

Condensed Consolidated Interim Financial Statements

For the Three and Six Months Ended June 30, 2026 and 2025

(Unaudited – Expressed in Canadian Dollars)

STRIKEPOINT GOLD INC.

CONDENSED CONSOLIDATED INTERIM STATEMENTS OF FINANCIAL POSITION
AS AT JUNE 30, 2026 AND DECEMBER 31, 2025
(Unaudited - Expressed in Canadian Dollars)

	Note		June 30, 2026		December 31, 2025
ASSETS					
Current					
Cash		**$**	**274,042**	$	3,245,492
Receivables			**25,166**		19,260
Prepaid expenses and deposits			**94,731**		118,594
Total current assets			**393,939**		3,383,346
Reclamation bonds	4		**230,856**		224,052
Total assets		**$**	**624,795**	$	3,607,398
LIABILITIES AND SHAREHOLDERS' EQUITY (DEFICIENCY)					
Current liabilities					
Accounts payable and accrued liabilities	5, 7	**$**	**1,316,393**	$	510,458
			1,316,393		510,458
Acquisition payable	4		**319,725**		-
Total liabilities			**1,636,118**		510,458
Shareholders' equity (deficiency)					
Share capital	6		**56,716,360**		56,716,360
Reserves	6		**11,763,980**		11,749,879
Accumulated other comprehensive income			**39,594**		36,139
Accumulated deficit			**(69,531,257)**		(65,405,438)
Total shareholders' equity (deficiency)			**(1,011,323)**		3,096,940
Total liabilities and shareholders' equity (deficiency)		**$**	**624,795**	$	3,607,398

Nature of Operations and Going Concern (Note 1)
Commitments (Note 10)
Subsequent Events (Note 12)

On behalf of the Board:

"Adrian Fleming" Director
Adrian Fleming

"Michael G. Allen" Director
Michael G. Allen

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

STRIKEPOINT GOLD INC.

CONDENSED CONSOLIDATED INTERIM STATEMENTS OF INCOME (LOSS) AND COMPREHENSIVE INCOME (LOSS)
FOR THE THREE AND SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Unaudited - Expressed in Canadian Dollars)

	Note	Three Months Ended June 30, 2026	Three Months Ended June 30, 2025	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Expenses					
Exploration and evaluation	4	**$ 1,680,526**	$ 149,451	**$ 2,558,227**	$ 986,053
Management fees, salaries and wages	7	**156,785**	162,633	**317,617**	316,476
Office		**18,470**	34,445	**36,810**	60,731
Professional fees		**69,082**	110,206	**218,108**	159,823
Property investigation		**443,514**	-	**443,514**	-
Rent		**18,000**	25,800	**36,000**	51,600
Share-based compensation	6, 7	**4,935**	1,258	**14,101**	8,571
Shareholder communication		**196,419**	173,651	**457,355**	377,732
Transfer agent and regulatory		**3,596**	1,279	**9,210**	6,114
Travel and related		**25,917**	23,187	**39,200**	45,218
		(2,617,244)	(681,910)	**(4,130,142)**	(2,012,318)
Other items					
Gain on sale of exploration properties	4	**-**	1,106,814	**-**	1,106,814
Foreign exchange loss		**(15,596)**	(1,219)	**(17,017)**	(2,498)
Interest and other income		**4,814**	12,250	**21,340**	26,294
Realized and unrealized gain on marketable securities		**-**	242,473	**-**	242,473
		(10,782)	1,360,318	**4,323**	1,373,083
Income (loss) for the period		**(2,628,026)**	678,408	**(4,125,819)**	(639,235)
Other comprehensive income or loss					
Foreign currency translation differences		**5,600**	3,481	**3,455**	4,746
Comprehensive income (loss) for the period		**$ (2,622,426)**	$ 681,889	**$ (4,122,364)**	$ (634,489)
Income (loss) per common share - basic and diluted		**$ (0.04)**	$ 0.02	**$ (0.07)**	$ (0.02)
Weighted average number of common shares outstanding - basic and diluted		**62,392,382**	41,594,922	**62,392,382**	41,594,922

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

STRIKEPOINT GOLD INC.

CONDENSED CONSOLIDATED INTERIM STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Unaudited - Expressed in Canadian Dollars)

	Note	Six Months Ended June 30, 2026	2025
Cash flows used in operating activities			
Loss for the period		**$ (4,125,819)**	$ (639,235)
Items not affecting cash			
Value of shares received for property acquisition, net		**-**	(1,074,914)
Unrealized foreign exchange gain or loss		**(18,629)**	611
Share-based compensation	6	**14,101**	8,571
Realized and unrealized gain on marketable securities		**-**	(242,473)
Change in non-cash working capital items			
Change in receivables		**(5,906)**	19,908
Change in prepaid expenses and deposits		**23,863**	222,285
Change in payables		**1,177,733**	102,496
Net cash used in operating activities		**(2,934,657)**	(1,602,751)
Effect of exchange rate changes on cash		**(36,793)**	19,675
Change in cash		**(2,971,450)**	(1,583,076)
Cash, beginning of period		**3,245,492**	1,950,674
Cash, end of period		**$ 274,042**	$ 367,598
Other information:			
Interest paid - cash		**$ -**	$ -
Taxes paid - cash		**$ -**	$ -
Non-cash transaction:			
Value of marketable securities received on sale of exploration projects		**$ -**	$ 1,105,914

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

STRIKEPOINT GOLD INC.
CONDENSED CONSOLIDATED INTERIM STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY
FOR THE SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Unaudited - Expressed in Canadian Dollars)

	Note	Number of Shares	Share Capital	Reserves	Accumulated Other Comprehensive Income	Accumulated Deficit	Total
Balance at December 31, 2024		41,594,922	$ 54,000,987	$ 11,393,613	$ 26,880	$ (63,065,144)	$ 2,356,336
Share-based compensation	6	-	-	8,571	-	-	8,571
Foreign currency translation adjustment		-	-	-	4,746	-	4,746
Loss for the period		-	-	-	-	(639,235)	(639,235)
Balance at June 30, 2025		**41,594,922**	**$ 54,000,987**	**$ 11,402,184**	**$ 31,626**	**$ (63,704,379)**	**$ 1,730,418**
Balance at December 31, 2025		62,392,382	$ 56,716,360	$ 11,749,879	$ 36,139	$ (65,405,438)	$ 3,096,940
Share-based compensation	6	-	-	14,101	-	-	14,101
Foreign currency translation adjustment		-	-	-	3,455	-	3,455
Loss for the period		-	-	-	-	(4,125,819)	(4,125,819)
Balance at June 30, 2026		**62,392,382**	**$ 56,716,360**	**$ 11,763,980**	**$ 39,594**	**$ (69,531,257)**	**$ (1,011,323)**

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

1. NATURE OF OPERATIONS AND GOING CONCERN

StrikePoint Gold Inc. (the "Company" or "StrikePoint") is incorporated under the laws of the Province of British Columbia and listed on the TSX Venture Exchange under the ticker symbol "SKP" and on the OTCQB in the United States under the ticker symbol "STKXF". The Company is in the exploration stage with respect to its mineral properties and based on the information available to date, the Company has not yet determined whether its mineral properties contain ore reserves. The Company's corporate head office is located at Suite 3123 – 595 Burrard Street, PO Box 49139, Vancouver, BC, V7X 1J1. The registered address and records office of the Company is located at 1111 West Hastings, 15th Floor, Vancouver, BC, V6E 2J3.

These unaudited condensed consolidated interim financial statements have been prepared by management on the basis of accounting principles applicable to a going concern, which assumes that the Company will continue in operation for the foreseeable future and will be able to realize its assets and discharge its liabilities in the normal course of operations. The Company's ability to continue as a going concern is dependent upon its ability to obtain the financing necessary to complete its exploration projects by issuance of share capital, through joint ventures, realizing future profitable production, and/or proceeds from the disposition of a property. As of June 30, 2026, the Company had an accumulated deficit of $69,531,257 and working capital deficit of $922,454, and additional financing will be required to carry out additional exploration and development of its properties (see Note 12). These factors indicate the existence of material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern.

These unaudited condensed consolidated interim 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 in existence.

Subsequent to June 30, 2026, the Company entered into a transformational purchase and sale agreement to acquire the Northumberland Gold Project located in Nevada's Walker Lane. Further details are provided in Note 12 of these unaudited condensed consolidated interim financial statements, including details related to concurrent brokered and non-brokered offering private placements and other details associated with the acquisition.

2. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION

These unaudited condensed consolidated interim financial statements, including comparatives, have been prepared in accordance with IFRS Accounting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB"), as applicable to interim financial reports including International Accounting Standard 34, *Interim Financial Reporting*. Therefore, these condensed consolidated interim financial statements do not include all the information and note disclosures required by IFRS for annual financial statements and should be read in conjunction with the audited annual consolidated financial statements for the year ended December 31, 2025, which have been prepared in accordance with IFRS.

The accounting policies and basis of presentation applied in the preparation of these unaudited condensed consolidated interim financial statements are consistent with those applied and disclosed in the Company's audited annual consolidated financial statements for the year ended December 31, 2025, unless otherwise noted.

These unaudited condensed consolidated interim financial statements were approved by the Board of Directors of the Company on August 27, 2026.

2. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION - *continued*

Basis of Consolidation

The condensed consolidated interim financial statements of the Company include the accounts of its wholly-owned Canadian subsidiaries: 1391512 BC Ltd., and 1391515 BC Ltd., and its wholly-owned U.S. subsidiary Stimitant LLC ("Stimitant"), which owns the Cuprite Gold Project ("Cuprite") in Nevada, U.S.A. In addition, the Company owns all the issued and outstanding shares of Alcmene Mining Inc. ("Alcmene") (a Canadian incorporated holding company), which owns 100% of Hercules Gold USA, LLC (organized in the United States of America and owns the Hercules Gold Project).

These condensed consolidated interim financial statements include the accounts of the Company and entities controlled by the Company. Control is achieved when the Company is exposed to variable returns and has the ability to affect those returns through power to direct the relevant activities. Subsidiaries are fully consolidated from the date on which control is transferred to the Company. Subsidiaries will be de-consolidated from the date that control ceases. All transactions and balances between the Company and its subsidiaries are eliminated on consolidation. Profit or loss and other loss and other comprehensive income of subsidiaries acquired or disposed of during the period are recognized from the effective date of acquisition, or up to the effective date of disposal, as applicable.

New Standards and Interpretations Adopted

In May 2024, the IASB issued amendments to IFRS 9 and 7 to clarify the recognition or derecognition of a financial asset or liability, with a new exception for some financial liabilities settled through an electronic cash transfer system. The amendments also add guidance for assessing whether a financial asset meets the solely payments of principal and interest ("SPPI") criterion, by introducing an additional SPPI test for financial assets with contingent features that are not related directly to a change in basic lending risks or costs. In addition, the amendments will add new disclosures for certain instruments with contractual terms that can change cash flows. Lastly, the amendments will require additional disclosures for equity instruments designated at fair value through other comprehensive income. The amendments are effective for reporting periods beginning on or after January 1, 2026, with early application permitted. The amendments have been adopted by the Company and the amendments did not result in any material changes to the condensed consolidated interim financial statements.

In December 2024, the IASB issued amendments to IFRS 9 and 7 to clarify the application of the 'own-use' exemption and provide guidance on hedge accounting for companies that hedge their purchase or sales of electricity using renewable power purchase agreements. The amendments also introduce new disclosure requirements. The amendments are effective for reporting periods beginning on or after January 1, 2026. The amendments have been adopted by the Company and the amendments did not result in any material changes to the condensed consolidated interim financial statements.

New Standards Issued But Not Yet Effective

In April 2024, the IASB released IFRS 18 Presentation and Disclosure in Financial Statements. IFRS 18 will replace IAS 1 Presentation of Financial Statements. The standard amends the presentation of the statement of income by introducing a newly defined 'operating profit' subtotal and a requirement for income and expenses to be allocated between three new distinct categories based on a company's main business activities, which are Operating, Financing and Investing. In addition, organizations will need to disclose certain 'non-GAAP' measures known as management defined performance measures. The standard will be effective from January 1, 2027 with early adoption permitted and requires retrospective application. The Company is assessing the impact of adoption of this amendment on its condensed consolidated interim financial statements.

3. SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS

The preparation of financial statements in conformity with IFRS requires management to make accounting policy judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates as the estimation process is inherently uncertain. Estimates are reviewed on an ongoing basis based on historical experience and other factors that are considered relevant under the circumstances. Revisions to estimates and the resulting effects on the carrying amounts of the Company's assets and liabilities are accounted for prospectively. The critical accounting policy judgments and estimates applied in the preparation of the Company's unaudited condensed consolidated interim financial statements are consistent with those applied and disclosed in Notes 2 and 3 of the Company's audited consolidated financial statements for the years ended December 31, 2025 and 2024.

4. EXPLORATION AND EVALUATION PROPERTIES

The following disclosure provides a summary of the Company's projects and a table which provides a breakdown of the Company's exploration and evaluation costs for the three and six months ended June 30, 2026 and 2025.

Hercules Gold Project

The Company owns a 100% interest in the Hercules Gold Project ("Hercules") consisting of various unpatented and patented mining claims in Nevada, United States of America. Hercules is a prospective gold exploration project of the Company. Certain claims have reserved royalties to a maximum of 3% with associated buy-down provisions. A portion of the claims are under option with an annual payment of US $50,000 per year to be made until the year 2032.

In addition to the above, in February 2026, the Company entered into a definitive agreement to acquire various unpatented mining claims from Newmont Mining Corporation ("Newmont"), named the Como Claims. The claims are an inlier within the Company's existing Hercules Gold Project, and the acquisition consolidates the area further, allowing for expanded exploration at Hercules.

The agreement with Newmont consists of the following payments to be made by the Company:

- US $25,000 due on signing (paid);
- US $50,000 due 12 months after the execution of the agreement;
- US $75,000 due 24 months after the execution of the agreement; and
- US $150,000 due 36 months after the execution of the agreement.

As well as the following milestone payments:

- US $1,500,000 due within 120 days completion of a Preliminary Economic Assessment on a 250,000 ounce Gold Equivalent deposit contained within the acquired claims; and
- US $3,500,000 within 120 days of commercial production on the property.

For the six months ended June 30, 2026, as a result of the Como Claims acquisition, the Company expensed a total of $414,976 to project acquisition costs related to the non-milestone payments. As at June 30, 2026, the Company has accrued a total of $390,775 for unpaid acquisition costs associated with the Como Claims, of which $71,050 is classified as a current accounts payable and accrued liabilities and $319,725 as long-term acquisition payable (Note 5).

The Company also granted Newmont a 1.5% net smelter return royalty, subject to a buydown to 1.0% for US $1,500,000 and a right of first refusal on the remainder.

4. EXPLORATION AND EVALUATION PROPERTIES - *continued*

Hercules Gold Project - *continued*

As at June 30, 2026, the Company has a reclamation bond with the Nevada Bureau of Land Management ("BLM") totaling $163,436 in value on Hercules (December 31, 2025 - $157,640), in accordance with keeping certain exploration permits on the project in good standing.

During the six months ended June 30, 2026, the Company expensed a total of $9,739 in reclamation costs (six months ended June 31, 2025 - $95,847), associated with exploration work conducted at Hercules during the period. The total estimated reclamation cost accrued as at June 30, 2026 was $181,803 (December 31, 2025 - $165,623), which is included in accounts payable and accrued liabilities.

Cuprite Gold Project

The Company holds a 100% interest in the Cuprite Gold Project ("Cuprite"), located in Nevada and acquired from Orogen Royalties Inc. ("Orogen"). Orogen was granted a 3% net smelter return royalty ("NSR"), 0.5% of the NSR can be purchased by the Company for US $2,500,000. Orogen also retains a 1.5% NSR on any after-acquired internal claims held by third parties. Orogen holds a one-kilometer area of interest around Cuprite and additional claims staked within the area of interest will be subject to the 3% NSR (which is also subject to the 0.5% buy-back provision noted above).

As at June 30, 2026, the Company posted a reclamation bond with the Nevada BLM totaling $28,420 on Cuprite (December 31, 2025 - $27,412). The total estimated reclamation costs accrued as at June 30, 2026 for Cuprite is $12,079 (December 31, 2025 - $11,650), which is included in accounts payable and accrued liabilities.

Willoughby Property – British Columbia, Canada

The Company holds a 100% interest in the Willoughby Property ("Willoughby"), located in north-western British Columbia. In March 2019, the Company posted a reclamation bond payment in the amount of $39,000. Willoughby is subject to a 1.5% NSR, of which 0.5% can be purchased for a cash payment of $1,000,000. As at June 30, 2026 and December 31, 2025, accounts payable and accrued liabilities includes reclamation cost estimates at Willoughby totalling $218,000.

Porter Property – British Columbia, Canada

In May 2025, the Company sold the Porter - Idaho Property ("Porter"), including the Handsome Jack, Big, Bada, and Boom properties, located near Stewart, British Columbia to Dolly Varden Silver Corp. ("Dolly Varden"). Pursuant to the terms of the sale, Dolly Varden issued 295,699 of its common shares to the Company valued at $1,105,914. The Company transferred the rights of the reclamation bond on Porter (totalling $31,000) to Dolly Varden and reversed associated reclamation accruals of $31,900 against proceeds from the sale of Porter. During the year ended December 31, 2025, the Company sold all 295,699 common shares of Dolly Varden for net proceeds of $1,465,103, resulting in a gain on the sale of marketable securities of $359,189.

4. EXPLORATION AND EVALUATION PROPERTIES - *continued*

Breakdown of Exploration and Evaluation Costs

	Three Months Ended June 30, 2026				Six Months Ended June 30, 2026			
	Cuprite	Hercules	Other	Total	Cuprite	Hercules	Other	Total
Acquisition of project	$ -	$ 380,682	$ -	$ 380,682	$ -	$ 483,563	$ -	$ 483,563
Administration and storage	-	5,889	-	5,889	-	16,217	-	16,217
Assay costs	-	576,920	-	576,920	-	630,879	-	630,879
Exploration drilling and related cost	-	494,803	-	494,803	-	1,056,771	-	1,056,771
Geological consulting and fees	2,561	157,193	-	159,754	2,561	258,432	-	260,993
Permitting	-	51,589	-	51,589	-	81,457	-	81,457
Reclamation	-	-	-	-	-	9,739	-	9,739
Studies and surveys	-	10,889	-	10,889	-	18,608	-	18,608
	$ 2,561	$ 1,677,965	$ -	$ 1,680,526	$ 2,561	$ 2,555,666	$ -	$ 2,558,227

	Three Months Ended June 30, 2025				Six Months Ended June 30, 2025			
	Cuprite	Hercules	Other	Total	Cuprite	Hercules	Other	Total
Acquisition of project	$ -	$ -	$ -	$ -	$ -	$ 71,720	$ -	$ 71,720
Administration and storage	-	7,029	3,828	10,857	1,687	14,028	8,826	24,541
Assay costs	-	-	-	-	-	136,045	-	136,045
Claim and maintenance fees	-	-	1,181	1,181	-	-	1,181	1,181
Exploration drilling and related cost	-	23,852	-	23,852	-	399,672	-	399,672
Geological consulting and fees	-	21,919	-	21,919	-	108,437	-	108,437
Permitting	-	14,666	-	14,666	-	34,420	-	34,420
Reclamation	-	-	74,900	74,900	-	95,847	74,900	170,747
Studies and surveys	-	2,076	-	2,076	-	39,290	-	39,290
	$ -	$ 69,542	$ 79,909	$ 149,451	$ 1,687	$ 899,459	$ 84,907	$ 986,053

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

As of:		**June 30, 2026**		December 31, 2025
Accounts payable	**$**	**798,462**	$	32,680
Accrued liabilities		**446,881**		477,778
Current portion of acquisition payable (Note 4)		**71,050**		-
Total	**$**	**1,316,393**	$	510,458

Included in accrued liabilities is $218,000 in estimated costs associated with removal of pads and temporary structures at Willoughby (Note 4) as at June 30, 2026 and December 31, 2025. In addition, reclamation accruals for exploration related activities are included in accrued liabilities for Cuprite and Hercules totalling $193,882 as at June 30, 2026 (December 31, 2025 - $177,273).

6. SHARE CAPITAL

Authorized Share Capital

As of June 30, 2026, the authorized share capital of the Company is an unlimited number of common shares without par value. All issued shares, consisting only of common shares, are fully paid.

6. SHARE CAPITAL - *continued*

Recent Share Capital Issuances

During the year ended December 31, 2025, the Company completed a non-brokered private placement under the Listed Issuer Financing Exemption for gross proceeds of $3,119,619. The private placement consisted of 20,797,460 units of the Company at a price of $0.15 per unit. Each unit was comprised of one common share and one share purchase warrant, with each share purchase warrant exercisable into one common share of the Company at an exercise price of $0.30 for a period of twenty-four (24) months from closing. The residual value of the warrants in this private placement totaled $103,987. In connection with the closing of the private placement, the Company paid $226,456 in cash for finder's fees, regulatory, legal and administration fees and issued a total of 1,076,110 broker warrants (exercisable at $0.30 for a period of 24 months from the date of issuance). The broker warrants were determined to have a fair value of $73,803 based on the Black-Scholes option pricing model, assuming an expected life of 2 years, expected dividend yield of 0%, a risk-free interest rate of 2.47%, an expected volatility of 122.45%, and a closing stock price of $0.145.

Stock Options

The shareholders of the Company have approved the adoption of a 10% rolling Stock Option Plan (the "Plan"). The Plan is administered by the Company's Board of Directors and subject to the applicable laws and regulatory requirements. The maximum numbers of shares that may be reserved for issuance under the Plan is 10% of the issued common shares of the Company at any time and can be granted with a term not exceeding ten (10) years from the date of grant. The vesting period for all options is at the discretion of the directors and the exercise price will, in no event, be less than market price for the common shares (as defined by the policies of the TSX Venture Exchange) at the date of grant.

A summary of the Company's stock option activities for the six months ended June 30, 2026 and the year ended December 31, 2025 is presented below.

	Six Months Ended June 30, 2026		Year Ended December 31, 2025	
	Shares issuable on exercise of options	**Weighted average exercise price**	Shares issuable on exercise of options	Weighted average exercise price
Opening balance	**5,139,450**	**$ 0.50**	3,694,450	$ 0.80
Granted	**-**	**-**	1,765,000	0.15
Expired	**(340,000)**	**2.50**	(320,000)	2.00
Ending balance	**4,799,450**	**$ 0.36**	5,139,450	$ 0.50

As of June 30, 2026, the following stock options were outstanding and exercisable:

Options Outstanding				**Options Exercisable**
Number of Options		Exercise Price	Expiry Date	Number of Options
300,000	$	0.80	January 9, 2028	300,000
200,000	$	0.55	March 1, 2028	200,000
25,000	$	0.70	April 11, 2028	25,000
405,000	$	0.50	September 26, 2028	405,000
844,450	$	0.75	April 18, 2029	844,450
1,260,000	$	0.20	December 11, 2029	1,260,000
1,765,000	$	0.15	December 22, 2030	1,630,000
4,799,450	**$**	**0.36**		**4,664,450**

6. SHARE CAPITAL - *continued*

Share-Based Compensation

The Company applies the fair value method using the Black-Scholes option pricing model to account for stock options granted. No stock options were granted during the six months ended June 30, 2026 and 2025. Stock-based compensation expense for the six months ended June 30, 2026 was $14,101 related to the vesting of certain options granted in prior periods (six months ended June 30, 2025 - $8,571).

Warrants

A summary of the Company's warrant activities for the six months ended June 30, 2026 and the year ended December 31, 2025 is presented below.

	Six Months Ended June 30, 2026		Year Ended December 31, 2025	
	Shares issuable on exercise of warrants	**Weighted average exercise price**	Shares issuable on exercise of warrants	Weighted average exercise price
Opening balance	**39,766,396**	**$ 0.33**	17,892,826	$ 0.36
Issued	**-**	**-**	21,873,570	0.30
Expired	**(2,687,326)**	**0.70**	-	-
Ending balance	**37,079,070**	**$ 0.30**	39,766,396	$ 0.33

As of June 30, 2026, the following purchase warrants were outstanding and exercisable:

Number of Warrants	Exercise Price	Expiry Date
8,263,000	$ 0.30	November 8, 2026
6,942,500	$ 0.30	November 27, 2026
21,873,570	$ 0.30	November 18, 2027
37,079,070	**$ 0.30**	

7. RELATED PARTY TRANSACTIONS

In accordance with IAS 24, key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Company, directly or indirectly. The Company has identified its members of the Board, its Chief Executive Officer ("CEO"), its Chief Financial Officer ("CFO"), and its former VP Exploration as its key management personnel. The various fees and compensation paid to directors and key management personnel identified are presented below.

	Six Months Ended June 30,	
	2026	2025
Salaries and wages paid to CEO [2]	**$ 125,000**	$ 125,000
Salaries and wages paid to CFO [2]	**62,500**	62,500
Fees paid or accrued to Executive Chairman [1,2]	**90,000**	90,000
Fees paid or accrued to a member of the Board [2]	**$ 18,000**	$ 18,000

[1)] Fees paid or accrued were paid to companies controlled by individual.
[2)] Included and expensed as part of management fees, salaries and wages.
[3)] Included and expensed as part of share-based compensation.

As at June 30, 2026, accounts payable and accrued liabilities included $15,314 (December 31, 2025 - $9,434) due to related parties for outstanding fees and expense reimbursement charges.

8. SEGMENTED INFORMATION

The Company currently operates in one reportable operating segment, being the acquisition, exploration, and development of natural resource properties, which is conducted principally in Canada and the United States of America. The Company is in the exploration stage and accordingly, has no reportable segment revenues for any of the periods presented in these financial statements. All the Company's non-current assets were held in Canada with the exception of the bond reclamation deposits held for Cuprite and Hercules with the Bureau of Land Management in Nevada disclosed in Note 4.

9. FINANCIAL INSTRUMENTS AND RISK FACTORS

Fair Value

Financial instruments measured at fair value are classified into one of three levels in the fair value hierarchy according to the relative reliability of the inputs used to estimate the fair values. The three levels of the fair value hierarchy are:

- 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 or indirectly; and
- Level 3 – Inputs that are not based on observable market data.

The Company's financial instruments include cash, receivables (excluding value-added tax receivable), reclamation bond and accounts payable and accrued liabilities. The carrying value of these financial instruments approximates their fair value.

Risk Factors

The Company is exposed to a variety of financial instrument-related risks, including those discussed below.

a) Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Company's cash and cash equivalents are held by one bank, resulting in a concentration of credit risk with the bank. To mitigate this risk, the Company holds its cash and cash equivalents at a large chartered Canadian bank with a high level of credit quality, as determined by third party rating agencies. The Company's receivables are predominately related to receivables from goods and services input tax credits (collectible from the Government of Canada), with the remaining trade receivable balance being nominal and considered to be collectible by the Company.

b) Liquidity Risk

Liquidity risk arises through the excess of financial obligations over available financial assets due at any point in time. The Company's objective in managing liquidity risk is to maintain sufficient readily available reserves to meet its liquidity requirements at any point in time. The Company achieves this by maintaining sufficient cash balances. The Company's ability to advance various projects is dependent upon its ability to raise additional funds through access to equity markets. If necessary, the Company may seek financing for capital projects or working capital needs. Such financing, if required, will depend on several unpredictable factors, which are often beyond the control of the Company. These would include the expected expenditures for exploration and acquisition of new assets, which could be curtailed should funding not be available.

9. FINANCIAL INSTRUMENTS AND RISK FACTORS - *continued*

Risk Factors - *continued*

c) Market Risk

Market risk consists of foreign currency exchange risk, commodity price risk and interest rate risk. The objective of market risk management is to manage and control market risk exposures within acceptable limits while maximizing returns.

i) Foreign Currency Exchange Risk

Foreign currency exchange rate risk is the risk that the fair value or future cash flows will fluctuate from changes in foreign exchange rates. Although the Company is in the exploration stage and has not yet developed commercial mineral interests, the underlying market prices in Canada for minerals are impacted by changes in the exchange rate between the Canadian and the United States Dollar. The Company's exploration and evaluation costs, as well as other general and administrative costs are denominated in both Canadian and United States Dollars. The Company has not agreed to any arrangements to hedge its currency risk. As at June 30, 2026, one U.S. Dollar closed at $1.4210 and the average for the six months ended June 30, 2026 was $1.3781. Based on the net exposures as of June 30, 2026 and for the six months then ended and assuming that all other variables remain constant, a 10% change in the U.S. dollar exchange rates, would not have a material impact on the statement of loss and comprehensive loss.

ii) Commodity Price Risk

Commodity price risk is the risk that the fair value of financial assets and financial liabilities or expected future cash flows will fluctuate because of changes in commodity prices. Commodity prices for minerals are impacted by world economic events that dictate the levels of supply and demand as well as the relationship between the Canadian and United States Dollars, as outlined above. As the Company has not yet developed commercial mineral interests, it is not exposed to commodity price risk currently. However, the Company is indirectly exposed to commodity price risk as it impacts the Company's access to capital and funding and potentially its ability to finance its activities.

iii) Interest Rate Risk

Interest rate risk is the risk due to variability of interest rates. The Company is exposed to interest rate risk on its interest earning bank account. The income earned from its bank account balance is subject to the movements in interest rates. The Company has cash balances and maintains no-interest bearing debt, therefore, interest rate risk is minimized.

10. COMMITMENTS

The Company is party to an office rental sub-lease for $8,600 per month. The Company can terminate the rental arrangement by providing the landlord with a 12-month written notice at any time. Should the Company not invoke its termination clause, the minimum lease payments under the term of the lease are as follows:

- Remainder of 2026 - $51,600
- 2027 - $103,200
- 2028 - $103,200
- 2029 - $103,200
- 2030 - $34,400

11. CAPITAL MANAGEMENT

The Company considers its capital structure to include working capital and shareholders' equity. The Company monitors its capital structure and makes adjustments in light of changes in economic conditions and risk characteristics of the underlying assets and capital markets. In order to facilitate the management of capital and the development of its mineral properties, the Company prepares annual expenditure budgets which are regularly monitored and updated as necessary.

To maintain or adjust the capital structure, the Company may issue new equity or debt financing, if available, on favorable terms, option its mineral properties for cash and/or expenditure commitments from optionees, enter joint venture arrangements, or dispose of mineral properties.

The Company's investment policy is to hold cash and term deposits in interest-bearing bank accounts and highly liquid short-term, interest-bearing investments with maturities of one year or less which can be liquidated at any time without penalties. The Company is not subject to externally imposed capital requirements. There have been no significant changes in the Company's approach to capital management during the six months ended June 30, 2026.

12. SUBSEQUENT EVENTS

On August 18, 2026, the Company announced it had entered into a definitive purchase agreement (the "Agreement") to acquire the Northumberland Gold Project ("Northumberland") located in Nevada's Walker Lane, from subsidiaries of Newmont Corporation for upfront cash consideration of US$70 million (the "Transaction"). StrikePoint also agreed to make two additional contingent cash payments of US$25 million each in the future, the first within 120 days after completion of a Feasibility Study and the second within 120 days after achievement of certain commercial production milestones at Northumberland. Under the Agreement, Nu Gold LLC ("AcquireCo"), a newly incorporated wholly-owned subsidiary of 1599044 B.C. Ltd. ("HoldCo"), a newly incorporated wholly-owned subsidiary of StrikePoint, will acquire from Newmont USA Limited and Fronteer Development LLC, each a subsidiary of Newmont, certain claims, fee lands, licenses, permits and equipment making up the Northumberland Gold Project. The Transaction is an arm's length transaction.

Prior to completion of the Transaction and subject to approval from the TSX Venture Exchange (the "TSXV"), the Company will undertake a consolidation of its shares on a basis of 10 old shares for 1 new share (the "Consolidation").

In connection with and prior to the closing of the Transaction, 1599042 B.C. Ltd. ("FinCo"), a newly incorporated wholly-owned subsidiary of the Company, shall complete a Brokered Offering (as defined below). The Company has entered into an engagement letter with Canaccord Genuity Corp. ("Canaccord Genuity" or the "Underwriter") as lead underwriter for a bought deal private placement financing of 70,000,000 subscription receipts of FinCo (the **"**Subscription Receipts") at a price of $2.00 per Subscription Receipt for aggregate gross proceeds of $140 million (the "Brokered Offering"). In connection with the Brokered Offering, the Company has granted Canaccord Genuity an option (the "Underwriter's Option") to purchase additional Subscription Receipts for additional gross proceeds of up to $21 million. The Underwriter's Option is exercisable up to 48 hours prior to the closing of the Brokered Offering. Each Subscription Receipt will entitle the holder thereof to receive one post-Consolidation common share in the capital of the Company (each, a "Share") without any additional consideration or further action upon satisfaction of the Escrow Release Conditions (as defined below). The terms of the Brokered Offering were upsized on August 20, 2026, as described below.

12. SUBSEQUENT EVENT - *continued*

On August 20, 2026, StrikePoint announced that it had amended its agreement with Canaccord Genuity to increase the size of its previously announced Brokered Offering to 80,000,000 subscription receipts of FinCo at a price of $2.00 per subscription receipt for gross proceeds of $160 million. The Company also granted the Underwriter an option to purchase up to an additional 15,000,000 subscription receipts at $2.00 for additional gross proceeds of up to $30 million exercisable at any time up to 48 hours prior to the closing of the Brokered Offering.

The gross proceeds from the Brokered Offering, less certain expenses of the Underwriter (the "Escrowed Proceeds") will be placed into escrow, subject to the completion or satisfaction of all escrow release conditions, including, among other things, the completion or satisfaction of all conditions precedent included in the Agreement and the receipt of all required corporate and regulatory approvals in connection with the Transaction (collectively, the "Escrow Release Conditions") to be set out in a subscription receipt agreement to be entered into on or about the closing date of the Brokered Offering between the Company, FinCo, the Underwriter, and an escrow agent (the "Escrow Agent"). Provided that the Escrow Release Conditions are satisfied or waived (where permitted) prior to 5:00 p.m. (Toronto time) on the date that is 45 days following closing of the Brokered Offering (the "Escrow Release Deadline"), the Underwriter's fees will be released to the Underwriter from the Escrowed Proceeds, and the balance of the Escrowed Proceeds (less certain expenses of the Escrow Agent) will be released to the Company, and each Subscription Receipt shall be automatically converted into one Share of the Company upon the amalgamation of FinCo and HoldCo, pursuant to an amalgamation agreement to be entered into among the Company, FinCo, and HoldCo. In the event that the Escrow Release Conditions are not satisfied by the Escrow Release Deadline, the Escrow Agent shall return to the holders of the Subscription Receipts an amount equal to the aggregate offering price of the Subscription Receipts held by each such holder and their pro-rata portion of any interest or other income earned on the Escrowed Proceeds and the Subscription Receipts will be cancelled.

All securities issued pursuant to the Brokered Offering will be subject to the private company "indefinite" hold period set out in National Instrument 45-102 – *Resale of Securities* ("NI 45-102"). Upon satisfaction of the Escrow Release Conditions and the exchange of Subscription Receipts, the underlying Shares shall not be subject to any hold period set out in NI 45-102.

In addition, the Company intends to complete a non-brokered private placement of units of the Company (each, a "Unit") at a price of $0.20 per Unit ($2.00 on a post-Consolidation basis) for gross proceeds of up to $2 million (the "Non-Brokered Offering" and together with the Brokered Offering, the "Offerings"). Each Unit shall consist of one Share and one-half of one common share purchase warrant (each whole warrant, a "Warrant"). Each Warrant shall be exercisable into one Share (a "Warrant Share") for a period of three years from the closing date of the Non-Brokered Offering, at an exercise price of $0.30 per Warrant Share ($3.00 on a post-Consolidation basis). All securities issued pursuant to the Non-Brokered Offering will be subject to a hold period of four months and one day from the date of issuance in accordance with applicable securities legislation.

Closing of the Offerings and the Transaction are subject to certain customary conditions, including but not limited to, the receipt of all necessary approvals including the approval of the TSXV.

The Transaction constitutes a "Fundamental Acquisition" pursuant to TSXV Policy 5.3. Trading in the Company's common shares is expected to remain halted pending completion of the Transaction. No finder's fees are payable in connection with the Transaction or the Offerings.

12. SUBSEQUENT EVENT - *continued*

The Company anticipates that the closing of the Transaction will occur on or about the end of September 2026.

In addition, the Company announced that it has entered into promissory notes with certain individuals (collectively, the "Lenders") pursuant to which the Lenders have loaned the Company $500,000 (the "Loan") (of which $250,000 was received from directors and officers of the Company). The Loan is non-interest bearing and is due on demand of the Lenders. The Loan is subject to TSXV acceptance. No finder's fees will be paid or any securities issued in connection with the Loan.