December 31, 2022 and 2021 was as follows:

	2022	2021
Wages	\$146,667	\$195,000
Corporate services	228,742	63,750
Share-based compensation	114,294	89,630
	\$489,703	\$348,380

CRITICAL JUDGMENTS AND ACCOUNTING ESTIMATES

Measurement Uncertainty

The preparation of financial statements in conformity with IFRS requires management to make judgments, estimates and assumptions that affect the application of the accounting policies to financial information presented. Actual results may differ from the estimates, assumptions and judgments made. Estimates and underlying assumptions are reviewed on an ongoing basis. Changes made to estimates are reflected in the period the changes are made.

The key sources of estimation uncertainty that have a significant risk of causing material adjustment to the amounts recognized in the consolidated financial statements are:

Income, value-added, withholding, and other taxes

The Company is subject to income, value-added, withholding, and other taxes. Significant judgment is required in determining the Company’s provisions for taxes. There are many transactions and calculations for which the ultimate tax determination is uncertain during the ordinary course of business. The Company recognizes liabilities for anticipated tax audit issues based on estimates of whether additional taxes will be due. The determination of the Company’s income, value added, withholding and other tax liabilities requires interpretation of complex laws and regulations. The Company’s interpretation of tax law as applied to transactions and activities may not coincide with the interpretation of the tax authorities. All tax-related filings are subject to government audit and potential reassessment subsequent to the financial statement reporting period. Where the final tax outcome of these matters is different from the amounts that were initially recorded, such differences will impact the tax-related accruals and deferred income tax provisions in the period in which such determination is made.

Share-based payments

Management determines costs for share-based payments using market-based valuation techniques. The fair value of the market-based and performance-based share awards are determined at the date of grant using generally accepted valuation techniques. Assumptions are made and judgment used in applying valuation techniques. These assumptions and judgments include estimating the future volatility of the stock price, expected dividend yield, future employee turnover rates and future employee stock option exercise behaviors and corporate performance. Such judgments and assumptions are inherently uncertain. Changes in these assumptions affect the fair value estimates.

Significant accounting judgments

The critical judgments that the Company's management has made in the process of applying the Company's accounting policies, apart from those involving estimations that have the most significant effect on the amounts recognized in the Company's financial statements, are related to the functional currency assessment, related parties, the provision for reclamation and obligation, when and if deferred taxes are recoverable and the assumption that the Company will continue as a going concern.

The Company made a determination that its functional currency and that of its subsidiaries is the Canadian dollar. Management considered all of the relevant primary and secondary factors in making this determination.

New accounting standards and future accounting changes

Certain new standards, interpretations, amendments and improvements to existing standards were issued by the IASB or IFRIC and were adopted by the Company on January 1, 2021, including amendments to IAS 16 and IAS 37. None of these had a significant effect on the Annual Financial Statements of the Company.

Future Accounting Changes

Certain new standards, interpretations, amendments and improvements to existing standards were issued by IASB or IFRIC that are mandatory for accounting periods beginning on January 1, 2022 or later. Updates that are not applicable or are not consequential to the company have been excluded. The following has not yet been adopted and is being evaluated to determine their impact on the Company.

IAS 1 – Presentation of Financial Statements ("IAS 1") was amended in January 2020 to provide a more general approach to the classification of liabilities under IAS 1 based on the contractual arrangements in place at the reporting date. The amendments clarify that the classification of liabilities as current or noncurrent is based solely on a company's right to defer settlement at the reporting date. The right needs to be unconditional and must have substance. The amendments also clarify that the transfer of a company's own equity instruments is regarded as settlement of a liability, unless it results from the exercise of a conversion option meeting the definition of an equity instrument. The amendments are effective for annual periods beginning on January 1, 2023.

IAS 1 – In February 2021, the IASB issued 'Disclosure of Accounting Policies' with amendments that are intended to help preparers in deciding which accounting policies to disclose in their financial statements. amendments are effective for year ends beginning on or after January 1, 2023.

IAS 8 – In February 2021, the IASB issued 'Definition of Accounting Estimates' to help entities distinguish between accounting policies and accounting estimates. The amendments are effective for year ends beginning on or after January 1, 2023.

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FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

See Annual Financial Statements – note 12, *Financial Instruments and Risk Management*

As at December 31, 2022 and December 31, 2021, the Company did not have any financial instruments measured at fair value.

Categories of Financial Instruments	December 31, 2022	December 31, 2021
Financial Assets—amortized cost		
Cash	\$1,082,934	\$14,620
Accounts receivable and prepaids	180,701	94,846
Financial Liabilities—amortized cost		
Accounts payable and accrued liabilities	\$282,831	\$622,894
Loan payable	50,000	40,000

CAPITAL MANAGEMENT

The Company's objective when managing capital is to safeguard its ability to continue as a going concern so that it can continue to provide returns to shareholders and benefits for other stakeholders. The Company manages its capital structure and makes adjustments to it in light of changes in economic conditions and the risk characteristics of the underlying natural resource properties. The Company's objective is met by retaining adequate equity to guard against the possibility that cash flows from assets will not be sufficient to meet future cash flow requirements. The Company considers its capital structure to include cash and working capital. In order to maintain or adjust the capital structure, the Company may from time-to-time issue shares and adjust its capital spending to manage current and projected debt levels. To assess capital and operating efficiency and financial strength, the Company continually monitors its net cash and working capital.

OFF-BALANCE SHEET ARRANGEMENTS

The Company has no off-balance sheet arrangements.

OUTSTANDING SHARE DATA

Authorized and Issued Common Shares

The Company is authorized to issue an unlimited number of common shares. At December 31, 2022, there are 184,801,051 (2021 – 104,774,126) common shares issued and outstanding.

Details of all equity issuances and stock option grants are included in the Annual Financial Statements, notes 8, 9, and 10.

The following table shows the common share activity for the year ended December 31, 2022:

Common Shares Issued	Number of Shares	Amount
Balance, December 31, 2021	104,774,126	\$14,331,252
Issued for private placements	50,491,710	2,142,942
Issued for flow-through transaction	16,220,767	1,116,787
Flow-through share premium	---	(143,541)
Issuance of bonus warrants	---	(13,002)
Share issue costs	---	(196,489)
Issued for property purchase	12,750,000	574,500
Issued to contractors for services	564,448	31,424
Balance, December 31, 2022	184,801,051	\$17,856,875

Warrants Outstanding

At December 31, 2022, there were 73,894,266 warrants outstanding, with each warrant entitling the holder to acquire one common share of the Company at the prices noted below:

Number	Fair Value Assigned (\$)	Exercise Price	Remaining Contractual Life in Years	Expiry Date
13,705,000	1,293,594	\$0.45	0.83	July 29, 2023
500,000	77,800	\$0.50	0.97	Sept. 18, 2023
2,438,730	71,311	\$0.15	1.63	May 17, 2024
1,631,000	52,192	\$0.15	1.69	Jun. 7, 2024
10,295,210	239,268	\$0.10	1.72	Jun. 17, 2024
16,300,500	313,467	\$0.10	1.75	Jun. 30, 2024
2,397,500	73,405	\$0.15	1.91	Aug. 27, 2024
6,749,037	220,442	\$0.15	2.38	Feb. 14, 2025
1,417,821	45,338	\$0.15	2.41	Feb. 26, 2025
6,523,500	214,728	\$0.15	2.43	Mar. 6, 2025
4,810,103	249,357	\$0.25	2.73	Jun. 24, 2025
5,675,399	298,154	\$0.25	2.81	Jul. 20, 2025
1,150,466	60,344	\$0.25	2.88	Aug. 18, 2025
300,000	28,265	90.25	3.60	May 7, 2026
73,894,266	3,237,665	\$0.21	3.11	

Stock Options Outstanding

Champion has established a stock option plan which provides for granting of incentive stock options up to a maximum of 10% of the Company's issued and outstanding common shares. Terms of the options granted are subject to the determination and approval by the Board of Directors. All shares issued from the exercise of options are subject to a four-month hold period from the date of grant as required by the Canadian Securities Exchange.

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A summary of the issued and outstanding stock options at December 31, 2022 is as follows:

Exercise Price	Number of Options Outstanding	Number of Options Exercisable	Weighted Average Remaining Contractual Life – Years	Expiry Date
\$0.24	300,000	300,000	0.71	September 17, 2023
\$0.10	4,075,000	4,075,000	1.87	November 12, 2024
\$0.30	1,300,000	1,300,000	2.59	August 4, 2025
\$0.20	1,300,000	1,300,000	3.23	March 24, 2026
\$0.20	600,000	600,000	3.32	April 26, 2026
\$0.15	1,150,000	1,150,000	4.30	April 19, 2027
\$0.05	3,700,000	3,700,000	4.65	August 24, 2027
	12,425,000	12,425,000	3.18	

MANAGEMENT’S RESPONSIBILITY

Management is responsible for all information contained in this report. The audited consolidated financial statements for the years ended December 31, 2022 and 2021 have been prepared in accordance with IFRS and include amounts based on management’s informed judgments and estimates.

INTERNAL CONTROLS OVER FINANCIAL REPORTING

Management has established processes to provide them sufficient knowledge to support representations that they have exercised reasonable diligence that (i) the audited consolidated financial statements do not contain any untrue statement of material fact or omit to state a material fact required to be stated or that is necessary to make a statement not misleading in light of the circumstances under which it is made, as of the date of and for the periods presented by the audited consolidated financial statements; and (ii) the audited financial statements fairly present in all material respects the financial condition, results of operations and cash flows of the Company, as of the date of and for the periods presented. In contrast to the certificate required for non-venture issuers under National Instrument 52-109 Certification of Disclosure in Issuers’ Annual and Interim Filings (NI 52-109), this Venture Issuer Basic Certificate does not include representations relating to the establishment and maintenance of disclosure controls and procedures (DC&P) and internal control over financial reporting (ICFR), as defined in NI 52-109. In particular, the certifying officers filing this certificate are not making any representations relating to the establishment and maintenance of:

- i) controls and other procedures designed to provide reasonable assurance that information required to be disclosed by the issuer in its annual filings, interim filings, or other reports filed or submitted under securities legislation is recorded, processed, summarized, and reported within the time periods specified in securities legislation; and
- ii) a process to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with IFRS.

The issuer’s certifying officers are responsible for ensuring that processes are in place to provide them with sufficient knowledge to support the representations they are making in this certificate. Investors should be aware that inherent limitations on the ability of certifying officers of a venture issuer to design and implement on a cost-effective basis DC&P and ICFR as defined in NI 52-109 may result in additional risks to the quality, reliability, transparency, and timeliness of interim and annual filings and other reports provided under securities legislation.

RISKS AND UNCERTAINTIES

An investment in the securities of the Company is highly speculative and involves numerous and significant risks. Only investors whose financial resources are sufficient to enable them to assume such risks and who have no need for immediate liquidity in their investment should undertake such investment. Prospective investors should carefully consider the risk and uncertainties that have affected, and which in the future are reasonably expected to affect, the Company and its financial position.

FORWARD-LOOKING STATEMENTS

Certain statements contained in this discussion, including information as to future activities, events and financial or operating performance of the Company and its projects, constitute forward-looking statements. Such forward-looking statements involve known and unknown risks and uncertainties that could cause actual events or results to differ materially from estimated or anticipated activities, events or results implied or expressed in such forward-looking statements. Forward-looking statements are necessarily based upon a number of estimates and assumptions that, while considered reasonable by the Company, are inherently subject to significant business, economic, competitive, political and social uncertainties and contingencies.

Generally, forward-looking information can be identified by the use of forward-looking terminology such as “plans”, “expects” or “does not expect”, “is expected”, “budget”, “scheduled”, “estimates”, “forecasts”, “intends”, “anticipates” or “does not anticipate”, “believes”, or variations of such words and phrases. Forward-looking information may also be identified in statements where certain actions, events or results “may”, “could”, “would”, “might” or “will be taken”, “occur” or “be achieved”.

Forward-looking information is based on the reasonable assumptions, estimates, analysis, and opinions of management made in light of its experience and its perception of trends, current conditions and expected developments, as well as other factors that management believes to be relevant and reasonable in the circumstances at the date that such statements are made.

Many factors could cause actual activities and events and the Company’s actual results to differ materially from those expressed or implied in any forward-looking statements made by, or on behalf of, the Company. These include metal prices, exploitation, and exploration successes, continued availability of capital and financing, and general economic, market, or business conditions.

These forward-looking statements are made as of the date hereof and the Company disclaims any intent or obligation to update publicly any forward-looking statements, whether as a result of new information, future events or results or otherwise. Investors are cautioned that forward-looking statements are not guarantees of future performance and accordingly investors are cautioned not to put undue reliance on forward-looking statements due to the inherent uncertainty therein.

Approval

The Board of Directors has approved the financial statements on the recommendation of the Audit Committee.

May 1, 2023