NOTICE

The interim financial statements for the period ended June 30, 2024 previously filed on August 29, 2024, have been refiled to take into account a review by the Corporation's external auditors, and any necessary adjustments based on their findings have now been incorporated.

EUREKA CAPITAL CORP.

Unaudited Condensed Interim Financial Statements

For the Three and Six Months Ended June 30, 2024 and 2023

(Expressed in Canadian Dollars)

EUREKA CAPITAL CORP.

Index to Unaudited Condensed Interim Financial Statements

Three And Six Months Ended June 30, 2024 and 2023

EUREKA CAPITAL CORP.

Unaudited Condensed Interim Statements of Financial Position

As at June 30, 2024 and December 31, 2023

	June 30 2024 (Unaudited)	December 31 2023
ASSETS		
CURRENT		
Cash	$ 534,017	$ 546,853
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	$ 32,487	$ 1,758
SHAREHOLDERS' EQUITY		
SHARE CAPITAL *(Note 3)*	673,430	673,430
CONTRIBUTED SURPLUS	52,320	52,320
DEFICIT	(224,220)	(180,655)
	501,530	545,095
	$ 534,017	$ 546,853

SUBSEQUENT EVENT *(Note 6)*

APPROVED ON BEHALF OF THE BOARD

(s) "Minaz Lalani"
Director

(s) "Khalid Karmali"
Director

EUREKA CAPITAL CORP.

Unaudited Condensed Interim Statements of Loss and Comprehensive Loss

Three And Six Months Ended June 30, 2024 and 2023

	Three months ended June 30 2024 *(Unaudited)*	Three months ended June 30 2023 *(Unaudited)*	**Six months ended June 30 2024** *(Unaudited)*	Six months ended June 30 2023 *(Unaudited)*
REVENUE	**$ -**	$ -	**$ -**	$ -
EXPENSES				
Advertising and promotion	-	-	**-**	2,245
Interest and bank charges	**166**	445	**435**	812
Stock-based compensation	-	-	**-**	52,320
Professional fees	**9,165**	12,992	**43,130**	78,921
	9,331	13,437	**43,565**	134,298
NET LOSS AND COMPREHENSIVE LOSS	**$ (9,331)**	$ (13,437)	**$ (43,565)**	$ (134,298)
NET LOSS PER SHARE - BASIC AND DILUTED	**$ (0.001)**	$ (0.001)	**$ (0.004)**	$ (0.018)
WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING - BASIC AND DILUTED	**9,700,000**	9,700,000	**9,700,000**	7,503,889

EUREKA CAPITAL CORP.

Unaudited Condensed Interim Statements of Changes in Equity

Six Months Ended June 30, 2024 and 2023

	Number of shares (Unaudited)	Share capital (Unaudited)	Contributed surplus (Unaudited)	Deficit (Unaudited)	**Total (Unaudited)**
As at December 31, 2022	3,800,000	$ 145,560	$ -	$ (42,196)	**$ 103,364**
IPO common shares issued	5,900,000	590,000	-	-	**590,000**
Share issue costs	-	(62,130)	-	-	**(62,130)**
Stock-based compensation	-	-	52,320	-	**52,320**
Net loss for the period	-	-	-	(134,298)	**(134,298)**
As at June 30, 2023	9,700,000	$ 673,430	$ 52,320	$ (176,494)	**$ 549,256**
As at December 31, 2023	9,700,000	$ 673,430	$ 52,320	$ (180,655)	**$ 545,095**
Net loss for the period	-	-	-	(43,565)	**(43,565)**
As at June 30, 2024	9,700,000	$ 673,430	$ 52,320	$ (224,220)	**$ 501,530**

EUREKA CAPITAL CORP.
Unaudited Condensed Interim Statements of Cash Flows
Six Months Ended June 30, 2024 and 2023

	Six months ended June 30 2024 *(Unaudited)*	Six months ended June 30 2023 *(Unaudited)*
OPERATING ACTIVITIES		
Net loss	**$ (43,565)**	$ (134,298)
Item not affecting cash:		
Stock-based compensation	**-**	52,320
	(43,565)	(81,978)
Changes in non-cash working capital:		
Accounts payable and accrued liabilities	**30,729**	(4,291)
Prepaid expenses	**-**	10,000
	30,729	5,709
	(12,836)	(76,269)
FINANCING ACTIVITIES		
Issuance of share capital	**-**	590,000
Share issue costs	**-**	(62,130)
	-	527,870
INCREASE (DECREASE) IN CASH	**(12,836)**	451,601
CASH - Beginning of period	**546,853**	98,213
CASH - End of period	**$ 534,017**	$ 549,814

1. NATURE OF OPERATIONS

Eureka Capital Corp. (the "Company") was incorporated provincially under the Business Corporations Act of Alberta pursuant to a Certificate of Incorporation dated March 8, 2022.

The Company completed an initial public offering ("IPO"), after which it became a Capital Pool Company ("CPC") as defined in Policy 2.4 of the TSX Venture Exchange (the "TSXV" or "Exchange"). The principal business of the Company is the identification and evaluation of assets or businesses by way of purchase, amalgamation, merger or arrangement that meets the criteria of a "Qualifying Transaction" as defined by the TSXV. The Company has not yet commenced commercial operations and has no assets other than a minimum amount of cash. The Company has been in the process of identifying potential acquisitions, and until completion of a Qualifying Transaction, the Company will not carry on any other business.

The head office of the business is located at 1214, 12 Royal Vista Way, Calgary, Alberta, Canada T3R 0N2, and the registered office of the business is located at 520, 3 Avenue, Calgary, Alberta, Canada T2P 0R3.

The Company's shares commenced trading on the TSXV under the trading symbol "EBCD.P" on March 9, 2023.

2. BASIS OF PRESENTATION

Statement of compliance

The Company prepares these unaudited condensed interim financial statements in accordance with Canadian generally accepted accounting principles for interim periods, specifically International Accounting Standard 34, Interim Financial Reporting, as issued by the International Accounting Standards Board ("IASB"). They are condensed as they do not include all the information required for full annual financial statements and they should be read in conjunction with the audited financial statements of the Company for the year ended December 31, 2023.

These unaudited condensed interim financial statements are subject to the same areas of judgment, measurement estimates and uncertainties, and follow the same accounting policies and method of computation as disclosed in the annual audited financial statements for the year ended December 31, 2023. The disclosures provided below are incremental to those included with the annual financial statements. Certain information and disclosures normally included in the notes to the annual financial statements have been condensed or have been disclosed on an annual basis only. If necessary, certain prior period amounts have been adjusted to conform to current period presentation.

Basis of measurement

The unaudited condensed interim financial statements have been prepared under the historical cost convention, except for certain financial instruments that are measured at fair value, as detailed in the Company's material accounting policy information in the annual audited financial statements for the year ended December 31, 2023. In addition, the unaudited condensed interim financial statements have been prepared on a going concern basis.

Functional and presentation currency

The unaudited condensed interim financial statements are stated in Canadian dollars, which is also the Company's functional currency. All financial information presented has been rounded to the nearest dollar except where indicated otherwise.

3. SHARE CAPITAL

Authorized:

Unlimited	Common voting shares with the right to receive dividends as, when and if declared by the Company
Unlimited	Preferred non-voting shares to be issued in one or more series with the right to receive dividends as, when and if declared by the Company

Issued:

		June 30 2024 *(Unaudited)*	December 31 2023
3,800,000	Seed Common shares	**$ 190,000**	$ 190,000
5,900,000	IPO Common shares	**590,000**	590,000
	Share issue costs	**(106,570)**	(106,570)
		$ 673,430	$ 673,430

In the first quarter of 2023, the Company completed an IPO upon which 5,900,000 common shares were issued for a price of $0.10 per share.

Stock-based compensation

In the first quarter of 2023, the Company adopted a stock option plan which provided that the Board of Directors of the Company may from time to time, in its discretion, and in accordance with the TSXV requirements, grant to directors, officers and consultants to the Company, non-transferable stock options to purchase common shares, provided that the number of common shares reserved for issuance will not exceed 10% of the Company's issued and outstanding common shares as of the date of the grant, and that the exercise period does not exceed 10 years from the date of the grant.

On March 9, 2023, the Company issued 970,000 options to directors and officers of the Company ("Director Options"), and 590,000 options to its agent who assisted with the IPO ("Agent Options"). All options have an exercise price of $0.10 per share with an expiry date of 5 years from the date of the grant.

(continues)

3. SHARE CAPITAL *(continued)*

A continuity of the stock options is summarized as follows:

	# of options		**Weighted Average Exercise Price June 30 2024 *(Unaudited)***	# of options		Weighted Average Exercise Price December 31 2023
Director Options						
Outstanding, beginning of period	**970,000**	**$**	**0.10**	-	$	-
Granted	**-**		**-**	970,000		0.10
Outstanding, end of period	**970,000**	**$**	**0.10**	970,000	$	0.10
Agent Options						
Outstanding, beginning of period	**590,000**	**$**	**0.10**	-	$	-
Granted	**-**		**-**	590,000		0.10
Outstanding, end of period	**590,000**	**$**	**0.10**	590,000	$	0.10

The Director Options, along with the 3,800,000 seed common shares held by the directors and officers of the Company, have been transferred to escrow and will be released ratably over a period of 18 months following the completion of a Qualifying Transaction.

4. CAPITAL MANAGEMENT

In the management of capital, the Company defines capital as its shareholders' equity. As of June 30, 2024, the Company's shareholders' equity is $501,530. The Company's objectives, when managing capital, are to maintain a low level of ongoing operating costs and to safeguard the Company's ability to continue operations 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 3) 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's management team is responsible for approving the Company's capital management objectives and policies and for overseeing the effective management of capital. The Company is not subject to any externally imposed requirements other than the expenditure restrictions applicable under Policy 2.4 of the TSXV. These expenditure restrictions limit the Company's ongoing expenditures to reasonable expenditures relating to the Qualifying Transaction, assurance and audit fees, escrow agent and transfer agent fees.

5. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

The Company's activities expose it to a variety of financial risks that arise as a result of its operating and financing activities such as:

- credit risk;
- liquidity risk; and
- market risk.

This note presents information about the Company's exposure to each of the above risks, the Company's objectives, policies, and processes for measuring and managing risk, and the Company's management of capital. Further quantitative disclosures are included throughout these unaudited condensed interim financial statements.

The Company employs risk management strategies and polices to ensure that any exposure to risk follows the Company's business objectives and risk tolerance levels. Management has the overall responsibility for the establishment and oversight of the Company's risk management framework, including administering and monitoring these risks.

The following analysis provides information about the Company's risk exposure and concentration as of June 30, 2024.

Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instruments fails to meet its contractual obligations. The Company is exposed to credit risk on cash, which is minimized by ensuring that cash is held with credible financial institutions.

Liquidity risk

Liquidity risk is the risk that, as a result of operational liquidity requirements, the Company will not have sufficient funds to settle an obligation on the due date, will be forced to sell financial assets at a price less than what they are worth or will be unable to settle or recover a financial asset.

As of June 30, 2024, the Company has a cash balance of $534,017 which is sufficient to settle the Company's current liabilities in the amount of $32,487 and anticipated short-term cash requirements. Additional funding may be required to meet long-term requirements should a Qualifying Transaction not be completed on a timely basis. The Company's financial liabilities include trade payables that have contractual maturities of 30 days or are due on demand and are subject to normal trade terms.

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 of currency risk, interest rate risk and other price risk. As the Company does not currently hold and does not expect to hold interest bearing financial instruments other than cash, assets or liabilities denominated in a foreign currency, and marketable securities or other financial instruments subject to fluctuations in equity prices, it currently is not exposed to these market risks.

6. SUBSEQUENT EVENT

On August 23, 2024, the Company announced that it has entered into a definitive business combination agreement dated August 22, 2024 with Empire Hydrogen Energy Systems Inc. ("Empire"), whereby the Company's wholly owned subsidiary, 16299440 Canada Inc. ("SubCo"), will amalgamate with Empire to complete the Company's Qualifying Transaction (the "Transaction") in accordance with the policies of the TSXV. The Transaction is subject to shareholder approval of Empire within 90 days of the agreement date.

The Transaction will be completed by way of a three-cornered amalgamation, whereby, among other things:

(a) SubCo will amalgamate with Empire to form an amalgamated corporation ("AmalCo");

(b) all of the issued and outstanding common shares of Empire ("Empire Shares") will be exchanged for common shares of Eureka (the "Resulting Issuer Shares") on the basis of 1.2 fully paid and non-assessable Resulting Issuer Shares for every one (1) Empire Share held, at a deemed price of approximately $0.25 per Empire Share; and

(c) Amalco will become a wholly owned subsidiary of Eureka.

In connection with the Transaction, Eureka will, subject to required regulatory approvals, advance an an aggregate of $250,000 to Empire by way of a secured bridge loan pursuant to a definitive loan agreement and ancillary documentation. The bridge loan shall be secured against all present and after-acquired property of Empire, and will bear interest at a rate of Prime Rate plus two percent (2%). The bridge loan will mature on the date that is the earlier of six (6) months from the date of the bridge loan agreement, or remain as an inter-company loan between Empire and Amalco on closing of the Transaction.

A detailed description of the Transaction has been included in the Company's comprehensive news release dated August 23, 2024.