GETTY COPPER INC.

Condensed Interim Consolidated Financial statements

For the three months ended March 31, 2026 and 2025

(Unaudited – Expressed in Canadian dollars)

Notice of Disclosure of Non-auditor Review of the Condensed Interim Consolidated Financial Statements for the Three Months Ended March 31, 2026 and 2025.

Pursuant to National Instrument 51-102 *Continuous Disclosure Obligations*, part 4, subsection 4.3(3)(a) issued by the Canadian Securities Administrators, if an auditor has not performed a review of the 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 consolidated financial statements of Getty Copper Inc. for the interim periods ended March 31, 2026 and 2025, have been prepared in accordance with the International Accounting Standard 34 *Interim Financial Reporting*, as issued by the International Accounting Standards Board, and are the responsibility of management.

The independent auditors, De Visser Gray LLP, have not performed a review of these unaudited condensed interim financial consolidated statements.

May 26, 2026

GETTY COPPER INC.

Condensed Interim Consolidated Statements of Financial Position

(Unaudited - Expressed in Canadian dollars)

	Note	**March 31, 2026**	December 31, 2025 Restated (Note 4)	January 1, 2025 Restated (Note 4)
		$	$	$
ASSETS				
Current				
Cash		**9,877,037**	150,065	338,773
Amounts receivable		**55,522**	35,946	9,655
Prepaid expenses		**206,477**	4,043	10,389
Current Assets		**10,139,036**	190,054	358,817
Reclamation bonds		**52,000**	52,000	52,000
Property, building and equipment	8	**77,373**	77,959	80,303
Total assets		**10,268,409**	320,013	491,120
LIABILITIES				
Current				
Accounts payable and accrued liabilities	9, 16	**602,879**	945,658	566,973
Provisions	10	**-**	346,200	398,688
Loans payable	15, 16	**-**	1,371,198	46,565
Debenture	12, 16	**-**	1,264,020	-
Current liabilities		**602,879**	3,927,076	1,012,226
Loans payable – non-current	15, 16	**-**	-	1,497,018
Debenture	12	**-**	-	1,442,472
Total liabilities		**602,879**	3,927,076	3,951,716
SHAREHOLDERS' EQUITY				
Share capital	13	**44,448,405**	26,441,110	25,089,242
Reserves		**3,772,340**	2,173,196	2,133,923
Subscription deposit		**3,000**	15,000	-
Deficit	4	**(38,558,215)**	(32,236,369)	(30,683,761)
Total shareholders' equity		**9,665,530**	(3,607,063)	(3,460,596)
Total liabilities and shareholders' equity		**10,268,409**	320,013	491,120

Nature of Business and Continuing Operations (Note 1)
Subsequent Events (Notes 18)

Approved by:

"Mahesh Liyanage"	*"Brent Lepinski"*
Director	Director

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

GETTY COPPER INC.
Condensed Interim Consolidated Statement of Loss and Comprehensive Loss
(Unaudited - Expressed in Canadian dollars, except number of shares)

	Note	2026	Three months ended March 31, 2025 Restated (Note 4)
		$	$
Operating expenses			
Depreciation	8	**586**	587
Exploration and evaluation expense	4, 5	**4,888,929**	72,977
Insurance		**4,094**	3,821
Investor relations		**26,795**	4,894
Management fees	16	**22,919**	-
Office and administrative	16	**389,813**	13,831
Professional fees		**144,510**	35,443
Share-based payments	16	**885,280**	39,273
		6,362,926	170,826
Other income (expenses):			
Interest income		**72,269**	-
Interest expense on loan payable	15, 16	**(16,229)**	(19,138)
Interest expense on debenture	12, 16	**(14,960)**	(17,642)
Net loss and comprehensive loss		**(6,321,846)**	(207,606)
Net loss per share:			
Basic and diluted		**(0.03)**	(0.00)
Weighted average number of common shares:			
Basic and diluted		**184,866,927**	151,041,205

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

GETTY COPPER INC.
Condensed Interim Consolidated Statement of Cash Flows
(Unaudited - Expressed in Canadian dollars)

	Three months ended March 31, 2026	2025 Restated (Note 4)
	$	$
Operating activities:		
Net loss for the period	**(6,321,846)**	(207,606)
Items not involving cash:		
Depreciation	**586**	587
Exploration and evaluation expense	**4,672,132**	-
Share-based payments	**885,280**	39,273
Interest on loans payable	**16,229**	(230,862)
Interest on debenture	**14,960**	(232,358)
Net Change in Non-Cash Working Capital Items:		
Amounts receivable	**(7,323)**	(1,375)
Prepaid expenses	**(202,434)**	(649)
Accounts payable and accrued liabilities	**(910,750)**	(12,939)
Provisions	**(346,200)**	(47,488)
Cash used by operating activities	**(2,199,366)**	(693,417)
Investing activities:		
Cash acquired from 1390120 B.C. Ltd.	**146,965**	-
Cash provided by investing activities	**146,965**	-
Financing activities:		
Private placements	**-**	582,500
Subscription deposits received	**(12,000)**	-
Conversion of subscription into shares	**15,000,000**	-
Shares issued on exercise of options	**45,695**	-
Share issuance cost	**(1,017,470)**	(4,016)
Repayment of debenture	**(1,278,980)**	-
Repayment of loan payable	**(1,387,427)**	-
Proceeds from exercise of warrants	**376,500**	-
Proceeds from exercise of option	**53,055**	-
Cash provided by financing activities	**11,779,373**	578,484
Net change in cash	**9,726,972**	(114,933)
Cash, beginning of the period	**150,065**	338,773
Cash, end of the period	**9,877,037**	223,840

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

GETTY COPPER INC.
Condensed Interim Consolidated Statement of Changes in Shareholders' Equity
(Unaudited - Expressed in Canadian dollars, except number of shares)

	Number of shares	Share Capital	Subscription Deposits	Reserves	Deficit (Restated Note 4)	Total shareholders' equity
	#	$	$	$	$	$
Balance, December 31, 2024	139,391,205	25,089,242	-	2,133,923	(23,727,521)	3,495,644
Shares issued for debenture	11,650,000	582,500	-	-	-	582,500
Share issuance costs	-	(4,016)	-	-	-	(4,016)
Share-based payments	-	-	-	39,273	-	39,273
Change in accounting policy	-	-	-	-	(6,956,240)	(6,956,240)
Net loss for the period	-	-	-	-	(207,606)	(207,606)
Balance, March 31, 2025	151,041,205	25,667,726	-	2,173,196	(30,891,367)	(3,050,445)
Flow-through shares issued in private placement	12,000,000	600,000	-	-	-	600,000
Non flow-through shares issued in private placement	2,500,000	100,000	-	-	-	100,000
Share issuance costs	-	(11,416)	-	-	-	(11,416)
Shares issued on exercise of warrants	848,000	84,800	-	-	-	84,800
Subscription deposit	-	-	15,000	-	-	15,000
Net loss for the period	-	-	-	-	(1,345,002)	(1,345,002)
Balance, December 31, 2025	166,389,205	26,441,110	15,000	2,173,196	(32,236,369)	(3,607,063)
Subscription deposit	-	-	14,988,000	-	-	14,988,000
Conversion of subscriptions into shares	125,000,000	15,000,000	(15,000,000)	-	-	-
Share issuance costs	-	(1,322,260)	-	304,790	-	(1,017,470)
Shares issued on exercise of warrants	5,020,000	376,500	-	-	-	376,500
Shares issued on exercise of options	1,975,000	53,055	-	45,695	-	98,750
Acquisition of 1390120 B.C. Ltd.	65,000,000	3,900,000	-	363,379	-	4,263,379
Share based compensation	-	-	-	885,280	-	885,280
Net loss for the period	-	-	-	-	(6,321,846)	(6,321,846)
Balance, March 31, 2026	**363,384,205**	**44,448,405**	**3,000**	**3,772,340**	**(38,558,215)**	**9,665,530**

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

1. NATURE OF OPERATIONS AND GOING CONCERN

Getty Copper Inc. (the "Company") was incorporated in September 1987 pursuant to the Business Corporations Act (British Columbia). The Company is a Canadian-based mining company listed on the TSX Venture Exchange ("TSXV"), having the symbol "GTC". The Company's corporate office is located at 1000 Austin Av., Coquitlam, British Columbia, V3K 3P1, Canada.

The principal business of the Company is to acquire, explore and develop mineral properties. The business of mining and exploration involves a high degree of risk and there can be no assurance that current exploration programs will result in profitable mining operations. The recoverability of exploration and evaluation expenditures is dependent upon several factors. These include the discovery of economically recoverable resources, the ability of the Company to obtain the necessary financing to complete the development of these properties, and future profitable production or proceeds from disposition of mineral properties.

On March 13, 2026, the Company completed its acquisition of 1390120 B.C. Ltd. ("Numberco") pursuant to the amalgamation agreement dated August 6, 2025, September 19, 2025 and November 17, 2025 (the "Amalgamation Agreement") between Numberco and 1560326 B.C. Ltd., a wholly-owned subsidiary of Getty Copper Inc. pursuant to the Amalgamation Agreement, Numberco amalgamated with 1560326 B.C. Ltd. (the "Amalgamation"), forming Getty Copper Ltd., a wholly-owned subsidiary of the Company.

Pursuant to the Amalgamation: (1) holders of 65,000,000 outstanding common shares of Numberco received one common share of Getty for each Numberco common share held; (2) holders of 2,000,000 warrants of Numberco received equivalent warrants of Getty, exercisable at $0.075 until May 1, 2030; and (3) holders of 6,500,000 options of Numberco received equivalent options of Getty, exercisable at $0.05 until May 2, 2030. Concurrent with the Amalgamation 125,000,000 subscription receipts issued were converted into common shares of Getty and 7,500,000 broker warrants were converted into equivalent warrants of the Company.

a) Going concern

These financial statements (the "Financial Statements") have been prepared based on accounting principles applicable to a going concern, which assumes that the Company will be able to continue in operation for the foreseeable future and will be able to realize its assets and discharge its liabilities and commitments in the normal course of business. The Company is a resource exploration stage company, which does not generate any revenue and has been relying mainly on equity-based and debt financing to fund its operations. The Company has incurred a net loss for the period of $6,321,846 (2025 - $207,606). The Company will require additional financing either through equity or debt financing, sale of assets, joint venture arrangements, or a combination thereof to meet its administrative costs and to continue to explore and develop its resource properties. There is no assurance that sufficient future funding will be available on a timely basis or on terms acceptable to the Company. As such, there is a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. These financial statements do not include any adjustments to the amounts and classification of assets and liabilities that may be necessary should the Company be unable to continue as a going concern, and any such adjustments may be material.

(Unaudited - Expressed in Canadian dollars, except where noted)

2. BASIS OF PREPARATION

a) Statement of compliance

These unaudited financial statements have been prepared in accordance with International Accounting Standard 34, Interim Financial Reporting. Certain disclosures included in the annual financial statements prepared in accordance with International Financial Reporting Standards as issued by the International Accounting Standards Board ("IFRS") have been condensed or omitted, and accordingly, these unaudited financial statements should be read in conjunction with the Company's audited consolidated financial statements for the year ended December 31, 2025.

These financial statements were approved by the Board of Directors and authorized for issue on May 26, 2026.

b) Basis of presentation

These Financial Statements have been prepared on a historical cost basis except for those financial instruments which have been classified at fair value through profit or loss ("FVTPL"). In addition, except for cash flow information, these financial statements have been prepared using the accrual method of accounting.

c) Basis of consolidation

These Financial Statements include the accounts of the Company and its wholly owned subsidiaries, including 1560326 B.C. Ltd., and Getty Mineral Holdings Ltd. On March 13, 2026, the Company completed an amalgamation involving 1390120 B.C. Ltd. and 1560326 B.C. Ltd., resulting in the formation of Getty Copper Ltd. All intercompany transactions and balances are eliminated on consolidation.

Control exists where the parent entity has power over the investee and is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. A subsidiary is included in the financial statements from the date control commences until the date control ceases.

A summary of the Company's subsidiaries included in these consolidated financial statements as at March 31, 2026 are as follows:

Name of subsidiary	Country of incorporation	Holding	Functional currency	Principal activity
Getty Copper Ltd (formerly 1560326 B.C. Ltd.)	Canada	100%	CAD	Mineral exploration
Getty Mineral Holdings Ltd.	Canada	82%	CAD	Mineral exploration

3. ACCOUNTING POLICIES

a) Significant estimates and judgements

The significant estimates, and judgements applied in the preparation of these unaudited financial statements are consistent with those applied and disclosed in the Company's audited financial statements for the year ended December 31, 2025. The Company's interim results are not necessarily indicative of its results for a full year.

Exploration and evaluation expenditures

Upon acquiring the legal right to explore a property, all direct costs related to the acquisition of mineral property interests are expensed. Exploration expenditures incurred prior to the determination of the feasibility of mining operations and a decision to proceed with development are charged to operations as incurred.

Technical feasibility and commercial viability are established once all of the following conditions have been met:

- The Company has established a National Instrument 43-101 ("NI 43-101") compliant estimate of property resources and/or reserves; The Company has obtained a mining permit or otherwise has the right to extract the resources and/or reserves; and
- The Company has established that it is economically viable to mine the resources and/or reserves. This includes the completion of a NI 43-101 compliant study to a pre-feasibility level at a minimum, board approval to proceed and binding approval of project financing for the development of the project.

From time to time, the Company acquires or disposes of properties pursuant to the terms of option agreements. Options are exercisable entirely at the discretion of the optionee, and accordingly, are recorded as exploration and evaluation expenses or recoveries when the payments are made or received. After costs are recovered, the balance of the payments received is recorded as a gain on option or disposition of exploration and evaluation expense.

As at January 1, 2025 and December 31, 2025, the Corporation's exploration and evaluation expense were restated due to a change in accounting policies (refer Note 4).

(Unaudited - Expressed in Canadian dollars, except where noted)

4. CHANGE IN ACCOUNTING POLICY

Effective January 1, 2025, the Company changed its accounting policy for exploration and evaluation ("E&E") expenditures in accordance with IFRS 6 – *Exploration for and Evaluation of Mineral Resources*. Under the new policy, all E&E expenditures are expensed as incurred. Previously, the Company capitalized E&E expenditures. The Company believes that expensing acquisition exploration and evaluation costs as incurred provides more reliable and relevant financial information to the users of its financial statements, aligning its policy with the jurisdiction of the resource properties, its significant investors, and the accounting policies of its peers.

The Company has applied the change in accounting policy on a retrospective basis and has therefore restated its fiscal 2025 comparatives as follows:

Consolidated Statements of Financial Position

As at December 31, 2025	As previously reported	Adjustment	Restated
	$	$	$
Non-current assets			
Exploration and evaluation assets	7,736,483	(7,736,483)	-
Deficit	(24,499,886)	(7,736,483)	(32,236,369)

As at January 1, 2025	As previously reported	Adjustment	Restated
	$	$	$
Non-current assets			
Exploration and evaluation assets	6,956,240	(6,956,240)	-
Deficit	(23,727,521)	(6,956,240)	(30,683,761)

Consolidated Statements of Loss and Comprehensive Loss

For the three months ended March 31, 2025	As previously reported	Adjustment	Restated
	$	$	$
Depreciation	6	581	587
Exploration and evaluation expense	-	72,977	72,977

Consolidated Statements of Cash Flows

For the three months ended March 31, 2025	As previously reported	Adjustment	Restated
	$	$	$
Cash used in operating activities	(620,440)	(72,977)	(693,417)
Cash used in investing activities	(72,977)	72,977	-

Consolidated Statements of Changes in Shareholders' Equity

For the three months ended March 31, 2025	As previously reported	Adjustment	Restated
	$	$	$
Balance, December 31, 2024	(23,727,521)	-	(23,727,521)
Change in accounting policy	-	(6,956,240)	(6,956,240)
Net loss for the period	(134,048)	(73,558)	(207,606)
Balance, March 31, 2025	(23,861,569)	(7,029,798)	(30,891,367)
Net loss for the period	(638,317)	(706,685)	(1,345,002)
Balance, December 31, 2025	**(24,499,886)**	**(7,736,483)**	**(32,236,369)**

(Unaudited - Expressed in Canadian dollars, except where noted)

5. ACQUISITION OF 1390120 B.C. LTD.

As outlined on Note 1, the acquisition was completed on March 13, 2026. The Company issued 65,000,000 common shares with the fair value of $3,900,000 and equivalent options and warrants with the fair value of $363,379 and acquired all of the issued and outstanding shares of 1390120 B.C. Ltd.. As a result of the acquisition, the Company assumed the option to acquire a 100% interest in the DOT Property (Note 6).

The acquisition of 1390120 B.C. Ltd. was accounted for by the Company as an asset acquisition. The acquisition did not qualify as a business combination under IFRS 3 *Business Combinations*, as the significant inputs, processes, and outputs, that together constitute a business, did not exist in DOT Property at the time of acquisition. Therefore, the acquisition was accounted for as an asset acquisition in accordance with the guidance provided in IFRS 2 *Share-based Payment*. Accordingly, no goodwill was recorded with respect to the acquisition.

A summary of the Company's consideration and assumed net liabilities on the acquisition date of March 13, 2026, is as follows:

	$
Consideration	
Fair value of deemed (notional) issuance of 65,000,000 common shares to the 1390120 B.C. Ltd. (Note 13)	3,900,000
Fair value of 1390120 B.C. Ltd options and warrants	363,379
	4,263,379
Net liabilities assumed:	
Cash	146,965
Amounts receivable	12,253
Accounts payable and accrued liabilities	(567,971)
	(408,753)
Exploration and evaluation expense	**4,672,132**

6. EXPLORATION AND EVALUATION EXPENDITURES

A summary of the Company's exploration and evaluation expenses for the three months ended March 31, 2026, is as follows:

	DOT	**Getty North**	**Getty South**	**Total**
	$	$	$	$
Acquisition Costs	4,672,132	-	-	4,672,132
Drilling	-	1,742	-	1,742
Geology	-	154,717	-	154,717
Other	-	60,338	-	60,338
Total	**4,672,132**	**216,797**	**-**	**4,888,929**

A summary of the Company's exploration and evaluation expenses for the three months ended March 31, 2025, is as follows:

	Getty North	**Getty South**	**Total**
	$	$	$
Assay	16,373	-	16,373
Geology	48,829	-	48,829
Other	7,925	431	8,356
Total	**73,127**	**431**	**73,558**

Getty North

The Getty North Property represents the consolidated interests of Getty Northwest, Getty Central, Getty North, and Getty Southwest mineral claims. The Company holds a 100% interest in these claims, subject to a 1.5% net smelter return ("NSR") royalty held by a private corporation controlled by a former CEO.

(Unaudited - Expressed in Canadian dollars, except where noted)

6. EXPLORATION AND EVALUATION EXPENDITURES (continued)

Getty South

The Company holds a 50% interest in Getty South mineral rights. Under the terms of the acquisition agreement, the Company is responsible for 100% of the costs required to bring the property into production. These claims are subject to a 1.5% NSR royalty in favor of Robak Industries Ltd. ("Robak"), a company controlled by a former CEO. Pursuant to a 2015 agreement, the Company and Robak agreed to transfer their respective interests in the Getty Claims (as defined) to Getty Minerals Holdings Ltd. ("GMH") in exchange for preferred shares (82% to the Company; 18% to Robak). As of March 31, 2026, Robak has transferred their respective interests in the Getty Claims to GMH.

DOT Property

On March 13, 2026, Getty Copper Inc. (the "Company") completed the acquisition of 1390120 B.C. Ltd. ("Numberco") pursuant to an amalgamation agreement with its wholly-owned subsidiary, 1560326 B.C. Ltd. As a result of the amalgamation, the Company acquired 100% interest in the mineral claim known as the DOT Property ("DOT Property") located in British Columbia.

7. FLOW-THROUGH PREMIUM LIABILITY

On June 25, 2025, the Company closed a non-brokered private placement by issuing 12,000,000 flow-through units at a price of $0.05 per unit for gross proceeds of $600,000 and 2,500,000 non flow-through units at a price of $0.04 per unit for gross proceeds of $100,000. Each flow-through unit consists of one flow-through common share and one whole warrant which will entitle the holder to purchase one common share at a price of $0.075 per share for a period of two years from issuance. Each non flow-through unit consists of one common share and one whole warrant which will entitle the holder to purchase one common share at a price of $0.075 per share for a period of two years from issuance.

During October 18, 2025, the Company received proceeds of $84,800 from the exercise of 848,000 flow-through share purchase warrants at an exercise price of $0.10 per share, resulting in the issuance of 848,000 flow-through common shares. The full proceeds from the warrant exercises were allocated to share capital and no flow-through premium liability was recognized. The flow-through premium liability was nil as the subscription price did not exceed the fair value of the Company's common shares at the time of the financing.

During the three months ended March 31, 2026, the Company incurred qualifying exploration expenditures of $72,117 (December 31, 2025 - $612,683).

A summary of the Company's flow-through premium liability and remaining eligible expenditure obligation is as follows:

	Flow-through funding and remaining eligible expenditures	Flow-through premium liability
	$	$
Balance, December 31, 2024	-	-
Flow-through funds raised	684,800	-
Eligible expenditures incurred	(612,683)	-
Balance, December 31, 2025	72,117	-
Eligible expenditures incurred	(72,117)	-
Balance, March 31, 2026	**-**	**-**

As at March 31, 2026, the Company had $nil remaining flow-through funding obligations (December 31, 2025 - $72,117).

(Unaudited - Expressed in Canadian dollars, except where noted)

8. PROPERTY, BUILDING AND EQUIPMENT

	Office Equipment	Building	Land	Total
	$	$	$	$
Cost				
Balance, March 31, 2026, December 31, 2025 and 2024	**54,407**	**178,124**	**22,322**	**254,853**
Accumulated depreciation				
Balance, December 31, 2024	54,252	120,298	-	174,550
Depreciation	31	2,313	-	2,344
Balance, December 31, 2025	54,283	122,611	-	176,894
Depreciation	8	578	-	586
Balance March 31, 2026	**54,291**	**123,189**	**-**	**177,480**
Carrying Amounts				
Balance, January 1, 2025	155	57,826	22,322	80,303
Balance, December 31, 2025	124	55,513	22,322	77,959
Balance, March 31, 2026	**116**	**54,935**	**22,322**	**77,373**

The Company owns land and an office/storage building in Logan Lake. The premises are used for core storage, field offices and vehicle storage.

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	March 31, 2026	December 31, 2025
	$	$
Accounts payable and accrued liabilities	**391,172**	695,990
Amounts due to related parties	**211,707**	249,668
	602,879	945,658

10. PROVISIONS

The provision below represents accruals for professional fees.

	$
Balance, December 31, 2024	398,688
Repayment	(52,488)
Balance, December 31, 2025	346,200
Repayment	(346,200)
Balance, March 31, 2026	**-**

11. INDEMNITY

In April 2009, the Company reached a settlement with one of its Directors to indemnify him for approximately 88% of legal expenses incurred during 2004 to 2007 in connection with his prosecution of legal actions against former Directors who were alleged to have improperly attempted to impugn for personal reasons a 2002 mineral property interest sale agreement ("MPISA") between the Director's company and the Company. The settlement was premised on the fact that the Director's legal actions were of benefit to the Company in the conduct of its own litigation in defense of the MPISA. The settlement provided that the Director was entitled to receive $650,000 by way of cash of $50,000 upon execution of a definitive agreement and a secured debenture of $600,000 bearing interest at 6%. In November 2016, the indemnity and accrued interest was repaid with the funds from a Debenture.

12. DEBENTURE

During November 2016, the Company executed a $900,000 debenture with a company controlled by the former CEO of the Company. The debenture bears interest at 6% per annum calculated yearly, not in advance, and matures on August 31, 2026. The principal balance plus all unpaid interest will become immediately due and payable in the event of one of the following:

- three days after the Company has completed, and received the proceeds from, one or more securities offering(s) where the aggregate proceeds are at least $2 million;
- the date on which the Company sells all or substantially all of its assets; or
- the date on which there is a transfer of the Company's shares which results in more than 50% of the shares being beneficially owned, directly or indirectly, by persons other than the former CEO of the Company and any related party.

The debenture is secured by:

- a fixed and specific first mortgage, pledge and charge to and in favour of Robak over: (i) all Crown grants, lands and other real and immovable property owned by the Company together with all appurtenances, buildings and fixtures located thereon; and (ii) all furniture, machinery equipment, vehicles and accessories and other goods and chattels of the Company; and
- a security interest by way of a floating charge on the whole of the Company's undertaking and all of its mineral claims, agreement rights, property and assets, but excluding the property subject to the mortgage.

The Company has the right to prepay, in whole or in part and subject to a $10,000 minimum payment, the debenture together with any accrued and unpaid interest without notice, penalty or bonus.

At December 31, 2025, the fair value of the debenture was approximately $1,264,020 (2024 - $1,442,472). Fair value was determined using an income approach. An income approach is a present value technique that takes into account the future cash flows that would be expected to be received from holding the debenture as an asset. Present value was calculated using the following attributes – future lump sum payment consisting of principal and accrued interest of approximately $1,543,000, 13 months to maturity and a discount rate of 6%. See Note 16.

As at March 31, 2026, the Company fully repaid the debenture, including all principal and accrued interest, and $nil balance remains outstanding.

13. SHARE CAPITAL

a) Authorized share capital

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

b) Issued share capital

During the three months ended March 31, 2026, the Company had the following share capital transactions:

- On March 13, 2026, the Company completed a three-cornered amalgamation (the "Transaction") involving its wholly-owned subsidiary, 1560326 B.C. Ltd., and 1390120 B.C. Ltd. ("Numberco"), forming the subsidiary Getty Copper Ltd. In connection with the Transaction, the following events occurred:
    - 125,000,000 subscription receipts issued at a price of $0.12 per receipt for gross proceeds of $15,000,000 were converted into 125,000,000 common shares of the Company for no additional consideration (the "Financing").
    - In connection with the Financing, the Company paid a cash commission to the agents in the amount of $900,000 and issued 7,500,000 broker warrants, with the broker warrants being exercisable at $0.12 per common share for a period of 12 months following the release of the funds.
- The former shareholders of Numberco received:
    - 65,000,000 common shares of the Company in exchange for each Numberco share previously held, of which certain shares issued are subject to TSX Venture Exchange escrow requirements;
    - 2,000,000 warrants of the Company, exercisable at $0.075 until May 1, 2030, for each warrant of Numberco previously held; and
    - 6,500,000 stock options of the Company, exercisable at $0.05 until May 2, 2030, for each stock option of Numberco previously held.
- On March 23, 2026, the Company granted 21,950,000 stock options to employees, directors, consultants and contractors at an exercise price of $0.16 per share. The stock options have a term of five years and vest over a two-year period. The Company recognized a total fair value of $885,280 in connection with the grant, which was allocated to reserves. In addition, the Company granted 500,000 stock options at an exercise price of $0.16 per share. These options vest over a one-year period at a rate of 25% every three months, commencing in the next reporting period.
- The Company issued 1,975,000 common shares pursuant to the exercise of 1,975,000 stock options with an exercise price of $0.05 for gross proceeds of $98,750 and reallocated $45,695 from the Company's reserves into share capital.
- The Company issued 5,020,000 common shares pursuant to the exercise of 5,020,000 warrants with an exercise price of $0.075 for gross proceeds of $376,500 and reallocated $nil from the Company's reserves into share capital.

During the three months ended March 31, 2026, the Company recorded $1,322,260 in share issuance costs and $304,790 in share issuance costs for broker warrants.

During the year ended December 31, 2025, the Company had the following share capital transactions:

- On June 25, 2025, the Company closed a non-brokered private placement, by issuing 12,000,000 flow-through units at $0.05 per unit for proceeds of $600,000 (the "FT Units") and 2,500,000 non flow-through units at $0.04 per unit for proceeds of $100,000 (the "NFT Units") The full net proceeds , after issuance cost, have been allocated to share capital. No residual value remains. Each FT Unit consists of one flow-through common share and one whole warrant which will entitle the holder to purchase one common share at a price of $0.075 per share for a period of two years from issuance. Each NFT Unit consists of one common share and one whole warrant which will entitle the holder to purchase one common share at a price of $0.06 per share for a period of two years from issuance. The Company paid no finders fees in connection with the private placement.
- During January 23, 2025, the Company received TSX Venture Exchange approval and has issued 11,650,000 common shares of the Company (the "Shares") at a deemed price of $0.05 per Share to settle $582,500 of indebtedness (the "Debt Settlement"). Under the Debt Settlement, 10,000,000 common shares were issued to non arms length creditors who are controlled by John Lepinski, who is a control person of the Company. Additionally, 1,650,000 share purchase warrants exercisable at a price of $0.05 per share for a period of two years from issuance were issued to an arms length creditor. The common shares issued to insiders are exempt from the requirements of MI 61-101 under s.5.5(a) and (b) and 5.7(1) (a).

(Unaudited - Expressed in Canadian dollars, except where noted)

13. SHARE CAPITAL (continued)

- During October 18, 2025, the Company received $84,800 from the exercise of 848,000 flow-through share purchase warrants at an exercise price of $0.10 per share, resulting in the issuance of 848,000 flow-through common shares. These warrants were originally issued in connection with a private placement in 2021 and were subsequently extended in 2023 and 2024. The remaining 12,616,000 warrants expired unexercised.

During the year ended December 31, 2025, the Company recorded $15,432 in share issuance costs.

c) Warrants

A summary of the Company's share purchase warrant activity is as follows:

	Number of warrants	Weighted average exercise price
	#	$
Balance, December 31, 2024	30,964,000	0.09
Granted	16,150,000	0.07
Expired	(12,616,000)	0.10
Exercise	(848,000)	0.10
Balance, December 31, 2025	33,650,000	0.07
Granted	7,500,000	0.12
Warrants assumed on acquisition of 1390120 B.C. Ltd. (Note 5)	2,000,000	0.08
Expired	(5,400,000)	0.08
Exercise	(5,020,000)	0.08
Balance, March 31, 2026	**32,730,000**	**0.08**

A summary of the Company's share purchase warrants outstanding and exercisable as at March 31, 2026 is as follows:

Expiry date	Number of warrants	Weighted average exercise Price
	#	$
August 28, 2026	7,080,000	0.08
January 22, 2027	1,650,000	0.05
June 9, 2027	14,500,000	0.08
March 13, 2027	7,500,000	0.12
May 1, 2030	2,000,000	0.08
Balance, March 31, 2026	**32,730,000**	**0.08**

As at March 31, 2026, the Company issued 5,020,000 common shares pursuant to the exercise of 5,020,000 warrants with an exercise price of $0.075 for gross proceeds of $376,500 and reallocated $nil from the Company's reserves into share capital.

As at March 31, 2026, the weighted average remaining life of the outstanding share purchase warrants was 1.13 years.

On January 8, 2026, 5,400,000 warrants with an exercise price of $0.075 for gross proceeds of $380,250 expired unexercised

(Unaudited - Expressed in Canadian dollars, except where noted)

13. SHARE CAPITAL (continued)

d) Share purchase options

A summary of the Company's stock option activity is as follows:

	Number of options	Weighted average exercise Price
	#	$
Balance, December 31, 2024	4,187,110	0.05
Granted	1,787,890	0.05
Forfeited	(1,500,000)	0.05
Balance, December 31, 2025	4,475,000	0.05
Granted	22,450,000	0.16
Options assumed on acquisition of 1390120 B.C. Ltd. (Note 5)	6,500,000	0.05
Exercised	(1,975,000.00)	0.05
Balance, March 31, 2026	**31,450,000.00**	**0.13**

At the Company's 2024 Annual General Meeting held June 26, 2024, the shareholders approved an Incentive Stock Option Plan to replace the previous share option plan with a 10% rolling plan whereby the aggregate number of Common Shares that may be reserved for issuance pursuant to options shall not exceed 10% of the issued and outstanding Common Shares of the Company at the time of the granting of options.

During the three months ended March 31, 2026, the Company had the following stock option activity:

- On March 23, 2026, the Company granted 21,950,000 stock options to employees, directors, consultants and contractors at an exercise price of $0.16 per share. The stock options have a term of five years and vest over a two-year period. The Company recognized a total fair value of $885,280 in connection with the grant, which was allocated to reserves. In addition, the Company granted 500,000 stock options at an exercise price of $0.16 per share. These options vest over a one-year period at a rate of 25% every three months, commencing in the next reporting period.
- The Company issued 1,975,000 common shares pursuant to the exercise of 1,975,000 stock options with an exercise price of $0.05 for gross proceeds of $98,750 and reallocated $45,695 from the Company's reserves into share capital.

During the year ended December 31, 2025, the Company had the following stock option activity:

- In February 6, 2025, the Company granted 1,787,890 stock incentive options, of which 1,000,000 were granted to consultants and 787,890 were granted to officers of the Company. The options were granted at an excise price of $0.05 per common share, with those granted to consultants expiring two years from the grant date and those granted to officers expiring five years from the grant date.
- During the year ended December 31, 2025, a total of 1,500,000 stock options with an exercise price of $0.05 expired unexercised.

The following is a summary of stock options outstanding as at December 31, 2025:

Expiry date	Number of options	Number of exercisable options	Weighted average exercise price	Weighted average life remaining term
	#	#	$	Years
February 6, 2027	500,000	500,000	0.05	0.85
June 22, 2028	1,000,000	1,000,000	0.05	2.23
May 15, 2029	500,000	500,000	0.05	3.13
February 5, 2030	6,500,000	6,500,000	0.05	3.85
February 6, 2030	500,000	500,000	0.05	3.86
March 19, 2031	22,450,000	7,316,667	0.16	4.97
Balance, March 31, 2026	**31,450,000**	**16,316,667**	**0.13**	**3.64**

(Unaudited - Expressed in Canadian dollars, except where noted)

13. SHARE CAPITAL (continued)

The fair value of the stock options is estimated using the Black-Scholes model with weighted average assumption as follows:

	March 31, 2026	December 31, 2025
Risk free interest rate	**3.09%**	2.63%
Expected life of options in years	**4-5 years**	2-5 years
Expected volatility	**100.00%**	161.16%
Dividend per share	**$Nil**	$Nil

14. CAPITAL MANAGEMENT

The Company manages its capital structure and makes adjustments to it based on available funds in order to support the acquisition, exploration and development of mineral properties. The Board of Directors does not establish quantitative return on capital criteria for management but rather relies on the expertise of the Company's management to sustain future development of the business. The Company defines capital to include its working capital position and capital stock, warrant, and option components of its shareholders' equity.

The Company manages its capital structure in a manner that provides sufficient funding for operational activities. Funds are primarily secured through a combination of equity capital raised by way of issuing equity instruments and external debt. In order to maintain or adjust the capital structure, the Company may attempt to raise additional financing through the issuance of new equity instruments, the exercise of outstanding common share purchase warrants and stock options. Management reviews its capital management approach on an ongoing basis and believes that this approach, given the relative size of the Company, is reasonable.

There were no changes in the Company's approach to capital management during the three months ending March 31, 2026. The Company is not subject to externally imposed capital requirements.

15. FINANCIAL INSTRUMENT AND RISK MANAGEMENT

As at March 31, 2026, financial instruments comprising cash, amounts receivable (excluding sales tax), reclamation bonds, accounts payable and accrued liabilities, provisions, loans payable, and the debenture are classified and measured at amortized cost. The carrying value of these financial instruments approximates their fair value due to the relatively short-term maturity of most instruments or market-based pricing where applicable.

Categories of financial instruments

	March 31, 2026	December 31, 2025
	$	$
Financial Assets – Amortized cost		
Cash	**9,877,037**	150,065
Reclamation bonds	**52,000**	52,000
	9,929,037	202,065

	March 31, 2026	December 31, 2025
	$	$
Financial Liabilities – Amortized cost		
Accounts payable and accrued liabilities	**602,879**	945,658
Provisions	**-**	346,200
Loans payable	**-**	1,264,020
Debenture	**-**	1,371,198
	602,879	3,927,076

15. FINANCIAL INSTRUMENT AND RISK MANAGEMENT (continued)

a) Fair value

The Company estimates that the fair value of these financial instruments, excluding the debenture, approximates the carrying value.

All financial instruments revaluated at fair value must be classified according to a hierarchy containing 3 levels:

i) Level 1 – Fair values based on quoted prices (unadjusted) in active markets for identical assets or liabilities;
ii) Level 2 – Fair value techniques based on inputs other than quoted prices included in Level 1 that are observable on the market for the assets and liabilities, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
iii) Level 3 – Fair values based on inputs for the assets and liabilities that are not based on observable market data.

The Company is exposed in varying degrees to a variety of financial instrument-related risks. The type of risk exposure and the way in which such exposure is managed is provided as follows:

b) Credit risk

Credit is the risk of a financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligation. The Company is of the opinion that credit risk is currently minimal.

c) Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company manages its liquidity by ensuring there is sufficient capital to meet short and long-term business requirements, after taking into account cash flows from operations and the Company's holdings of cash and cash equivalents. The Company strives to maintain sufficient financial liquidity at all times in order to participate in investment opportunities as they arise, as well as to withstand sudden adverse changes in economic circumstances. The Company is of the opinion that the liquidity risk is low.

The following table details the Company’s expected remaining contractual maturities for its financial liabilities at March 31, 2026. The table used is based on the undiscounted cash flows of financial liabilities based on the earlier date on which the Company can be required to satisfy the liabilities.

	Within 1 year	**1 to 2 Years**	**Over 2 Years**	**Total**
	$	$	$	$
Accounts payable and accrued liabilities	602,879	-	-	602,879
	602,879	**-**	**-**	**602,879**

c) Interest rate risk

Interest rate risk is the risk borne by an interest-bearing asset or liability as a result of fluctuations in interest rates. The Company currently has no assets or liabilities subject to fluctuating rates of interest and consequently, the Company is of the opinion that interest rate risk is currently nominal.

(Unaudited - Expressed in Canadian dollars, except where noted)

16. RELATED PARTY TRANSACTIONS

In addition to balances and transactions described elsewhere in these consolidated financial statements, the Company had the following balances with officers and directors of the Company and companies with which officers or directors are associated:

	March 31, 2026	December 31, 2025
	$	$
Payables to companies controlled by the management	**211,707**	-
Payable to companies controlled by the former CEO	**-**	227,063
Share-based payments	**794,533**	-
	1,006,240	227,063

These amounts are unsecured, non-interest bearing and have no fixed terms of repayment.

On March 23, 2026, the Company granted stock options with an aggregate fair value of $885,280, of which $794,533 pertains to options issued to related parties, including directors and key management personnel. The options are exercisable at $0.16 per share, have a contractual term of five years, and vest over periods of up to two years. The associated fair value is recognized as share-based compensation expense over the vesting period, with a corresponding credit to equity reserves.

As at March 31, 2026, $211,707 (2025 - $152,168) is included in amounts due to related parties and $nil (2025 - $97,500) is included in provisions.

As at March 31, 2026, the Company has fully repaid the loans payable to the companies controlled by the former director, including principal of $1,211,500 and accrued interest of $159,698, and $nil remains outstanding.

On January 23, 2025, the Company issued 10,000,000 common shares at a deemed price of $0.05 per share to settle $500,000 of indebtedness (the “Debt Settlement”). Under the Debt Settlement, 10,000,000 common shares were issued to non-arms length creditors who are controlled by John Lepinski, a control person of the Company.

In 2019, the Directors of the Company approved an interest rate of 6% per annum, compounded and paid annually, on all funds borrowed from companies controlled by a former director of the Company. The loans payable owing to Private company 1 and Private company 2 are due on demand. As at December 31, 2025, the total amount outstanding, including accrued interest, is $1,371,198.

The following is a summary of the loans payable balance:

	March 31, 2026	December 31, 2025
Principal:	**$**	$
Private company 1	**-**	1,176,500
Private company 2	**-**	35,000
Balance at end of the period	**-**	1,211,500
Accrued interest		
Private company 1	**-**	145,339
Private company 2	**-**	14,359
	-	159,698
	-	1,371,198

(Unaudited - Expressed in Canadian dollars, except where noted)

16. RELATED PARTY TRANSACTIONS (continued)

During the three months ending March 31, 2026, the Company incurred the following transactions with former officers of the Company and companies with which officers are associated:

	Three months ended March 31, **2026**	2025
	$	$
Interest expense on debenture	**14,960**	17,642
Interest expense on loans payable	**16,229**	19,138
Management fees	**22,919**	-
Rent	**1,500**	1,500
Share-based payments	**794,533**	39,273
	850,141	77,553

These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount agreed to by the related parties.

17. ADDITIONAL INFORMATION

On August 28, 2018, Dentons filed a Notice of Civil Claim in the Supreme Court of British Columbia seeking judgment against the Company in the amount of $227,837 in respect of outstanding invoices for legal services (the "Alleged Indebtedness"). On September 27, 2018, the Company filed a Response to Civil Claim in which it denied the Alleged Indebtedness and filed a Counterclaim against Dentons and one of its partners (the "Partner") in which it sought damages for breaches of duty ("Getty's Claims"). On October 31, 2018, Dentons and the Partner filed a Response to Counterclaim in which, inter alia, they denied committing any breach of duty owed to the Company. On November 29, 2022, Dentons filed a Notice of Discontinuance in which it discontinued its debt action against the Company in its entirety. On April 12, 2023, Dentons and the Partner filed an Amended

In February 2025, the Company settled its legal proceedings with Dentons and the Partner on the following terms:

- the Company, Dentons and the Partner (collectively, "the Parties") will execute and file a consent order in the Supreme Court of British Columbia dismissing the Company's counterclaim against Dentons and the Partner (the "Counterclaim") as if tried on the merits;
- each of the Parties will bear their own costs; and
- the Parties will execute and exchange a mutual release in which
    - Dentons and the Partner release the Company with respect to any and all alleged indebtedness of the Company to Dentons for legal services and disbursements, including the amount of $227,837 alleged to be owing by the Company to Dentons in Dentons' response to the Company's Counterclaim; and
    - the Company releases Dentons and the Partner of all claims it now has or may have with respect to anything arising from or relating to the subject matter of the Counterclaim.

18. SUBSEQUENT EVENTS

On April 6, 2026, the Company issued 50,000 common shares pursuant to the exercise of warrants with an exercise price of $0.075 for gross proceeds of $3,750.

On April 28, 2026, the Company issued 300,000 common shares pursuant to the exercise of warrants with an exercise price of $0.12 for gross proceeds of $36,000.

On April 30, 2026, the Company issued 120,000 common shares pursuant to the exercise of warrants with an exercise price of $0.075 for gross proceeds of $9,000.