Verdera Energy Corp. (formerly POCML 7 Inc.)
(a Capital Pool Corporation)

Unaudited Condensed Interim Financial Statements

FOR THE THREE MONTHS ENDED DECEMBER 31, 2025 AND 2024

(Stated in Canadian Dollars)

Notice of No Auditor Review of Unaudited Condensed 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 interim financial statements, they must be accompanied by a notice indicating that the interim financial statements have not been reviewed by an auditor.

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

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

Verdera Energy Corp. **(formerly POCML 7 Inc.)**
(a Capital Pool Corporation)

Unaudited Condensed Interim Statements of Financial Position
As at December 31, 2025, and September 30, 2025
(Stated in Canadian Dollars)

	2025 December 31	2025 September 30 (Audited)
Assets		
Current assets		
Cash and cash equivalents	**$ 605,403**	$ 606,725
Interest receivable	**12,712**	8,843
Total assets	**618,115**	615,568
Liabilities		
Current liabilities		
Accounts payable & accrued liabilities	**73,707**	40,882
Total liabilities	**73,707**	40,882
Shareholders' equity		
Share capital (Note 4)	**638,725**	638,725
Contributed surplus (Note 4)	**88,113**	88,113
Accumulated deficit	**(182,430)**	(152,152)
Total shareholders' equity	**544,408**	574,686
Total liabilities and shareholders' equity	**$ 618,115**	$ 615,568

Incorporation and Nature of Business (Note 1)

Subsequent events (Note 7)

Approved on Behalf of the Board:

"Greg Hayes" (signed)
Director

"Mark Pelizza" (signed)
Director

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

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Unaudited Condensed Interim Statements of Comprehensive (Income)/Loss
For the three months ended December 31, 2025 and 2024
(Stated in Canadian Dollars)

	Three months ended December 31, 2025	Three months ended December 31, 2024
Expenses		
Operating, general and administrative	**$ 4,324**	$ 241
Professional fees	**29,847**	-
Total expenses	**34,171**	241
Interest Income	**(3,893)**	(6,319)
Net (income)/loss and comprehensive (income)/loss for the period	**30,278**	(6,078)
Net income per common share		
Basic earnings per share	**$0.00**	$0.00
Fully diluted earnings per share	**$0.00**	$0.00
Weighted average number of common shares outstanding		
Basic	**7,277,777**	7,268,791

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

Verdera Energy Corp. (formerly POCML 7 Inc.)
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Unaudited Condensed Interim Statements of Changes in Shareholder's Equity
For the three months ended December 31, 2025 and 2024
(Stated in Canadian Dollars)

	Note	Number of Shares	Share Capital	Contributed Surplus	Accumulated Deficit	Shareholders' Equity
			$	$	$	$
Balance at September 30, 2024		**7,259,193**	**634,366**	**89,642**	**(147,395)**	**576,613**
Shares issued – warrants exercised	4	18,584	4,359	(1,529)	-	2,830
Net gain for the period		-	-	-	6,078	6,078
Balance at December 31, 2024		**7,277,777**	**638,725**	**88,113**	**(141,317)**	**585,521**
Balance at September 30, 2025		**7,277,777**	**638,725**	**88,113**	**(152,152)**	**574,686**
Net loss for the period		-	-	-	(30,278)	(30,278)
Balance at December 31, 2025		**7,277,777**	**638,725**	**88,113**	**(182,430)**	**544,408**

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

Verdera Energy Corp. (formerly POCML 7 Inc.)
(a Capital Pool Corporation)

Unaudited Condensed Interim Statements of Cash Flows
For the three months ended December 31, 2025 and 2024
(Stated in Canadian Dollars)

	Three months ended December 31, 2025	Three months ended December 31, 2024
Cash flows used in operating activities:		
Gain/(loss) for the period	**$ (30,278)**	$ 6,078
Changes in non-cash working capital:		
Interest receivable	**(3,869)**	(6,238)
Accounts payable & accrued liabilities	**32,825**	2,752
Cash provided by/(used in) operating activities	**(1,322)**	2,592
Financing		
Net proceeds from exercise of warrants (Note 4)	**-**	2,830
Cash provided by financing activities	**-**	2,830
Net change in cash and cash equivalents	**(1,322)**	5,422
Cash and cash equivalents, beginning of the period	**606,725**	598,838
Cash and cash equivalents, end of period	**$ 605,403**	$ 604,260

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

1. INCOPORATION AND NATURE OF BUSINESS

Verdera Energy Corp. (formerly POCML 7 Inc.) (the “Corporation”) was incorporated under the Business Corporations Act (Ontario) on December 31, 2021 and was a Capital Pool Corporation as defined in the Policy 2.4 of the TSX Venture Exchange (the “Exchange”). The principal business of the Corporation was the identification and evaluation of assets or businesses with a view to completing a Qualifying Transaction ("QT"), as defined under the policies of the Exchange. The Corporation has not commenced commercial operations and as at December 31, 2025 had no assets other than cash and cash equivalents and interest receivable. Given the nature of the activities, no separate segmented information is reported.

The Corporation’s continuing operations, as intended, were dependent on its ability to secure equity financing to identify and evaluate potential acquisitions of businesses, and once identified and evaluated, to negotiate an acquisition thereof or participation therein subject to receipt of regulatory and, if required, shareholders’ approval.

Subsequent to December 31, 2025, the Corporation completed its Qualifying Transaction with Verdera Energy Corp. (“Verdera”) (Note 7). Immediately prior to the closing, the Corporation consolidated its issued and outstanding shares on a 0.656565 Corporation common shares for each previously existing share basis and changed its name from POCML 7 Inc. to Verdera Energy Corp. All references to shares, options, warrants and per share amounts have been retroactively restated to reflect the share consolidation.

The head office of the Corporation is #250 – 750 West Pender Street, Vancouver, BC, V6C 2T7 and the registered office of the Corporation is #1200 – 750 West Pender Street, Vancouver, BC, V6C 2T8.

The unaudited condensed interim financial statements for the three ended December 31, 2025 and 2024 were approved by the Board of Directors on March 2, 2026.

2. BASIS OF PRESENTATION

Statement of Compliance

The unaudited condensed interim financial statements were 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") and interpretations of the International Financial Reporting Interpretations Committee ("IFRIC").

Basis of Presentation

The condensed unaudited interim financial statements are prepared on a historical cost basis except for certain financial instruments classified as fair value through profit or loss ("FVPTL"), which are stated at their fair value. The accounting policies have been applied consistently throughout the entire period presented in these unaudited condensed interim financial statements.

Functional and presentation currency

The condensed unaudited interim financial statements are presented in Canadian dollars ("CAD"), which is the Corporation's functional and presentation currency.

Use of Estimates

The preparation of condensed unaudited interim financial statements in conformity with IFRS requires management to make estimates and assumptions which affect the reported amounts of the Corporation's assets and liabilities, and the reported amounts of revenues and expenses during the period. Actual results may differ from those estimates used financial statements. A key source of measurement uncertainty is stock-based compensation. Determining the fair value of equity-settled stock-based compensation awards at the grant date requires estimating the expected term of stock options, the expected volatility of the Corporation's stock, the expected dividends and the number of stock-based awards that are expected to be forfeited.

3. MATERIAL ACCOUNTING POLICIES

The financial framework and accounting policies applied in the preparation of these condensed unaudited interim financial statements are consistent with those as disclosed in its most recently completed audited financial statements for the year ended September 30, 2025.

4. SHARE CAPITAL

Authorized

Unlimited number of common shares
Unlimited number of special shares

Subsequent to December 31, 2025, the Corporation completed its Qualifying Transaction with Verdera Energy Corp. (Note 7). Immediately prior to the closing, the Corporation consolidated its issued and outstanding shares on a 0.656565 Corporation common shares for each previously existing share basis. All references to shares, options, warrants and per share amounts have been retroactively restated to reflect the share consolidation.

Issued Share Capital

Escrowed Shares

On December 31, 2021, the Corporation issued 1 common share at $0.08 per common share for total proceeds of $0.08.

On September 19, 2022, 1 common share was donated back to the Corporation for cancellation and 5,580,803 common shares were issued at a price of $0.08 per share for gross proceeds of $425,000.

The issued and outstanding common shares will be held in escrow pursuant to the requirements of the Exchange. 25% of the escrowed Common Shares will be released from escrow on the issuance of the Final Exchange Bulletin (the “Initial Release”) and an additional 25% will be released on each of the dates which are 6 months, 12 months and 18 months following the Initial Release.

All common shares acquired on exercise of stock options granted to directors and officers prior to the completion of a Qualifying Transaction, must also be deposited in escrow until the final exchange bulletin is issued.

All common shares of the Corporation acquired in the secondary market prior to the completion of a Qualifying Transaction by a Control Person, as defined in the policies of the Exchange, are required to be deposited in escrow. Subject to certain permitted exemptions, all securities of the Corporation held by principals of the resulting issuer will also be escrowed.

Initial Public Offering

On November 16, 2022, the Corporation completed an Initial Public Offering (the “Offering”) of 1,641,413 common shares at $0.15 per common share for aggregate gross proceeds of $250,000 pursuant to a prospectus dated November 07, 2022. The Corporation paid issuance costs of $39,857 and prior to listing, granted the agent 114,899 compensation common share purchase warrants with an exercise price of $0.15 valued at $9,450 expiring after two years on November 16, 2024 (twenty-four months from the date the Corporation’s common shares were listed on the TSX Venture Exchange).

(Stated in Canadian Dollars)

4. SHARE CAPITAL (continued)

On November 16, 2022, at the closing of the Offering and prior to listing, the Corporation also granted stock options to directors and officers of the Corporation to acquire up to an aggregate of 722,222 common shares at an exercise price of $0.15 per share, valued at $83,233 expiring after five years on November 16, 2027, vesting immediately.

Common Shares

On August 2, 2023 the Corporation issued an aggregate of 2,978 common shares pursuant to a compensation warrant exercise, resulting in proceeds to the Corporation of $454.

On March 22, 2024 the Corporation issued an aggregate of 34,000 common shares pursuant to a compensation warrant exercise, resulting in proceeds to the Corporation of $5,178.

On November 14, 2024 the Corporation issued an aggregate of 18,584 common shares pursuant to a compensation warrant exercise, resulting in proceeds to the Corporation of $2,830.

Contributed Surplus

The Corporation has established a stock option plan for its directors, officers and consultants under which the Corporation may grant options from time to time to acquire a maximum of 10% of the issued and outstanding common shares. The exercise price of each option granted under the plan shall be determined by the Board of Directors.

Options may be granted for a maximum term of ten years from the date of the grant. They are nontransferable and expire within 90 days of termination of employment or holding office as director or officer of the Corporation and, in the case of death, expire one year thereafter.

The following table reflects the continuity of stock options and compensation warrants:

	Number of stock options and compensation warrants	Weighted average exercise price ($)	Fair Value ($)
Balance at September 30, 2024	**800,143**	**0.15**	**89,642**
Compensation warrants exercised November 14, 2024	(18,584)	0.15	(2,796)
Compensation warrants expired November 16, 2024	(59,337)	0.15	-
Balance September 30, 2025 & December 31, 2025	**722,222**	0.15	**88,113**

(Stated in Canadian Dollars)

4. SHARE CAPITAL (continued)

On November 14, 2024 the Corporation issued an aggregate of 18,584 common shares pursuant to a compensation warrant exercise, resulting in the fair value of $1,528 reallocation from contributed surplus to share capital.

On November 16, 2024 the 59,337 compensation warrant expired, unexercised.

The following table reflects stock options and compensation warrants issued and outstanding as of December 31, 2025:

Expiry Date	Exercise Price	Weighted Average Remaining Contractual Life (years)	Number of Options and Warrants Outstanding	Number of Options and Warrants Vested (Exercisable)
November 16, 2027	$0.15	1.88	722,222	722,222
	$0.15	1.88	722,222*	722,222

*Subsequent to December 31, 2025, 722,222 stock options and compensation warrants were exercised for proceeds of $110,000.

5. FINANCIAL RISK MANAGEMENT OBJECTIVE AND POLICIES

Capital management

The Corporation's objective when managing capital is to maintain its ability to continue as a going concern in order to provide returns for shareholders and benefits for other stakeholders.

The Corporation includes equity, comprised of issued common shares, in the definition of capital.

The Corporation's primary objective with respect to its capital management is to ensure that it has sufficient cash resources to fund the identification and evaluation of potential acquisitions. To secure the additional capital necessary to pursue these plans, the Corporation may attempt to raise additional funds through the issuance of equity or by securing strategic partners.

The proceeds raised from the issuance of share capital may only be used to identify and evaluate assets or businesses for future investment, with the exception that up to $3,000 per month may be used for reasonable general and administrative expenses of the Corporation. These restrictions apply until completion of a QT by the Corporation as defined under the policies of the Exchange.

Risk disclosures and fair values

The Corporation's financial instruments carried at amortized cost, consist of accounts payable and accrued liabilities which approximate fair value due to the relatively short term maturities of the instrument. It is management’s opinion that the Corporation is not exposed to significant interest, currency or credit risks arising from these financial instruments.

6. RELATED PARTY TRANSACTIONS

There were no transactions with related parties during the three months ended December 31, 2025 and 2025.

7. SUBSEQUENT EVENTS

On November 25, 2025, the Corporation entered into an amalgamation agreement (the "Amalgamation Agreement") with respect to an arm's length business combination transaction (the "Transaction") with Verdera Energy Corp. ("Verdera"). Verdera is a mining company incorporated under the laws of British Columbia, Canada focused on the development of uranium assets in New Mexico. The Transaction constitutes its Qualifying Transaction, as such term is defined in policy 2.4 of the TSX Venture Exchange (the "Exchange"). Upon completion of the Transaction, the Resulting Issuer (as defined in Exchange Policy 2.4) was named Verdera Energy Corp. and is listed as a Tier 1 Issuer on the Exchange under the symbol "V".

In connection with the Transaction, on February 12, 2026, Verdera (17,330,000 subscription receipts) and the Corporation (2,670,000 subscription receipts) completed a financing of 20,000,000 subscription receipts converted into common shares of the Resulting Issuer at an offering price of $1.00 per subscription receipt for proceeds of $20,000,000 (the "Offering"). Verdera entered into an agreement with Haywood Securities Inc. and SCP Resource Finance LP, acting as co-lead agents, on their own behalf and on behalf of a syndicate of agents including Stifel Nicolaus Canada Inc. and Jett Capital Advisors, LLC (collectively, the "Agents"), granting the Agents an option, exercisable up to 48 hours prior to the closing of the Offering, to purchase up to an additional 15% subscription receipts (up to 3,000,000 additional subscription receipts) for additional gross proceeds of up to $3,000,000 – this option was not exercised. In connection with the Offering, Verdera paid the Agents a $1,000,000 cash commission, with half, $500,000, paid upon closing along with $126,730 in Agents' expenses, and issued the Agents 800,000 broker subscription receipts, which converted upon completion of the Transaction to broker warrants exercisable at $1.00 per share for a period of 18 months from the closing of the Transaction. Concurrent to the closing of the transaction, Verdera also completed a non-brokered private placement for aggregate gross proceeds of $400,000 for 400,000 common shares at $1.00 per common share. Additionally, 250,000 common shares were issued for advisory services and 15,000,000 preferred shares were converted to common shares in relation to the transaction.

Pursuant to the Transaction, Verdera paid an advisor 1.5% of the gross proceeds of the Offering and granted compensation options equal to 1.5% of the total number of subscription receipts sold, with each compensation option exercisable at $1.00 per share for a period of 18 months from the closing of the Transaction. Verdera also granted to another advisor 250,000 compensation options exercisable at $1.00 per share for a period of 18 months from the closing of the Transaction.

For accounting purposes, the Transaction constituted a reverse takeover, as the shareholders of Verdera acquired control of the consolidated entity upon the completion of the Transaction. The reverse takeover did not constitute a business combination under IFRS 3 and will be accounted for as a capital transaction in accordance with IFRS 2, Share-based payments. Verdera was treated as the accounting parent (legal subsidiary), and POCML7 was treated as the accounting subsidiary (legal parent) on closing of the Transaction.