

ORD MOUNTAIN RESOURCES CORP.

CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

FOR THE SIX MONTHS ENDED AUGUST 31, 2025 AND 2024

(UNAUDITED – PREPARED BY MANAGEMENT)

(Expressed in Canadian Dollars)

Notice of no Auditor Review of Interim Financial Statements

Under National Instrument 51-102, Part 4, subsection 4.3(3)(a), if an auditor has not performed a review of the condensed consolidated interim financial statements, they must be accompanied by a notice indicating that the condensed consolidated interim financial statements have not been reviewed by an auditor.

The accompanying unaudited condensed consolidated interim financial statements of the Company have been prepared by and are the responsibility of the Company's management.

The Company's independent auditor has not performed a review of these condensed consolidated interim consolidated financial statements in accordance with standards established by the Chartered Professional Accountants of Canada for a review of interim financial statements by an entity's auditor.

ORD MOUNTAIN RESOURCES CORP.
CONDENSED CONSOLIDATED INTERIM STATEMENTS OF FINANCIAL POSITION
(UNAUDITED – PREPARED BY MANAGEMENT)
(Expressed in Canadian dollars)

As at	Note	August 31, 2025 (Unaudited)	February 28, 2025 (Audited)
		\$	\$
ASSETS			
Current			
Cash and cash equivalents		149	319
Sales tax receivable		17,885	16,593
Total assets		18,034	16,912
LIABILITIES			
Current			
Accounts payable and accrued liabilities		259,753	248,729
Due to related party	8	144,195	126,244
Total liabilities		403,949	374,973
EQUITY			
Share capital	7	517,330	517,330
Contributed surplus		64,061	64,061
Deficit		(967,306)	(939,452)
Total shareholder's deficit		(385,915)	(358,061)
		18,034	16,912

NATURE OF OPERATIONS AND GOING CONCERN (Note 1)

Approved by the Board of Directors on October 03, 2025

"Luke Montaine"

Luke Montaine, Director

"Alex Klenman"

Alex Klenman, Director

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

ORD MOUNTAIN RESOURCES CORP.
CONDENSED CONSOLIDATED INTERIM STATEMENTS OF COMPREHENSIVE LOSS
FOR THE SIX MONTHS ENDED AUGUST 31, 2025 AND 2024
(UNAUDITED – PREPARED BY MANAGEMENT)
((Expressed in Canadian Dollars))

	For three Months Ended August 31, 2025	For three Months Ended August 31, 2024	For six Month Ended August 31, 2025	For six Month Ended August 31, 2024
	\$	\$	\$	\$
Expenses				
Accounting and audit	20,230	7,175	25,480	25,781
Bank charges and interest	67	68	170	115
Filing fees	2,204	2,204	2,204	2,204
Total Expenses	22,501	9,447	27,854	28,100
Net loss	(22,501)	(9,447)	(27,854)	(28,100)
Loss per share – basic and diluted	(0.00)	(0.00)	(0.01)	(0.01)
Weighted average number of shares outstanding – basic and diluted	4,702,000	4,702,000	4,702,000	4,702,000

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

ORD MOUNTAIN RESOURCES CORP.
CONDENSED CONSOLIDATED INTERIM STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED AUGUST 31, 2025 AND 2024
(UNAUDITED – PREPARED BY MANAGEMENT)
(Expressed in Canadian Dollars)

	Six month Ended August 31, 2025	Six month Ended August 31, 2024
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss	(27,854)	(28,100)
Items not affecting cash:		
Change in non-cash operating working capital:		
Sales tax receivable	(1,292)	(1,329)
Accounts payable and accrued liabilities	11,024	11,025
Cash (used in) operating activities	(18,122)	(18,404)
CASH FLOWS FROM FINANACING ACTIVITIES:		
Advance from related party	17,951	18,289
Cash provided by financing activities	17,951	18,289
CHANGE IN CASH AND CASH EQUIVALENTS	(170)	(115)
CASH AND EQUIVALENTS, BEGINNING OF THE PERIOD	319	569
CASH AND EQUIVALENTS, END OF THE PERIOD	149	454

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ORD MOUNTAIN RESOURCES CORP.
CONDENSED CONSOLIDATED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE SIX MONTHS ENDED AUGUST 31, 2025 AND 2024
(UNAUDITED – PREPARED BY MANAGEMENT)
(Expressed in Canadian Dollars)

	Common Shares		Contributed surplus	Deficit	Total
	Number	Amount \$			
Balances as at February 29, 2024	4,702,000	517,330	64,061	(897,768)	(316,377)
Net and comprehensive loss	-	-	-	(28,100)	(28,100)
Balances as at August 31, 2024	4,702,000	517,330	64,061	(925,868)	(344,477)
Balances as at February 28, 2025	4,702,000	517,330	64,061	(939,452)	(358,061)
Net and comprehensive loss	-	-	-	(27,854)	(27,854)
Balances as at August 31, 2025	4,702,000	517,330	64,061	(967,306)	(385,915)

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

ORD MOUNTAIN RESOURCES CORP.
NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED AUGUST 31, 2025 AND 2024
(UNAUDITED – PREPARED BY MANAGEMENT)
(Expressed in Canadian Dollars)

1. NATURE OF OPERATIONS AND GOING CONCERN

Ord Mountain Resources Corp. (the “Company”) was incorporated on January 7, 2010 under the *Business Corporations Act* (British Columbia) and is a Capital Pool Company as defined by Policy 2.4 (the “CPC Policy”) of the TSX Venture Exchange (the “Exchange”). The Company’s prospectus, dated May 7, 2010 was filed and accepted by the Exchange and the British Columbia and Alberta Securities Commissions effective May 12, 2010 pursuant to the provisions of the British Columbia and Alberta Securities Acts. The common shares of the Company were listed on the Exchange effective at the opening of trading on May 28, 2010.

The Company was initially registered using the name of Silverland Capital Corp. On December 24, 2010, the Company changed its name from Silverland Capital Corp. to Sino Environ-Energy Tech Corp. and continued out of British Columbia and into Cayman Island as its corporate jurisdiction. On December 16, 2011, the Company changed its name from Environ-Energy Tech Corp. to Ord Mountain Resources Corp. The head office and principal address of the Company is located at 758 Riverside Drive, Unit 46, Port Coquitlam, British Columbia, Canada V3B 7V8. The Company did not complete its Qualifying Transaction within the prescribed time frame and in accordance with the TSX Venture Exchange Policy 2.4 – Capital Pool Companies, the Company’s tier classification was changed from Tier 2 to NEX effective June 1, 2012. On June 30, 2020, the Company entered into a letter of intent with Bloom Supply Ltd. (“Bloom”) whereby the Company has agreed to acquire all of the issued and outstanding shares of Bloom (the “Transaction”) and intends for the Transaction to constitute as a qualifying transaction under the TSX Venture Exchange Policy 2.4. The Transaction was terminated on April 21, 2021.

The Company has not generated any sales revenues and has incurred accumulated losses of \$967,306 since inception. In view of these conditions, the ability of the Company to continue as a going concern depends upon the injection of a successful project, achieving a profitable level of operations and also on the ability of the Company to obtain necessary financing to fund ongoing operations. The Company’s ability to achieve these objectives cannot be determined at this time.

These condensed consolidated interim financial statements have been prepared in accordance with International Financial Reporting Standards (“IFRS”) with the assumption that the Company will be able to realize its assets and discharge its liabilities in the normal course of business. The Company’s continuing operations as intended are dependent upon the Company’s ability to identify, evaluate and negotiate the acquisition of an interest in properties, assets or a business. Such an acquisition will be subject to regulatory approval and may be also subject to shareholder approval. In order to continue as a going concern and meet its corporate objectives, the Company will require additional financing through debt or equity issuances or other available means. There is no assurance that the Company will be able to identify, obtain adequate financing in the future or that such financing will be on terms advantageous to the Company. As such, there is material uncertainty related to these events and conditions that may cast significant doubt on the Company’s ability to continue as a going concern. If the going concern basis was not appropriate for these condensed consolidated interim financial statements, then adjustments would be necessary to reflect these condensed consolidated interim financial statements on a liquidation basis which could differ from accounting principles applicable to a going concern. Any such adjustments could be material.

ORD MOUNTAIN RESOURCES CORP.
NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS
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2. BASIS OF PRESENTATION

The condensed consolidated interim financial statements of the Company have been prepared in accordance with International Financial Reporting Standards applicable to preparation of financial statements.

The Board of Directors approved the condensed consolidated interim financial statements on October 3, 2025.

3. SUMMARY OF MATERIAL ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently to all periods presented in these condensed consolidated interim financial statements.

Basis of consolidation

These condensed consolidated interim financial statements incorporate the financial statements of the Company, and the entity controlled by the Company. The principal subsidiary of the Company, which are accounted for under the consolidation method is 1080199 B.C. Ltd.

- ***Subsidiaries***

Subsidiaries are entities controlled by the Company. The Company controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. The financial statements of a subsidiary are included in the consolidated financial statements from the date that control commences until the date that control ceases. Inter-company balances and transactions, and any unrealized income and expenses arising from inter-company transactions, are eliminated in preparing the consolidated financial statements.

Significant Accounting Judgments, Estimates and Assumptions

The preparation of condensed consolidated interim financial statements in conformity with IFRS requires management to make judgments, estimates, and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses, and related disclosure.

Judgment is used mainly in determining how a balance or transaction should be recognized in the condensed consolidated interim financial statements. Estimates and assumptions are used mainly in determining the measurement of recognized transactions and balances. Actual results may differ from these estimates.

Significant areas where management's estimates and judgment have been applied include:

- ***Going Concern***

The Company's ability to execute its strategy by funding future working capital requirements requires judgment. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, such as, expectations of future events that are believed to be reasonable under the circumstances.

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3. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

- ***Deferred taxes***

Deferred tax assets are recognized for all deductible temporary differences, to the extent it is probable that future taxable profit will be available against which the deductible temporary differences can be utilized. In addition, the valuation of tax credits receivable requires management to make judgments on the amount and timing of recovery.

Functional and Presentation Currencies

The Canadian dollar is both the Company's functional currency and presentation currency.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand, deposits in banks and highly liquid investments with an original maturity of three months or less when purchasing.

Share-based Payments

The fair value of the options granted to directors and employees is measured at grant date, using the Black-Scholes option pricing model, and is recognized over the period that the options are earned. Share-based payments to non-employees are measured at the grant date by using the fair value of the goods or services received or the fair value of the equity instruments issued, if it is determined the fair value of the goods or services cannot be reliably measured, the fair value of the equity instruments issued are recorded at the date the goods or services are received. The offset to the recorded cost is to contributed surplus. Consideration received on the exercise of stock options is recorded as share capital and the related contributed surplus is transferred to share capital.

Income Taxes

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, in which case it is recognized in equity. Current tax expense is the expected tax payable on the taxable income for the period, using tax rates enacted or substantively enacted at period end, adjusted for amendments to tax payable with regards to previous years.

Deferred tax is recorded using the statement of financial position liability method, providing for temporary differences, between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The following temporary differences do not result in deferred tax assets or liabilities: goodwill not deductible for tax purposes; the initial recognition of assets or liabilities that affect neither accounting nor taxable income or loss; and differences relating to investments in subsidiaries to the extent that they will probably 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 balance sheet 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.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis.

3. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

Loss per Share

Loss per share is calculated using the weighted average number of common shares outstanding during the period. The Company uses the treasury stock method to calculate diluted earnings per share. Under this method, the dilutive effect on earnings per share is calculated presuming the exercise of outstanding options, warrants and similar instruments. It assumes that the proceeds of such exercise would be used to repurchase common shares at the average market price during the period. However, the calculation of diluted loss per share excludes the effects of conversions or exercise of options and warrants if they would be anti-dilutive.

Comprehensive Loss

Comprehensive loss is the change in the Company's shareholders' equity that results from transactions and other events from other than the Company's shareholders and includes items that would not normally be included in net earnings, such as unrealized gains and losses on available-for-sale investments. Certain gains and losses are presented in other "comprehensive income" until it is considered appropriate to recognize into net earnings.

Financial Instruments

Financial Instruments - classification and measurement

Financial Asset

The classification and measurement of financial assets is based on the Company's business models for managing its financial assets and whether the contractual cash flows represent solely payments of principal and interest ("SPPI"). Financial assets are initially measured at fair value and are subsequently measured at either (i) amortized cost; (ii) fair value through other comprehensive income, or (iii) at fair value through profit or loss.

- **Amortized cost**

Financial assets classified and measured at amortized cost are those assets that are held within a business model whose objective is to hold financial assets in order to collect contractual cash flows, and the contractual terms of the financial asset give rise to cash flows that are SPPI. Financial assets classified at amortized cost are measured using the effective interest method. The Company's cash and cash equivalents are classified in this category.

- **Fair value through other comprehensive income ("FVTOCI")**

Financial assets classified and measured at FVTOCI are those assets that are held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets, and the contractual terms of the financial asset give rise to cash flows that are SPPI.

- **Fair value through profit or loss ("FVTPL")**

Financial assets classified and measured at FVTPL are those assets that do not meet the criteria to be classified at amortized cost or at FVTOCI.

Financial Liabilities

All financial liabilities are initially recognised at fair value plus or minus transactions costs that are directly attributable to issuing the financial liability. Financial liabilities are measured at amortised cost, unless they

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are required to be measured at FVTPL. The Company's accounts payable and accrued liabilities and due to related party are measured at amortised cost.

3. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

Financial Instruments - Impairment of financial assets

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 twelve month expected credit losses. The Company shall recognize in the Consolidated Statements of Comprehensive Loss, as an impairment gain or loss, the amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognized.

Capital Disclosures

The Company manages its capital, consisting of shareholders' equity, in a manner consistent with the risk characteristics of the assets it holds. All sources of financing are analyzed by the management and approved by the board of directors.

The Company's objectives when managing capital are:

- a) to safeguard the Company's ability to continue as a going concern;
- b) to facilitate the completion of a corporate objectives.

The Company is meeting its objective of managing capital through its detailed review and performance of due diligence on all potential acquisitions, preparing short-term and long-term cash flow analysis to ensure an adequate amount of liquidity and monthly review of financial results. As disclosed previously, there are restrictions on the use of cash.

New Accounting Standards Adopted

Certain new standards, interpretations, amendments and improvements to existing standards were issued by the IASB or International Financial Reporting Interpretations Committee.

During period ended August 31, 2025, the Company was not required to, and has not adopted any new standards, interpretations, amendments and improvements to existing standards which had a material impact on the Company's consolidated financial statements. The Company also does not expect the adoption of any currently announced new standards, interpretations, amendments and improvements to existing standards to have a material impact on the Company's consolidated financial statements.

Accounting Pronouncements Not Yet Adopted

IFRS 18, Presentation and Disclosure in Financial Statements, which will replace IAS 1, Presentation of Financial Statements aims to improve how companies communicate in their financial statements, with a focus on information about financial performance in the statement of profit or loss, in particular additional defined subtotals, disclosures about management-defined performance measures and new principles for aggregation and disaggregation of information. IFRS 18 is accompanied by limited amendments to the requirements in IAS 7 Statement of Cash Flows. IFRS 18 is effective from January 1, 2027. Companies are permitted to apply IFRS 18 before that date. The Company is currently assessing the impact of adopting this new pronouncement.

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4. FINANCIAL INSTRUMENTS

Set out below is a comparison by class of the carrying amounts of the Company's financial instruments that are carried in the Consolidated Statements of Financial Position:

	August 31, 2025	February 28, 2025
	\$	\$
Financial Assets		
Amortized cost:		
Cash and cash equivalents	149	319
Financial Liabilities		
Amortized cost:		
Accounts payable and accrued liabilities	259,753	248,729
Due to related party	144,195	126,244

The carrying value of cash and cash equivalents, accounts payable and accrued liabilities and due to related party approximates the fair value because of the short-term of these instruments.

5. FINANCIAL RISK MANAGEMENT

Credit risk

The Company is exposed to credit risk with respect to its cash and cash equivalents. The Company's maximum exposure to credit risk is its cash and cash equivalents balance of \$149 (February 29, 2025 - \$319). The Company manages credit risk with respect to its cash by maintaining deposits with a major Canadian financial institution.

Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in satisfying financial obligations as they become due. The Company manages its liquidity risk by forecasting cash flows from operations and anticipated investing and financing activities. The Company has cash and cash equivalents at August 31, 2025, in the amount of \$149 (February 28, 2025 - \$319).

At August 31, 2025, the Company had accounts payable of \$259,753 (February 28, 2025 - \$248,729) and a due to related party balance of \$144,195 (February 28, 2025 - \$126,244), which are due in the short term.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, foreign currency risk and other price risk.

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5. FINANCIAL RISK MANAGEMENT (continued)

a) Interest rate risk

Interest rate risk consists of two components:

To the extent that payments made or received on the Company's monetary assets and liabilities are affected by changes in the prevailing market interest rates, the Company is not exposed to interest rate risk; and

To the extent that changes in prevailing market rates differ from the interest rate in the Company's monetary assets and liabilities. The Company is not exposed to significant interest rate risk due to the short-term maturity of its monetary assets and liabilities.

b) Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates. The Company's not exposed to foreign currency risk as all of its monetary assets and liabilities are denominated in Canadian dollars.

c) Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices, other than those arising from interest rate risk or foreign currency risk. The Company is not exposed to other price risk.

There were no changes in the Company's approach to risk during the period ended August 31, 2025.

6. CAPITAL MANAGEMENT

The Company defines capital as all components of shareholders' equity. The Company has no debt obligations other than due to related party. The Board of Directors does not establish quantitative return on capital criteria for management due to the nature of the Company's business. The Company does not pay dividends and is not subject to any externally imposed capital requirements.

The Company raises capital through the issuance of its capital stock to fund identification and evaluation of assets or a business for acquisition. Although the Company has been successful at raising funds in the past through issuance of common shares, there can be no assurance that it will continue to be able to do so in the future.

There were no changes to the Company's approach to capital management during the period ended August 31, 2025.

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7. SHARE CAPITAL

- a) Authorized: Unlimited common shares with no par value
Unlimited preferred shares with no par value

- b) Issued and Outstanding:

Preferred shares – Nil

Common shares – 4,702,000 shares (February 28, 2025: 4,702,000 shares)

The Company did not issue new shares during the period ended August 31, 2025.

- c) Escrow Shares

There are 225,000 common shares held in escrow. These escrow shares will be released in stages over a period up to three years from the date of the Final Exchange Bulletin accepting the completion of the Qualifying Transaction.

- d) Stock Options

The Company has adopted an incentive stock option plan in accordance with the policies of the TSX Venture Exchange (the "Stock Option Plan") which provides that the Board of Directors ("Board") of the Company may from time to time, in its discretion, grant to directors, officers, employees and consultants of the Company options to purchase common shares, provided that the number of shares reserved for the issuance under the Stock Option Plan shall not exceed ten percent (10%) of the issued and outstanding common shares, exercisable for a period and the exercise price to be determined by the Board at the time the option is granted. There was no stock option outstanding at August 31, 2025 and February 28, 2025.

8. RELATED PARTY TRANSACTIONS AND BALANCES

As at August 31, 2025, the Company had a balance payable of \$144,195 (February 28, 2025 - \$126,244) to the Company's CEO and Director. There were no other related party transactions during the period ended August 31, 2025 and February 28, 2025. The balance payable is non-interest bearing, unsecured and due on demand.

The Company considers its officers and directors to be key management personnel. Other than related party transactions mentioned above, key management personnel were not paid post-employment benefits, termination benefits, or other long-term benefits.