ARCTIC STAR EXPLORATION CORP.

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

(Unaudited – Prepared by the Management)

PERIODS ENDED SEPTEMBER 30, 2025 AND 2024
(Expressed in Canadian dollars)

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NOTICE – NO Auditor Review of the Interim Consolidated Financial Statements

The accompanying unaudited interim consolidated financial statements of Arctic Star Exploration Corp. ("the Company"), for the nine months ended September 30, 2025, have been prepared by management and have not been the subject of a review by the Company's external independent auditor.

Arctic Star Exploration Corp.
Consolidated Statements of Financial Position
(expressed in Canadian Dollars)

		September 30, 2025		December 31, 2024
ASSETS				
Current				
Cash	**$**	**25,496**	$	542
Accounts receivable (Notes 5 and 10)		**11,659**		15,412
Due from related parties (Note 10)		**-**		93,090
Prepaid expenses		**1,813**		2,028
		38,968		111,072
Reclamation bond (Note 7)		**14,391**		14,391
Exploration and evaluation assets (Note 7)		**8,689,710**		8,634,828
	$	**8,743,069**	$	8,760,291
LIABILITIES AND SHAREHOLDERS' EQUITY				
Current				
Accounts payable and accrued liabilities (Note 13)	**$**	**727,714**	$	718,233
Loan payable (Note 15)		**103,862**		-
Due to related parties (Note 10)		**732,133**		431,852
		1,563,709		1,150,085
Shareholders' equity				
Share capital (Note 8)		**65,021,267**		65,021,267
Reserves (Note 9)		**7,692,896**		7,692,896
Deficit		**(65,534,803)**		(65,103,957)
		7,179,360		7,610,206
	$	**8,743,069**	$	8,760,291

Nature and continuance of operations (Note 1)
Segmented information (Note 12)
Contingencies (Note 14)
Subsequent events (Note 16)

These consolidated financial statements were approved by the Board of Directors on November 28, 2025

"Darryl Sittler"
Director – Darryl Sittler

"Buddy Doyle"
Director – Buddy Doyle

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

Arctic Star Exploration Corp.
Consolidated Statements of Loss and Comprehensive Loss
(expressed in Canadian Dollars)

	Three Months Ended September 30, 2025	Three Months Ended September 30, 2024	Nine Months Ended September 30, 2025	Nine Months Ended September 30, 2024
Expenses				
Accounting and audit (Note 10)	$ 17,636	$ 21,051	$ 58,847	$ 71,031
Consulting	96,772	96,750	291,813	295,250
Foreign exchange	(317)	623	3,241	619
Interest	2,131	-	3,405	-
Legal	407	5,657	32,304	33,942
Office and administration	512	4,736	6,249	24,081
Rent (Note 10)	6,471	6,441	19,353	19,489
Shareholders' information	1,192	250	2,163	250
Stock-based compensation (Notes 8, 9 and 10)	-	-	-	5,020
Trade shows	-	-	-	1,550
Transfer agent and filing fees	1,498	2,300	13,157	15,705
Travel	-	338	314	29,804
Operating loss	(126,302)	(138,146)	(430,846)	(496,741)
Loss and Comprehensive loss for the period	$ (126,302)	$ (138,146)	$ (430,846)	$ (496,741)
Loss per common share – basic and diluted	$ (0.00)	$ (0.00)	$ (0.00)	$ (0.00)
Weighted average number of common shares outstanding – basic and diluted	238,710,370	223,066,557	238,710,370	222,651,377

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

Arctic Star Exploration Corp.
Consolidated Statements of Changes in Shareholders' Equity
(expressed in Canadian Dollars)

	Number of Shares		Share Capital		Share Subscribed		Reserves		Deficit		Shareholder's Equity
Balance December 31, 2023	**222,367,036**	**$**	**64,785,777**	**$**	**5,000**	**$**	**7,687,876**	**$**	**(64,278,542)**	**$**	**8,200,111**
Private placements - net	16,343,334		235,490		(5,000)		-		-		230,490
Stock-based compensation	-		-		-		5,020		-		5,020
Loss for the year	-		-		-		-		(825,415)		(825,415)
Balance December 31, 2024	**238,710,370**	**$**	**65,021,267**	**$**	**-**	**$**	**7,692,896**	**$**	**(65,103,957)**	**$**	**7,610,206**
Loss for the period	-		-		-		-		(430,846)		(430,846)
Balance September 30, 2025	**238,710,370**	**$**	**65,021,267**	**$**	**-**	**$**	**7,692,896**	**$**	**(65,534,803)**	**$**	**7,179,360**

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

Arctic Star Exploration Corp.
Consolidated Statements of Cash Flows
(expressed in Canadian Dollars)

For the period ended March 31		Three Months Ended September 30, 2025		Three Months Ended September 30, 2024		Nine Months Ended September 30, 2025		Nine Months Ended September 30, 2024
Cash flows from (used in)								
Operating activities								
Loss for the period	**$**	**(126,302)**	$	138,146)	**$**	**(430,846)**	$	(496,741)
Items not affecting cash:								
Stock-based compensation		**-**		-		**-**		5,020
Interest paid		**2,131**		-		**3,405**		-
Changes in non-cash working capital items:								
Accounts receivable		**539**		1,922		**3,753**		44,507
Due from related parties		**440**		34,951		**93,090**		(18,049)
Prepaid expenses		**10,835**		1,657		**215**		(6,515)
Accounts payable and accrued liabilities		**3,704**		47,446		**9,481**		340,831
Cash provided by (used) in operating activities		**(108,653)**		(52,170)		**(320,902)**		(130,947)
Investing activities								
Exploration and evaluation asset expenditures		**(1,184)**		(1,283)		**(54,882)**		(5,975)
Cash provided by (used in) investing activities		**(1,184)**		(1,283)		**(54,882)**		(5,975)
Financing activities								
Proceeds from issuance of shares		**-**		-		**-**		2,000
Loan payable		**-**		-		**100,457**		-
Due to related parties		**128,355**		33,513		**300,281**		109,414
Cash provided by financing activities		**128,355**		33,513		**400,738**		111,414
Change in cash during the period		**18,518**		(19,940)		**24,954**		(25,508)
Cash, beginning of the period		**6,978**		22,853		**542**		28,421
Cash, end of the period	**$**	**25,496**	$	2,913	**$**	**25,496**	$	2,913

Supplemental disclosure with respect to cash flows (Note 11)

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

1. NATURE AND CONTINUANCE OF OPERATIONS

Arctic Star Exploration Corp. (the "Company") was federally incorporated under the Canada Business Corporations Act on January 5, 2001. Effective September 15, 2004, the Company registered as an extra-territorial corporation in the Northwest Territories. The Company's shares are listed on the TSX Venture Exchange (TSX-V) and trades under the symbol ADD. The Company's registered office is located at Suite 1100 – 1111 Melville Street, Vancouver BC, V6E 3V6.

The Company is in the process of exploring its exploration and evaluation properties and has not determined whether these properties contain mineral reserves which are economically recoverable. The recoverability of amounts shown for resource properties and related deferred costs is dependent upon the discovery of economically recoverable reserves, the ability of the Company to obtain necessary financing to complete the development and future profitable production from mining properties or proceeds from their disposition.

At September 30, 2025, the Company had a working capital deficiency of $1,524,741 (December 31, 2024 – $1,039,013), had not yet achieved profitable operations, has a deficit of $65,534,803 (December 31, 2024 - $65,103,957) since its inception. During the period ended September 30, 2025, the Company recorded a loss of $430,846 (September 30, 2024 - $496,741) and expects to incur further losses in the development of its business. These circumstances comprise a material uncertainty which may cast significant doubt about the Company's ability to continue as a going concern. The Company's ability to continue as a going concern is dependent upon its ability to generate future profitable operations and/or to obtain the necessary financing to conduct its planned work programs on its mineral properties, meet its on-going levels of corporate overhead and commitments, keep its properties in good standing and discharge its liabilities as they come due. These consolidated financial statements have been prepared on a going concern basis which assumes that the Company will be able to realize its assets and discharge liabilities in the normal course of business. Although the Company presently has sufficient financial resources to undertake its currently planned work programs and has been successful in the past in obtaining financing, there is no assurance that it will be able to obtain adequate financing in the future or that such financing will be on terms advantageous to the Company. Accordingly, the consolidated financial statements do not give effect to adjustments, if any, that would be necessary should the Company be unable to continue as a going concern and, therefore, be required to realize its assets and liquidate its liabilities in other than the normal course of business and at amounts which may differ from those shown in these consolidated financial statements.

2. BASIS OF PRESENTATION

(a) Statement of compliance

These interim consolidated financial statements, as at and for the nine months ended September 30, 2025, including comparatives, have been prepared in accordance with International Accounting Standards ("IAS") 34 'Interim Financial Reporting' ("IAS 34") using accounting policies consistent with the International Financial Reporting Standards ("IFRS") issued by the International Accounting Standards Board ("IASB").

2. BASIS OF PRESENTATION (CONTINUED)

(b) Basis of preparation

These consolidated financial statements have been prepared on a historical cost basis except for certain financial instruments measured at fair value. In addition, these consolidated financial statements have been prepared using the accrual basis of accounting, except for cash flow information. All financial information in these consolidated financial statements is presented in Canadian dollars which is the functional currency of the parent Company and its subsidiaries. The accounting policies set out below have been applied consistently by the Company.

All significant inter-company balances and transactions have been eliminated.

(c) Basis of consolidation

These consolidated financial statements include the financial statements of the Company, its wholly-owned subsidiary Foriet Oy. All significant inter-company balances and transactions have been eliminated. Subsidiaries are entities controlled by the Company, and are included in the consolidated financial statements from the date that control commences until the date that control ceases. The accounting policies of the subsidiary have been changed where necessary to align them with policies adopted by the Company.

(d) Use of estimates and judgments

The preparation of consolidated financial statements in conformity with IFRS requires management to make estimates, assumptions and judgments that affect the application of policies and reported amounts of assets and liabilities and disclosures of assets and liabilities at the date of the consolidated financial statements, along with reported amounts of expenses and net losses during the period. Actual results may differ from these estimates, and as such, estimates and underlying assumptions are reviewed on an ongoing basis. Revisions are recognized in the period in which the estimates are revised and in any future periods affected. Significant assumptions about the future and other sources of estimation uncertainty that management has made at the consolidated statements of financial position reporting date that could result in a material adjustment to the carrying value of assets and liabilities, in the event that actual results differ from assumptions made, relate to, but are not limited to, the following:

Judgments:

- the Company is entitled to refundable input tax credits and tax credits on qualified resource expenditures incurred in Canada. Management’s judgment is applied in determining whether expenditures are eligible for claiming such credits;
- the Company is required to spend proceeds received from the issuance of flow-through shares on qualifying resource expenditures. Management’s judgment is applied in determining whether qualified expenditures have been incurred. Differences in judgment between management and regulatory authorities can materially increase the flow-through premium liability and outstanding commitments;
- the Company capitalizes acquisition, exploration and evaluation expenditures on its consolidated statements of financial position, and evaluates these amounts at least annually for indicators of impairment;
- the Company determines the flow-through share premium by allocating the total funds received between common share and flow-through premium liability by first assessing the fair value of the common shares issued, based on market price at issuance, with any excess considered being allocated to warrants (if any) and the flow-through premium;
- The accounting for investments in other companies can vary depending on the degree of control and influence over those other companies. Management is required to assess at each reporting date the Company’s control and influence over these other companies. Management has used its judgment to determine which companies are controlled and require consolidation and those which are significantly influenced and require equity accounting; and

2. BASIS OF PRESENTATION (CONTINUED)

- Although the Company has taken steps to verify title to mineral properties in which it has an interest, these procedures do not guarantee the Company's title. Such properties may be subject to prior agreements or transfers and title may be affected by undetected defects.

Estimates:

- the estimated useful lives and residual value of equipment which are included in the consolidated statements of financial position and the related amortization included in the consolidated statements of loss and comprehensive loss;
- fair value of the assets received in an asset acquisition as well as the associated non-controlling interest at acquisition;
- do the recoverability and expected credit losses on loans receivable and accounts receivable;
- the inputs in accounting for share-based compensation transactions in the consolidated statements of loss and comprehensive loss (using the Black-Scholes model) including volatility, probable life of options granted, time of exercise of the options and forfeiture rate; and
- the determination and recognition of deferred income tax assets or liabilities requires subjective assumptions regarding future income tax rates and the likelihood of utilizing tax carry-forwards. Changes in these assumptions could materially affect the recorded amounts, and therefore do not necessarily provide certainty as to their recorded values.

3. MATERIAL ACCOUNTING POLICIES

(a) Cash

Cash includes cash held in banks and in trust with legal counsel. As at September 30, 2025, $25,496 (December 31, 2024 - $542).

(b) Foreign currency translation

The functional currency is the currency of the primary economic environment in which an entity operates. The functional currency of the Company and its subsidiaries, as determined by management, is the Canadian dollar and this is also the currency in which it presents these consolidated financial statements. The Company recognizes transactions in currencies other than the Canadian dollar (foreign currencies) at the rates of exchange prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at the period end exchange rates are recognized in the consolidated statements of loss and comprehensive loss. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated. Revenues and expenses are translated at the exchange rates approximating those in effect on the date of the transactions.

(c) Exploration and evaluation assets

Acquisition costs of exploration and evaluation assets together with direct expenditures thereon are capitalized to the consolidated statements of financial position. Once a project has been established as commercially viable and technically feasible, exploration and evaluation assets are reclassified as tangible assets. When production is attained these costs will be amortized using the unit of production method based upon estimated proven recoverable reserves. When deferred expenditures on individual producing properties exceed the estimated net realizable value, the properties are written down to the estimated value. Costs relating to properties abandoned are written off when the decision to abandon is made. Any excess of a recovery over the book value is charged to profit and loss.

The amounts shown for exploration and evaluation assets do not necessarily represent present or future values. Their recoverability is dependent upon the discovery of economically recoverable reserves, the ability of the Company to obtain the necessary financing to complete the development, and future profitable production or proceeds from the disposition thereof.

(expressed in Canadian dollars)

3. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(c) Exploration and evaluation assets (continued)

Exploration costs that are not attributable to a specific property are charged to operations as general exploration expense. Exploration costs incurred prior to the Company acquiring the legal rights to a property are charged to operations as general exploration expense.

The Company is in the process of exploring its exploration and evaluation assets. Management reviews the carrying value of the exploration and evaluation assets on a periodic basis and will recognize impairment in value based upon current exploration and development results, the prospect of further work being carried out by the Company, the assessment of future probability of profitable revenues from the property or from the sale of the property. Amounts shown for properties represent costs incurred net of write-downs and recoveries, and are not intended to represent present or future values. The ultimate recovery of such capitalized costs is dependent upon the development of economic ore reserves or the sale of mineral rights.

(d) Equipment

Equipment is carried at cost less accumulate depreciation and impairment charges. Depreciation is computed over the assets' estimated useful lives using the declining balance method at the following rates per annum.

Computer equipment	45%

Equipment is derecognized upon disposal, when held for sale, or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on disposal of the asset, determined as the difference between the net disposal proceeds and the carrying amount of the asset, is recognized in profit or loss.

(e) Impairment of non-financial assets

At the end of each reporting period the carrying amounts of the Company's assets are reviewed to determine whether there is any indication that those assets are impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment, if any. The recoverable amount is the higher of fair value less costs to sell and value in use. Fair value is determined as the amount that would be obtained from the sale of the asset in an arm's length transaction between knowledgeable and willing parties. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount and the impairment loss is recognized in profit or loss for the period. For an asset that does not generate largely independent cash inflows, the recoverable amount is determined for the cash generating unit to which the asset belongs.

Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but to an amount that does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognized immediately in profit or loss.

(f) Earnings (loss) per share

Basic earnings (loss) per share is computed by dividing net earnings (loss) available to common shareholders by the weighted average number of shares outstanding during the reporting period. Diluted earnings (loss) per share is computed similar to basic earnings (loss) per share except that the weighted average shares outstanding are increased to include additional shares for the assumed exercise of stock options and warrants, if dilutive. The number of additional shares is calculated by assuming that outstanding stock options and warrants were exercised and that the proceeds from such exercises were used to acquire common stock at the average market price during the reporting period. During the period ended September 30, 2025, there were 35,643,334 warrants (September 30, 2024 – 20,000,000) and 9,510,000 stock options (September 30, 2024 – 10,459,000) excluded from loss per share as they were antidilutive.

3. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(g) Common shares

Common shares issued for non-monetary consideration are recorded at their fair market value based upon the trading price of the Company's shares on the TSX Venture Exchange on the date of the agreement to issue the shares or the date of share issuance, whichever is more appropriate. The Company has adopted a residual value method with respect to the measurement of shares and warrants issued as private placement units. The residual value method first allocates value to the more easily measurable component based on fair value and then the residual value, if any, to the less easily measurable component. The Company considers the fair value of common shares issued in private placements to be the more easily measurable component of unit offerings and the common shares are valued at their fair value, as determined by the closing quoted bid price on the announcement date. The balance, if any, is allocated to any attached warrants or other features. Any fair value attributed to warrants is recorded as reserves.

Common shares designated by agreement as flow-through shares, may be issued at a premium to non-flow-through common shares. On issuance, the Company allocates the flow-through share into i) fair value of capital stock and ii) the residual as a flow-through share premium, which is recognized as a liability. On issuance of a flow-through unit when no comparable non flow-through units have been issued, the Company allocates the flow-through unit into i) fair value of capital stock, ii) fair value of a warrant and iii) the residual as a flow-through share premium, which is recognized as a liability. Upon expenses being incurred, the Company derecognizes the liability and recognizes a deferred tax recovery. The Company is required to spend the proceeds received from issuance of flow-through shares on Canadian resource property exploration expenditures within a two-year period.

(h) Share-based payments

The Company grants stock options to directors, officers, employees and service providers. The board of directors grants such options for periods of up to five years, with vesting periods determined at its sole discretion and at prices equal to or greater than the closing market price on the day preceding the date the options were granted. The Company accounts for share-based compensation using the fair value method.

The fair value of the options granted to employees is measured at grant date, using the Black-Scholes option pricing model, and is recognized immediately that the employees earn the options. The fair value is recognized as an expense with a corresponding increase in equity. The amount recognized as expense is adjusted to reflect the number of share options expected to vest.

The fair value of the options granted to non-employees are measured at the fair value of the goods or services received, unless that fair value cannot be estimated reliably, in which case the fair value of the equity instruments issued is used. The value of the goods or services is recorded at the earlier of the vesting date, or the date the goods or services are received.

The fair value of options is determined using the Black-Scholes Option Pricing Model which incorporates all market vesting conditions. The number of shares and options expected to vest is reviewed and adjusted at the end of each reporting period such that the amount recognized for services received as consideration for the equity instruments granted shall be based on the number of equity instruments that eventually vest. Any consideration received on the exercise of stock options together with the related portion of reserves is credited to share capital.

(i) Provision for environmental rehabilitation

The Company recognizes liabilities for statutory, contractual, constructive or legal obligations associated with the retirement of mining properties and other assets, when those obligations result from the acquisition, construction, development or normal operation of the assets. The net present value of future rehabilitation cost estimates is capitalized to mining assets along with a corresponding increase in the rehabilitation provision in the period incurred. Discount rates using a pre-tax rate that reflect the time value of money are used to calculate the net present value. The rehabilitation asset is depreciated on the same basis as mining assets. The Company's estimates of reclamation costs could change as a result of changes in regulatory requirements and assumptions regarding the amount and timing of the future expenditures. These changes are recorded directly to mining assets with a corresponding entry to the rehabilitation provision.

3. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(i) Provision for environmental rehabilitation (continued)

The Company's estimates are reviewed annually for changes in regulatory requirements, effects of inflation and changes in estimates. Changes in the net present value, excluding changes in the Company's estimates of reclamation costs, are charged to profit and loss. The costs of rehabilitation projects that were included in the rehabilitation provision are recorded against the provision as incurred. The cost of ongoing current programs to prevent and control pollution is charged against profit and loss as incurred.

(j) Non-controlling interests

Where the Company's interest is less than 100%, the interest attributable to outside shareholders is reflected in non-controlling interests. Non-controlling interests in the net assets of consolidated subsidiaries are identified separately from the Company's equity therein. Non-controlling interests consist of the amount of those interests at the date of the original business combination and the non-controlling interests' share of changes in equity since the date of the combination. See Note 5 for non-controlling interest disclosures.

(k) Financial instruments

(i) Classification

The Company classifies its financial instruments in the following categories: at fair value through profit and loss ("FVTPL"), at fair value through other comprehensive income (loss) ("FVTOCI") or at amortized cost. The Company determines the classification of financial assets at initial recognition. The classification of debt instruments is driven by the Company's business model for managing the financial assets and their contractual cash flow characteristics. Equity instruments that are held for trading are classified as FVTPL. For other equity instruments, on the day of acquisition the Company can make an irrevocable election (on an instrument-by-instrument basis) to designate them as at FVTOCI. Financial liabilities are measured at amortized cost, unless they are required to be measured at FVTPL (such as instruments held for trading or derivatives) or if the Company has opted to measure them at FVTPL.

Financial assets/liabilities	Classification
Cash	FVTPL
Accounts receivable	Amortized cost
Due from related parties	Amortized cost
Accounts payable and accrued liabilities	Amortized cost
Due to related parties	Amortized cost

(ii) Measurement

Financial assets and liabilities at amortized cost are initially recognized at fair value plus or minus transaction costs, respectively, and subsequently carried at amortized cost less any impairment.

Financial assets and liabilities carried at FVTPL are initially recorded at fair value and transaction costs are expensed in the consolidated statements of loss and comprehensive loss. Realized and unrealized gains and losses arising from changes in the fair value of the financial assets and liabilities held at FVTPL are included in the consolidated statements of loss and comprehensive loss in the period in which they arise.

(iii) Impairment of financial assets at amortized cost

The Company recognizes a loss allowance for expected credit losses on financial assets that are measured at amortized cost. At each reporting date, the Company measures the loss allowance for the financial asset at an amount equal to the lifetime expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition. If at the reporting date, the financial asset has not increased significantly since initial recognition, the Company measures the loss allowance for the financial asset at an amount equal to the twelve month expected credit losses. The Company shall recognize in the consolidated statements of loss and comprehensive loss, as an impairment gain or loss, the amount of expected credit losses that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognized.

3. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(k) Financial instruments (continued)

(iv) Derecognition of financial assets

The Company derecognizes financial assets only when the contractual rights to cash flows from the financial assets expire, or when it transfers the financial assets and substantially all of the associated risks and rewards of ownership to another entity. Gains and losses on derecognition are generally recognized in the consolidated statements of loss and comprehensive loss.

(l) Agent warrants and warrants

Warrants issued to agents in connection with a financing are recorded at fair value using the Black-Scholes option pricing model and charged to share issue costs associated with the offering with an offsetting credit to reserves in shareholders' equity.

Warrants included in units offered to subscribers in connection with financings are valued using the residual value method whereby proceeds are first allocated to the fair value of the shares and the excess if any, allocated to the warrants.

(m) Provisions

Provisions are recorded when a present legal or constructive obligation exists as a result of past events where it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount of the obligation can be made. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the consolidated statements of financial position date, taking into account the risks and uncertainties surrounding the obligation.

(n) Related party transactions

Parties are considered to be related if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related if they are subject to common control. Related parties may be individuals or corporate entities. A transaction is considered to be a related party transaction when there is a transfer of resources or obligations between related parties.

(o) Income tax

Income tax expense comprises current and deferred tax. Income tax is recognized in profit or loss except to the extent that it relates to items recognized directly in equity. Current tax expense is the expected tax payable on taxable income for the year, using tax rates enacted or substantively enacted at period end, adjusted for amendments to tax payable with regards to previous years.

Deferred tax is recognized in respect of temporary differences, between the carrying amount of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Temporary differences are not provided for relating to goodwill not deductible for tax purposes, the initial recognition of assets and liabilities that affect neither accounting nor taxable loss, and differences relating to investments in subsidiaries to the extent that it is probable that they will not reverse in the foreseeable future. The amount of deferred tax provided is based on the expected manner of realization or settlement of the carrying amount of assets and liabilities, using tax rates enacted or substantively enacted at the consolidated statement of financial position date. A deferred tax asset is recognized only to the extent that it is probable that future taxable profits will be available against which the asset can be utilized.

(p) Investment in associate

Associated companies over which the Company has significant influence are accounted for using the equity basis of accounting, whereby the investment is initially recorded at cost, adjusted to recognize the Company's share of earnings or losses and reduced by dividends received. The Company assesses its equity investments for impairment if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the equity investment and that the event or events has an impact on the estimated future cash flow of the investment that can be reliably estimated.

3. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(q) Leases

At inception of a contract, the Company assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset over a period of time in exchange for consideration. The Company assesses whether the contract involves the use of an identified asset, whether it has the right to obtain substantially all of the economic benefits from the use of the asset during the term of the contract and it has the right to direct the use of the asset.

The right-of-use asset is subsequently depreciated from the commencement date to the earlier of the end of the lease term, or the end of the useful life of the asset. The right-of-use asset may be reduced due to impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

A lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date discounted by the interest rate implicit in the lease or, if that rate cannot be readily determined the incremental borrowing rate. The lease liability is subsequently measured at amortized cost using the effective interest method. Lease payments included in the measurement of the lease liability comprise fixed payments, variable lease payments, and amounts expected to be payable at the end of the lease term.

The Company does not recognize the right-of-use assets and lease liabilities for short-term leases that have a lease term of twelve months or less. The lease payments associated with these leases are charged directly to income on a straight-line basis over the lease term.

(r) New accounting standards interpretations issued but not yet adopted

Certain pronouncements were issued by the IASB or the IFRIC that are mandatory for accounting periods commencing on or after January 1, 2025. Many are not applicable or do not have a significant impact to the Company and have been excluded. The Company is currently evaluating the impact of these new pronouncements.
act of these new pronouncements.
t of these new pronouncements.

Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and IFRS 7)

In May 2024, the IASB issued amendments to IFRS 9 Financial Instruments and IFRS 7 Financial Instruments – Disclosures. The amendments clarify the derecognition of financial liabilities and introduces an accounting policy option to derecognize financial liabilities that are settled through an electronic payment system. The amendments also clarify how to assess the contractual cash flow characteristics of financial assets that include the environmental, social and governance (ESG)-linked features and other similar contingent features and the treatment of non-recourse assets and contractually linked instruments (CLIs). Further, the amendments mandate additional disclosures in IFRS 7 for financial instruments with contingent features and equity instruments classified as FVOCI.
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The amendments are effective for annual periods starting on or after January 1, 2026. Retrospective application is required and early adoption is permitted.

Presentation and Disclosure in Financial Statements (IFRS 18)

In April 2024, the IASB issued IFRS 18 Presentation and Disclosure in Financial Statements to improve reporting of financial performance. The new standards replaces IAS 1 Presentation of Financial Statements. IFRS 18 introduces new categories and required subtotals in the statement of profit and loss and also requires disclosure of management-defined performance measures. It also includes new requirements for the location, aggregation and disaggregation of financial information. The standard is effective for annual reporting periods beginning on or after January 1, 2027, including interim financial statements. Retrospective application is required and early adoption is permitted.

(expressed in Canadian dollars)

4. FINANCIAL INSTRUMENTS, RISK MANAGEMENT AND CAPITAL DISCLOSURES

(a) Fair value of financial instruments

As at September 30, 2025 and December 31, 2024, the Company's financial instruments consist of cash, accounts receivable, due from related parties, accounts payable and accrued liabilities, and due to related parties.

IFRS requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. IFRS establishes a fair value hierarchy based on the level of independent, objective evidence surrounding the inputs used to measure fair value. A financial instrument's categorization within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement. IFRS prioritizes the inputs into three levels that may be used to measure fair value.

Level 1: Level 1 applies to assets or liabilities for which there are quoted prices in active markets for identical assets or liabilities.

Level 2: Level 2 applies to assets or liabilities for which there are inputs other than quoted prices that are observable for the net asset or liability such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in markets with insufficient volume or infrequent transactions (less active markets); or model-derived valuations in which significant inputs are observable or can be derived principally from, or corroborated by, observable market data.

Level 3: Level 3 applies to assets or liabilities for which there are unobservable inputs to the valuation methodology that are significant to the measurement of the fair value of the assets or liabilities.

	Level 1	Level 2	Level 3	Total
September 30, 2025				
Cash	**$ 25,496**	**$ -**	**$ -**	**$ 25,496**
	$ 25,496	**$ -**	**$ -**	**$ 25,496**
December 31, 2024				
Cash	$ 542	$ -	$ -	$ 542
	$ 542	$ -	$ -	$ 542

The fair value of cash is determined based on Level 1 inputs which consist of quoted prices in active markets for identical assets. As at September 30, 2025 and December 31, 2024, the Company believes that the carrying values of accounts receivable, due from related parties, accounts payable and accrued liabilities and due to related parties approximate the fair values because of their nature and relatively short maturity dates or durations.

(b) Risk Management

Credit Risk

Credit risk refers to the risk that the counterparty will default on its contractual obligation resulting in financial loss to the Company. Credit risk is primarily related to the Company's cash and accounts receivable. To minimize this risk, cash has been placed with major Canadian financial institutions. The maximum exposure to credit risk for cash is $25,496 (December 31, 2024 – $542). Collectability for accounts receivable and due from related parties are assessed on an ongoing basis and a provision for impairment recorded as necessary.

Interest Rate Risk

The Company is not exposed to significant interest rate risk due to the short-term maturity of its monetary assets and liabilities.

Liquidity Risk

The Company ensures that there is sufficient capital in order to meet annual business requirements, after taking into account administrative, property holding and exploration budgets, and cash and cash equivalent holdings. As the Company does not have operating cash flows, the Company has relied primarily on equity financings and loans from related parties to meet its capital requirements and current financial obligations (Note 1).

(expressed in Canadian dollars)

4. FINANCIAL INSTRUMENTS, RISK MANAGEMENT AND CAPITAL DISCLOSURES (CONTINUED)

(b) Risk management (continued)

Commodity Price Risk

The Company's ability to raise capital to find exploration or development activities and the determination of impairment of exploration and evaluation assets is subject to risk associated with fluctuations in the market prices of diamonds.

(c) Capital management

The Company considers its capital structure to include working capital and shareholders' equity. Management's objective is to ensure that there is sufficient capital to minimize liquidity risk and to continue as a going concern. Although the Company has been successful in the past in obtaining financing through the sale of equity securities, there can be no assurance that the Company will be able to obtain adequate financing in the future, or that the terms of such financings will be favourable. The Company's share capital is not subject to any external restriction and the Company did not change its approach to capital management during the period.

5. ACCOUNTS RECEIVABLE

	September 30, 2025	December 31, 2024
GST receivable	**$ 4,559**	$ 8,312
Other receivable	**7,100**	7,100
	$ 11,659	$ 15,412

(expressed in Canadian dollars)

6. EQUIPMENT

Cost		**Computer equipment**
Balance at December 31, 2023 and 2024	$	10,780
Additions		-
Balance September 30, 2025	**$**	**10,780**

Accumulated depreciation		**Computer equipment**
Balance at December 31, 2023 and 2024	$	10,780
Depreciation		-
Balance September 30, 2025	**$**	**10,780**

Net carrying amounts		**Total**
At December 31, 2024	**$**	-
At September 30, 2025	**$**	**-**

(expressed in Canadian dollars)

7. EXPLORATION AND EVALUATION ASSETS

	Diagras $	Timantti $	Total $
Exploration Expenditure			
Balance December 31, 2024	5,158,805	1,199,722	6,358,527
Consulting	675	-	675
Others	-	64,238	64,238
Mining refund	(10,031)		(10,031)
Balance September 30, 2025	**5,149,449**	**1,263,960**	**6,413,409**
Property Acquisitions:			
Balance December 31, 2024	252,898	2,023,403	2,276,301
Additions	-	-	-
Balance June 30, 2025	**252,898**	**2,023,403**	**2,276,301**
Total September 30, 2025	**5,402,347**	**3,287,363**	**8,689,710**

	Diagras $	Timantti $	Total $
Exploration Expenditure			
Balance December 31, 2023	5,095,234	1,196,184	6,291,418
Consulting	7,200	-	7,200
Others	56,371	3,538	59,909
Balance December 31, 2024	**5,158,805**	**1,199,722**	**6,358,527**
Property Acquisitions:			
Balance December 31, 2023	252,898	2,023,403	2,276,301
Additions	-	-	-
Balance December 31, 2024	**252,898**	**2,023,403**	**2,276,301**
Total December 31, 2024	**5,411,703**	**3,223,125**	**8,634,828**

7. EXPLORATION AND EVALUATION ASSETS (CONTINUED)

Title to exploration and evaluation assets involves certain inherent risks due to the difficulties of determining the validity of certain claims as well as the potential for problems arising from the frequently ambiguous conveyancing history characteristic of many resource properties. The Company has investigated title to all of its resource properties and to the best of its knowledge, title to all of its properties are in good standing.

(a) Diagras JV (formerly T-Rex property), Lac De Gras Northwest Territories

During the year ended December 31, 2014, the Company incurred $246,460 in acquisition costs to earn a 100% in certain staked claims located on the Lac de Gras kimberlite field in the Northwest Territories (“NWT”).

In November 2016, the Company and Margaret Lake Diamonds Inc. (“Margaret Lake”) entered into an option and joint venture agreement (the “JV Agreement”). Margaret Lake Diamonds earned a 60% interest in certain claims covering all the known kimberlites by making a bond payment of $186,990 to the Government of the Northwest Territories in lieu of required exploration expenditures and a non-refundable filing fee of $4,675 to obtain extension of the mineral claims such that they are maintained in good standing. The Company and Margaret Lake formed a joint venture to further explore and evaluate the T-Rex Property renaming the project the Diagras JV. No separate entity was formed under the JV Agreement. The Company and Margaret Lake will contribute to exploration and development costs in proportion to their interests (40% and 60% respectively) with Margaret Lake acting as operator.

During the year ended December 31, 2020, the Company advanced $nil (2019 - $41,734) to Margaret Lake for exploration work and recovered a grant for $nil (2019 - $61,097).

During the year ended December 31, 2021, the Company took over of the management of the Diagras Property. The project is a joint venture with Margaret Lake, where Margaret Lake controls 60%, and the Company owns 40%. Under the new arrangement, the Company will propose yearly exploration budgets, and Margaret Lake can elect to participate or not. If Margaret Lake does not participate, their interest will dilute using the standard industry formula. Margaret Lake has indicated they will not be making any further contributions in the exploration budget.

As at December 31, 2023, the Company has 81.5% (December 31, 2022 – 81.5%) ownership in the Diagras Joint Venture and Margaret Lake still owed to the Company in the amount of $Nil (December 31, 2022 - $35,408) from the JV Agreement in order for Margaret to maintain its 18.5% interest in the joint-venture.

On March 20, 2024, Margaret Lake sold its 18.5% interest in the Diagras joint venture to a new joint venture party. The acquirer is an arm's-length party to the Company and is a privately held company. The Company has entered into an assignment, consent and acknowledgement agreement with the acquirer and Margaret Lake, whereby the Company has consented to the assignment of Margaret Lake's 18.5% interest in the Diagras joint venture to the acquirer. Pursuant to the assignment agreement, the Company will continue to be operator and will hold 81.5% interest in the Diagras joint venture. The Diagras joint venture remains subject to the terms and conditions of the original JV Agreement. If a party to the original JV Agreement dilutes to below a 10% interest in the Diagras joint venture, then such party's interest will convert to a 1.5% gross overriding royalty.

(b) Timantti – Finland

During the year ended December 31, 2017, the Company acquired a 100% interest in an exploration permit over the Black Wolf (Masta Susi) and the White Wolf (Valkoinen Susi) diamond bearing kimberlites (together the “Wolf kimberlites”) in northern Finland, through the purchase of a Finland company, Foriet Oy. The combined regional exploration and diamondiferous kimberlite property has been named the Timantti Project.

7. EXPLORATION AND EVALUATION ASSETS (CONTINUED)

Timantti – Finland (continued)

During the year ended December 31, 2017, the Company issued 10,000,000 common shares with a fair value of $1,400,000 for all the right, title and interest to Foriet Oy, a Finnish company that has the exploration permit over the Wolf kimberlites in North-Eastern Finland and an additional 4,500,000 common shares with a fair value of $623,404 were issued to the beneficial owners of a joint venture partner of Foriet Oy for 100% of their joint venture rights.

As at September 30, 2025, the Company has posted €10,000 ($14,391) (December 31, 2024 - €10,000 ($14,391)) in exploration collateral on the property pursuant to the provisions of the Finnish Mining Act.

Impairment of its mineral properties

Management reviews the carrying values of its mining claims on at least an annual basis, or when an impairment event occurs, to determine whether impairment should be recognized. During the period ended March 31, 2025 and year ended December 31, 2024, management wrote-off a total of $Nil in exploration and acquisition costs. The Company has not recorded a provision for environmental rehabilitation as at March 31, 2025 and December 31, 2024 for any of the above properties as the Company has not yet disturbed the land at the above properties to trigger the recognition of this liability.

8. SHARE CAPITAL

(a) Authorized

The Company is authorized to issue an unlimited number of common shares without par value.

(b) Issued and outstanding:

The Company did not issue any shares for the period ended September 30, 2025.

During the year ended December 31, 2024:

(a) In January 2024, the Company closed the non-brokered private placement of 700,000 non-flow through units of the Company at $0.01 per non-flow through unit, for a total gross proceed of $7,000, of which $5,000 has been received during the year ended December 31, 2023. Each non-flow through unit consists of one common share and one share purchase warrant at an exercise price of $0.05 per common share within two years.

(b) In December 2024, the Company closed the non-brokered private placement of 15,643,334 non-flow through units of the Company at $0.015 per non-flow through unit, for a total gross proceed of $234,650. Each non-flow through unit consists of one common share and one share purchase warrant at an exercise price of $0.05 per common share within two years. The Company also paid legal fees of $6,159.

(expressed in Canadian dollars)

8. SHARE CAPITAL (CONTINUED)

(c) Share purchase warrants:

(i) As at September 30, 2025, the Company had warrants outstanding enabling holders to acquire the following:

Number of warrants	Exercise Price	Expiry Date
19,300,000	$0.05	December 15, 2025
700,000	$0.05	January 15, 2026
15,643,334	$0.05	December 4, 2026
35,643,334		

A summary of the Company's issued and outstanding share purchase warrants as at September 30, 2005 and December 31, 2024 and changes during those years are presented below:

	Warrants Outstanding	Weighted Average Exercise Price	Weighted Average Remaining Contractual Life
Balance, December 31, 2023	79,751,277	$0.08	0.48 years
Issued	16,343,334	$0.05	
Expired	(60,451,277)	$0.10	
Balance, December 31, 2024	**35,643,334**	**$0.05**	**1.38 years**
Issued	-	$-	
Expired	-	$-	
Balance, September 30, 2025	**35,643,334**	**$0.05**	**0.58 years**

(d) Stock options

(i) As at September 30, 2025, the Company had stock options outstanding and exercisable enabling holders to acquire the following:

Number of Shares	Exercise Price	Expiry Date
2,510,000	$0.07	February 9, 2026
400,000	$0.07	March 10, 2026
3,200,000	$0.12	April 26, 2026
2,900,000	$0.18	June 10, 2026
500,000	$0.05	May 26, 2028
9,510,000		

(expressed in Canadian dollars)

8. SHARE CAPITAL (CONTINUED)

(d) Stock options (continued)

(ii) A summary of the status of the Company's stock options as at September 30, 2025 and December 31, 2024 and changes during those years is presented below:

	Options Outstanding	Weighted Average Exercise Price	Weighted Average Remaining Contractual Life
Balance, December 31, 2023	10,823,000	$0.13	2.22 years
Granted	(564,000)	$0.30	
Balance, December 31, 2024	10,259,000	$0.12	1.31 years
Expired/Cancelled	(749,000)	$0.08	
Balance, September 30, 2025	**9,510,000**	**$0.12**	**0.66 years**

(e) Deferred share units

(i) As at September 30, 2025 and December 31, 2024, the Company had 500,000 deferred share units outstanding and exercisable enabling holders to acquire 500,000 common shares.

These deferred share units are to be vested over one year period and has been fair valued at the date of grant of $12,500.

During the period ended September 30, 2025, the Company recognized share-based payment of $nil (2024 - $3,012) on the estimated deferred units vested as of the end of the year.

(ii) A summary of the status of the Company's deferred share units as at September 30, 2025 and December 31, 2024 and changes during those years is presented below:

	Outstanding
Balance, December 31, 2023 and 2024	500,000
Granted	-
Balance, September 30, 2025	**500,000**

9. STOCK-BASED COMPENSATION AND RESERVES

The Company has a stock option plan (the "Plan") for directors, senior officers, employees, consultants, and management. The Plan provides for the granting of stock options up to a maximum of 10% of the issued and outstanding common shares of the Company at the date of grant. The Plan limits the number of incentive stock options which may be granted to any one individual to not more than 5% of the total issued shares of the Company in any 12-month period. The number of incentive stock options granted to any one consultant or a person employed to provide investor relations activities in any 12-month period must not exceed 2% of the total issued shares of the Company. Options are granted for a term not exceeding five years. Options granted to directors, senior officers, employees, and consultants vest fully on the grant date. Options granted to consultants performing investor relations activities vest over a period of twelve months with no more than one-quarter of the options vesting in any three months period.

During the period ended September 30, 2025, the Company has recognized $nil (2024 – $nil) in compensation upon issuance of nil (2024 – nil) stock options. These options vested 100% on the grant date. The fair values of these options were determined on the date of the grant using the Black-Scholes option pricing model with the following weighted average assumptions.

During the period ended September 30, 2025, the Company has recognized $nil (2024 – $5,020) in compensation on the estimated deferred share units vested as of December 31, 2024.

(expressed in Canadian dollars)

10. RELATED PARTY TRANSACTIONS

Key Management

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Company, directly or indirectly. Key management personnel include the Company's executive officers and Board of Director members.

During the period ended September 30, 2025, nil stock options (2024 – nil) were granted to directors and officers.

During the period ended September 30, 2025, nil deferred share units (2024 – 500,000) were granted to directors and officers.

The aggregate values of transactions relating to key management personnel were as follows:

	September 30, 2025	September 30, 2024
Consulting fees	**$ 180,000**	$ 180,000
Accounting fees	**7,000**	63,000
Rent paid	**19,353**	19,489
Deferred share units	**-**	5,020

(a) During the period ended September 30, 2025, the Company incurred consulting fees of $180,000 (2024 - $180,000) with directors, officers and companies owned by directors and officers.

(b) During the period ended September 30, 2025, the Company incurred accounting fees of $7,000 (2024 - $63,000) to a company controlled by the previous CFO of the Company. As at September 30, 2025, the unpaid balance of the fees were $169,700 (December 31, 2024 -$128,700).

(c) During the period ended September 30, 2025, the Company paid rent of $19,353 (2024 - $19,489) to a company owned by a common officer for shared office premises.

(d) As at September 30, 2025, $562,433 (December 31, 2024 - $431,852) was owing to companies controlled by directors and officers of the Company. The amounts due from or to the related parties are unsecured and without interest or stated terms of repayment.

(e) As at September 30, 2025, $nil (December 31, 2024 - $93,090) was due from a company owned by Patrick Power, a director and CEO of the Company. The amounts due from or to the related parties are unsecured and without interest or stated terms of repayment.

11. SUPPLEMENTAL DISCLOSURE WITH RESPECT TO CASH FLOWS

There were no non-cash investing and financing activities for the period ended September 30, 2025 and year ended December 31, 2024.

12. SEGMENTED INFORMATION

The Company operates in one reportable operating segment - mineral exploration. As at September 30, 2025 and December 31, 2024, the Company's resource properties are located in Canada and Finland.

The Company's non-current assets by geographic area are as follows:

	September 30, 2025	December 31 2024
Canada	**$ 5,402,347**	$ 5,411,703
Finland	**3,301,754**	3,237,516
	$ 8,704,101	$ 8,649,219

(expressed in Canadian dollars)

12. SEGMENTED INFORMATION (CONTINUED)

The Company's loss by geographic area are as follows:

		September 30, 2025		September 30, 2024
Canada	$	**387,298**	$	481,010
Finland		**43,548**		15,731
	$	**430,846**	$	496,741

13. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

		September 30, 2025		December 31, 2024
Trades payable	$	**458,452**	$	414,345
Accrued liabilities		**269,262**		303,888
	$	**727,714**	$	718,233

14. CONTINGENCIES

During the year ended December 31, 2024, the Company received a Notice of Civil Claim related to an alleged balance owing from 2021. The Company did not respond to the Notice of Civil Claim and received a default judgment in March 2025, resulting in a provision loss of $60,000. A hearing is set for August 12, 2025. The Company believes the claim is unfounded and intends to defend it to the fullest extent possible.

The Company was not able to meet its flow-through obligations and may be subject to certain losses, including shareholder indemnity on potential tax losses related to any unspent flow-through amounts. In April 2025, the Company received a Notice of Civil Claim, subsequently amended in July 2025, from certain subscribers related to the unfulfilled obligations. The Company and its legal counsel are in the process of preparing a response and have assessed that the outcome of this legal claim is undeterminable at this time.

15. LOAN PAYABLE

On May 7, 2025, the Company received the loan from third party in the amount of 45,000 Euro (Canadian $70,457). The loan plus accrued interest calculated at 12% per annum. The loan is open for repayment at any time, without notice or further bonus. The bonus for providing this loan is to be granted 1.6% NSR on any and all future diamonds revenue generated on Finland property. If the loan is not repaid in full on or before the due date November 8, 2025, then NSR shall increase to 2.6% from 1.6%. The lender has the right to enforce payment through legal means, if other arrangements have not been negotiated prior to the due date. The lender also reserves the right to bring in other partners to share in funding this loan and subsequently registering the NSR directly into the various names of the investors as may be requested, rather than just having the NSR in lender's name. During the period ended September 30, 2025, the Company has accrued $3,405 interest expenses.

On April 9, 2025, the Company received an interest free loan from third party in the amount of $30,000. The loan is payable on or before December 31, 2025 as per following terms:

(a) Repayment of full amount in cash $30,000 or

(b) Issuance of 3,000,000 common shares at a deemed price of $0.01.

The Company shall notify the lender in writing of its chosen repayment method no later than December 15, 2025.

16. SUBSEQUENT EVENTS

None