FIFE CAPITAL CORP.

CONDENSED INTERIM FINANCIAL STATEMENTS (UNAUDITED)

For the nine months ended April 30, 2026 and 2025

(Expressed in Canadian Dollars)

NOTICE TO READER

National Instrument 51-102, Part 4, subsection 4.3 (3) (a) requires that if interim financial statements have not been reviewed by an auditor, a statement to this fact must accompany the interim financial statements.

The accompanying unaudited condensed interim financial statements of Fife Capital Corp. (the "Company") for the nine months ended April 30, 2026 and 2025 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 interim financial statements in accordance with the standards established by the Chartered Professional Accountants of Canada for a review of condensed interim financial statements by an entity's auditor.

FIFE CAPITAL CORP.
CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION (UNAUDITED)
(Expressed in Canadian dollars)

	April 30, 2026	July 31, 2025
	$	$
ASSETS		
Current assets		
Cash	**51,256**	113,716
Amounts receivable (Note 4)	**36,594**	-
Total assets	**87,850**	113,716
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current liabilities		
Accounts payable and accrued liabilities (Notes 4 and 6)	**32,142**	13,361
Total liabilities	**32,142**	13,361
Shareholders' equity		
Share capital (Note 5)	**328,354**	328,354
Equity reserves (Note 5)	**37,858**	37,858
Deficit	**(310,504)**	(265,857)
Total shareholders' equity	**55,708**	100,355
Total liabilities and shareholders' equity	**87,850**	113,716

Nature of operations (Note 1)

Basis of presentation (Note 2)

On behalf of the Board:

Signed: "Murray Sinclair" Director *Signed: "Robert Buchan"* Director

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

FIFE CAPITAL CORP.
CONDENSED INTERIM STATEMENTS OF LOSS AND COMPREHENSIVE LOSS (UNAUDITED)
(Expressed in Canadian dollars)

	Three Months Ended April 30, 2026	Three Months Ended April 30, 2025	**Nine Months Ended April 30, 2026**	Nine Months Ended April 30, 2025
	$	$	**$**	$
EXPENSES				
Transfer agent, shareholder communications, listing and filing fees	**8,908**	7,224	**15,876**	12,178
Administrative and corporate services (Note 6)	**4,725**	4,725	**14,175**	14,175
Professional fees	**720**	4,232	**15,594**	3,977
Interest income	**(197)**	(701)	**(998)**	(3,043)
Loss and comprehensive loss for the period	**(14,156)**	(15,480)	**(44,647)**	(27,287)
Basic and diluted loss per common share (Note 5)	**(0.00)**	(0.00)	**(0.01)**	(0.01)

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

FIFE CAPITAL CORP.
CONDENSED INTERIM STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY (UNAUDITED)
(Expressed in Canadian dollars)

	Share Capital				
	Number of Shares	**Amount**	**Equity Reserves**	**Deficit**	**Total**
		$	**$**	**$**	**$**
Balance, July 31, 2024	3,630,000	328,354	37,858	(208,978)	157,234
Loss for the period	-	-	-	(27,287)	(27,287)
Balance, April 30, 2025	3,630,000	328,354	37,858	(236,265)	129,947
Loss for the period	-	-	-	(29,592)	(29,592)
Balance, July 31, 2025	3,630,000	328,354	37,858	(265,857)	100,355
Loss for the period	-	-	-	(44,647)	(44,647)
Balance, April 30, 2026	**3,630,000**	**328,354**	**37,858**	**(310,504)**	**55,708**

FIFE CAPITAL CORP.
CONDENSED INTERIM STATEMENTS OF CASH FLOWS (UNAUDITED)
(Expressed in Canadian dollars)

	Nine Months Ended April 30, 2026	Nine Months Ended April 30, 2025
	$	$
CASH FLOWS USED IN OPERATING ACTIVITIES		
Loss for the period	**(44,647)**	(27,287)
Changes in non-cash working capital items:		
Amounts receivable	**18,781**	-
Accounts payable and accrued liabilities	**(36,594)**	(7,807)
Net cash used in operating activities	**(62,460)**	(35,094)
Change in cash during the period	**(62,460)**	(35,094)
Cash, beginning of period	**113,716**	170,945
Cash, end of period	**51,256**	135,851

Other cash flow information:

There were no non-cash investing or financing activities in the nine months ended April 30, 2026 or 2025.

1. NATURE OF OPERATIONS

Fife Capital Corp. (the "Company") was incorporated on September 18, 2020 under the Business Corporations Act (British Columbia) and is a Capital Pool Company ("CPC") as defined in the TSX Venture Exchange ("TSX-V") Policy 2.4 ("Policy 2.4"). As a CPC, the Company's objective is to identify and acquire either operating assets or a business, subject to regulatory approval, that meet the criteria of a Qualifying Transaction as defined by the TSX-V ("Qualifying Transaction"). Until a Qualifying Transaction is completed, the Company will have no revenue other than interest earned on its cash balance, and will incur expenses primarily for Qualifying Transaction investigation, TSX-V listing and filing requirements, professional services and office facilities and administration, subject to certain restrictions under Policy 2.4. Additional discussion on these restrictions is included in Note 8.

The Company's registered office address is Suite 704, 595 Howe Street, Vancouver, BC, and its principal place of business is Suite 1703, 595 Burrard Street, Vancouver, BC.

These unaudited condensed interim financial statements were authorized for issue by the Audit Committee and Board of Directors on June 15, 2026.

Terminated Qualifying Transaction

On January 12, 2026, the Company signed a non-binding letter of intent ("LOI") with Ampere Metals Pty Limited ("Ampere"), pursuant to which the Company would acquire all Ampere shares outstanding in a transaction (the "Ampere Transaction") that was expected to be the Company's Qualifying Transaction. On March 16, 2026, the LOI was terminated, and the Company is no longer pursuing the Ampere Transaction.

2. BASIS OF PRESENTATION

a) Statement of Compliance

These unaudited condensed interim financial statements, including comparatives have been prepared in accordance with IFRS Accounting Standards ("IFRS") and International Accounting Standard ("IAS") 34 "*Interim Financial Reporting*".

b) Basis of Measurement

These unaudited condensed interim financial statements have been prepared on a historical cost basis except for financial instruments classified as financial instruments at fair value through profit or loss, which are stated at their fair value. In addition, these financial statements have been prepared using the accrual basis of accounting, except for cash flow information.

These unaudited condensed interim financial statements are presented in Canadian dollars, which is the Company's functional currency.

(Expressed in Canadian dollars)

2. BASIS OF PRESENTATION (cont'd…)

c) Continuance of Operations

As at April 30, 2026, the Company had $87,850 in current assets, including cash of $51,256 and $36,594 in amounts receivable from Ampere, which is sufficient to pay $32,142 in accounts payable and accrued liabilities then outstanding, fund its projected operating costs for the next 12 months and to pursue a limited number of potential Qualifying Transactions.

The financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue its existence.

3. MATERIAL ACCOUNTING POLICY INFORMATION

These unaudited condensed interim financial statements have been prepared according to the same accounting policies and are subject to the same areas of judgement, measurement estimates and uncertainties as those disclosed in Note 3 of the Company's audited financial statements for the year ended July 31, 2025.

4. AMOUNTS RECEIVABLE, ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Amounts receivable of $36,594 as at April 30, 2026 includes expenditures related to the Ampere Transaction which were reimbursed by Ampere subsequent to April 30, 2026. Of this amount, $29,396 was payable by the Company as at April 30, 2026, is included in accounts payable and accrued liabilities, and was subsequently paid by the Company.

Other than amounts incurred for Ampere Transaction, the Company's accounts payable and accrued liabilities on April 30, 2026 and July 31, 2025 relate to routine administrative and corporate services, professional fees and transfer agent's fees and are payable within the next 12 months.

5. SHAREHOLDERS' EQUITY

Authorized share capital

The Company is authorized to issue an unlimited number of common shares and preferred shares without par value. No preferred shares have been issued to date and there were no changes to common shares issued and outstanding during the nine months ended April 30, 2026 or the year ended July 31, 2025. Common shares outstanding are as follows:

	Number of Shares	**Assigned Value**
Outstanding, July 31, 2024 and 2025, and April 30, 2026	3,630,000	$ 328,354

Of the Company's common shares issued and outstanding, 1,380,000 are held in escrow and will be released ratably over a period up to 18 months following the completion of a Qualifying Transaction.

(Expressed in Canadian dollars)

5. SHAREHOLDERS' EQUITY (cont'd…)

Equity reserves

Stock options

The Company has adopted an incentive stock option plan which provides that the Board of Directors of the Company may from time to time, in its discretion, and in accordance with the TSX-V requirements, grant to directors, officers, employees and technical consultants to the Company, non-transferable stock options to purchase its common shares, provided that the number of common shares reserved for issuance will not exceed 10% of the issued and outstanding common shares, exercisable for a period of up to ten years from the date of grant. The vesting conditions, if any, for stock options granted are determined at the discretion of the Company's Board of Directors.

There were no stock option transactions during the nine months ended April 30, 2026 or the year ended July 31, 2025. Stock options outstanding and exercisable are as follows:

	Number of Stock Options	Expiry Date	Exercise Price
			$
Outstanding and exercisable, July 31, 2024 and 2025, and April 30, 2026	300,000	July 15, 2026	0.15

Per share amounts

Weighted average loss per share is calculated as follows:

	Three Months Ended April 30, 2026	Three Months Ended April 30, 2025	**Nine Months Ended April 30, 2026**	Nine Months Ended April 30, 2025
	$	$	**$**	$
Numerator				
Loss for the period	**(14,156)**	(15,480)	**(44,647)**	(27,287)
Denominator				
Weighted average number of common shares outstanding, basic and diluted	**3,630,000**	3,630,000	**3,630,000**	3,630,000
Loss per common share, basic and diluted	**(0.00)**	(0.00)	**(0.01)**	(0.01)

6. RELATED PARTY TRANSACTIONS

Key management personnel include those with authority and responsibility for planning, directing, and controlling the activities of the Company as a whole. The Company has determined that key management personnel includes members of the Company's Board of Directors and corporate officers.

The Company is party to a corporate services agreement with Earlston Management Corp. ("Earlston"), whereby Earlston provides various administrative, management and corporate services to the Company for a fee of $1,500 per month plus tax and out-of-pocket costs. Earlston is related to the Company by virtue of providing key management services and by having certain directors and officers in common. The Company's expense for administrative and corporate services for the nine months ended April 30, 2026 includes $14,175 (2025 - $14,175) in such costs incurred with Earlston of which $1,575 is included in accounts payable and accrued liabilities as at April 30, 2026 (July 31, 2025 - $1,575).

7. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

As at April 30, 2026, the Company's financial instruments comprise cash, amounts receivable, and accounts payable and accrued liabilities. The fair values of these items approximate their carrying values due to the short-term nature of these instruments. Fair values of financial instruments are classified in a fair value hierarchy based on the inputs used to determine fair values. The levels of the fair value hierarchy are as follows:

Level 1 – Unadjusted quoted prices in active markets for identical assets or liabilities;
Level 2 – Inputs other than quoted prices that are observable for the asset or liability either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
Level 3 – Inputs that are not based on observable market data (unobservable inputs).

The Company's risk exposures and the impact on the Company's financial instruments are summarized below:

Credit risk

Credit risk is the risk of loss arising from a customer or third party to a financial instrument failing to meet its contractual obligations. The Company's credit risk is primarily attributable to its cash and amounts receivable. The Company limits exposure to credit risk by maintaining its cash with a large Canadian financial institution. Credit risk related to amounts receivable is managed by maintaining short-term billing and collection cycles.

Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. As at April 30, 2026, the Company had current assets of $87,850 (July 31, 2025 - $113,716), including $51,256 (July 31, 2025 - $113,716) in cash and $36,594 (July 31, 2025 - $nil) in amounts receivable, which is sufficient to settle current liabilities of $32,142 (July 31, 2025 - $13,361) and anticipated short-term cash requirements. Should a Qualifying Transaction not be completed on a timely basis, additional funding may be required to meet long-term operating requirements.

Market risk

Market risk is the risk of loss that may arise from changes in market factors such as interest rates, foreign exchange rates, and equity prices. As the Company has no interest-bearing financial instruments other than cash, financial instruments denominated in a foreign currency, nor financial instruments subject to fluctuations in equity prices, it has no exposure to these market risks.

8. CAPITAL MANAGEMENT

The Company defines capital as its shareholders' equity, which was $55,708 as at April 30, 2026. The Company's objectives when managing capital are to maintain a low level of on-going operating costs and to continue as a going concern until a Qualifying Transaction can be completed. The Company's current capital was received from the issuance of common shares (Note 5) and will only be sufficient to identify and evaluate a limited number of assets and businesses for the purpose of identifying and completing a Qualifying Transaction.

The Company is not subject to any externally imposed capital requirements other than the expenditure restrictions applicable under Policy 2.4. These expenditure restrictions limit the Company's on-going expenditures to reasonable expenditures relating to a proposed Qualifying Transaction, assurance and audit fees, escrow agent and transfer agent fees, regulatory filing fees and a maximum of $3,000 per month for other general and administrative costs.