
COPPER ROAD RESOURCES INC.
CONDENSED INTERIM FINANCIAL STATEMENTS
THREE AND SIX MONTHS ENDED
JUNE 30, 2026
(EXPRESSED IN CANADIAN DOLLARS)

Notice to Reader

The accompanying unaudited condensed interim financial statements of Copper Road Resources Inc. (the "Company") have been prepared by and are the responsibility of management. The unaudited condensed interim financial statements as at and for the three and six months ended June 30, 2026 have not been reviewed by the Company's auditors.

Copper Road Resources Inc.

Condensed Interim Statements of Financial Position
(Expressed in Canadian dollars)
(Unaudited)

	As at June 30, 2026	As at December 31, 2025
ASSETS		
Current assets		
Cash	\$ 1,371,276	\$ 1,125,894
Prepaid expenses	20,581	5,181
Sales tax recoverable	28,323	5,585
Marketable securities (note 3)	1,958,893	3,312,309
Total current assets	3,379,073	4,448,969
Non-current assets		
Equipment (note 4)	1,552	-
Total non-current assets	1,552	-
Total assets	\$ 3,380,625	\$ 4,448,969
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current liabilities		
Amounts payable and other liabilities (note 12)	\$ 222,129	\$ 169,099
Flow-through share liability (note 5)	165,548	93,666
Total liabilities	387,677	262,765
Shareholders' equity		
Share capital (note 6)	28,934,832	28,092,260
Reserves (notes 7 and 8)	895,562	896,553
Accumulated deficit	(26,837,446)	(24,802,609)
Total shareholders' equity	2,992,948	4,186,204
Total liabilities and shareholders' equity	\$ 3,380,625	\$ 4,448,969

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

Nature of operations and going concern (note 1)

Commitments (note 14)

Subsequent events (note 15)

Copper Road Resources Inc.

Condensed Interim Statements of (Loss) Income and Comprehensive (Loss) Income
(Expressed in Canadian dollars)
(Unaudited)

	Three Months Ended June 30,		Six Months Ended June 30,	
	2026	2025	2026	2025
Operating expenses				
Exploration and evaluation expenditures (note 10)	\$ 182,948	\$ -	\$ 596,474	\$ (6,000)
General and administrative (note 11)	74,247	37,723	212,945	75,726
Share-based compensation (note 8)	38,988	-	38,988	-
Depreciation (note 4)	123	-	247	-
Operating loss before the following	(296,306)	(37,723)	(848,654)	(69,726)
Premium recovery on flow-through shares (note 5(iii))	29,510	-	88,752	-
Unrealized (loss) gain on marketable securities (note 3)	(436,299)	400,523	(1,353,416)	422,362
Realized gain on sale of marketable securities (note 3)	-	14,020	-	14,020
Net (loss) income and comprehensive (loss) income for the period	\$ (703,095)	\$ 376,820	\$ (2,113,318)	\$ 366,656
Basic and diluted (loss) income per share (note 9)	\$ (0.01)	\$ 0.01	\$ (0.02)	\$ 0.01
Weighted average number of common shares outstanding - basic and diluted (note 9)	100,116,417	65,016,316	96,276,371	65,016,316

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

Copper Road Resources Inc.

Condensed Interim Statements of Changes in Equity

(Expressed in Canadian dollars)

(Unaudited)

	Share capital	Reserves	Accumulated deficit	Total
Balance, December 31, 2025	\$ 28,092,260	\$ 896,553	\$ (24,802,609)	\$ 4,186,204
Shares issued through private placements (note 6(b)(ii)(iii))	1,050,508	-	-	1,050,508
Share issue costs (note 6(b)(ii)(iii))	(159,802)	38,502	-	(121,300)
Flow-through share premium (note 5(i)(ii))	(160,634)	-	-	(160,634)
Shares issued for acquisition of mining property (note 6(b)(i))	112,500	-	-	112,500
Stock options expired	-	(78,481)	78,481	-
Share-based compensation (note 8)	-	38,988	-	38,988
Net loss for the period	-	-	(2,113,318)	(2,113,318)
Balance, June 30, 2026	\$ 28,934,832	\$ 895,562	\$ (26,837,446)	\$ 2,992,948
Balance, December 31, 2024	\$ 27,622,161	\$ 689,597	\$ (27,814,791)	\$ 496,967
Warrants expired	-	(148,874)	148,874	-
Net income for the period	-	-	366,656	366,656
Balance, June 30, 2025	\$ 27,622,161	\$ 540,723	\$ (27,299,261)	\$ 863,623

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

Copper Road Resources Inc.
Condensed Interim Statements of Cash Flows
(Expressed in Canadian dollars)
(Unaudited)

	Six Months Ended June 30,	
	2026	2025
Operating activities		
Net (loss) income for the period	\$ (2,113,318)	\$ 366,656
Adjustments for:		
Share-based compensation (note 8)	38,988	-
Unrealized loss (gain) on marketable securities (note 3)	1,353,416	(422,362)
Realized gain on sale of marketable securities (note 3)	-	(14,020)
Shares issued for acquisition of mining property (note 6(b)(i))	112,500	-
Depreciation (note 4)	247	-
Premium recovery on flow-through shares (note 5(iii))	(88,752)	-
Changes in non-cash working capital items:		
Prepaid expenses	(15,400)	(5,255)
Sales tax recoverable	(22,738)	35,693
Amounts payable and other liabilities	53,030	(18,297)
Net cash used in operating activities	(682,027)	(57,585)
Investing activities		
Proceeds from sale of marketable securities (note 3)	-	39,620
Purchase of equipment (note 4)	(1,799)	-
Net cash (used in) provided by investing activities	(1,799)	39,620
Financing activities		
Proceeds from private placements (note 6(b)(ii)(iii))	1,050,508	-
Shares issue costs (note 6(b)(ii)(iii))	(121,300)	-
Net cash provided by financing activities	929,208	-
Net change in cash	245,382	(17,965)
Cash, beginning of period	1,125,894	101,098
Cash, end of period	\$ 1,371,276	\$ 83,133

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

Copper Road Resources Inc.

Notes to Condensed Interim Financial Statements

Three and Six Months Ended June 30, 2026

(Expressed in Canadian dollars)

(Unaudited)

1. Nature of operations and going concern

Copper Road Resources Inc. (the "Company" or "Copper Road") was incorporated by a Certificate of Incorporation issued pursuant to the provisions of the Ontario Business Corporations Act on December 13, 2002. The Company is engaged in the acquisition, exploration and evaluation of properties for the mining of precious and base metals. The primary office of the Company is located at 82 Richmond Street East, Toronto, Ontario, M5C 1P1.

These unaudited condensed interim financial statements have been prepared on the basis of accounting principles applicable to a going concern, which assume 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 as they come due. In assessing whether the going concern assumption is appropriate, management takes into account all available information about the future, which is at least, but is not limited to, twelve months from the end of the reporting period.

The Company incurred a loss of \$2,113,318 for the six months ended June 30, 2026 (June 30, 2025 - income of \$366,656) and as at June 30, 2026, had an accumulated deficit of \$26,837,446 (December 31, 2025 - \$24,802,609). Although the Company's current working capital is positive, this position is not expected to be sustainable without additional financing.

The business of acquisition, exploration and evaluation for minerals involves a high degree of risk and there can be no assurance that the current exploration programs will result in profitable operations.

The Company is in the process of exploring its mineral properties and has not yet determined whether these properties contain mineral reserves that are economically recoverable. The Company's continued existence is dependent upon the establishment of a sufficient quantity of economically recoverable reserves, the ability of the Company to obtain necessary financing to complete the development and upon future profitable production or proceeds from the disposition of these assets.

Although the Company has taken steps to verify title to the properties on which it is conducting its exploration activities, these procedures do not guarantee the Company's title. Property title may be subject to government licensing requirements or regulations, social licensing requirements, unregistered prior agreements, unregistered claims and non-compliance with regulatory and environmental requirements. The Company's assets may also be subject to increases in taxes and royalties, renegotiation of contracts, currency exchange fluctuations and restrictions, and political uncertainty.

These factors indicate the existence of a material uncertainty that casts significant doubt on the Company's ability to continue as a going concern. These unaudited condensed interim financial statements do not reflect the adjustments to the carrying values of assets and liabilities and the reported expenses and classification of assets and liabilities that would be necessary if the Company were unable to realize its assets and settle its liabilities as a going concern in the normal course of operations for the foreseeable future. These adjustments could be material.

2. Material accounting policies

Statement of compliance

The Company applies IFRS® Accounting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB"). These unaudited condensed interim financial statements have been prepared in accordance with International Accounting Standard 34 - Interim Financial Reporting. Accordingly, they do not include all of the information required for full annual financial statements required by IFRS as issued by the IASB.

Copper Road Resources Inc.
Notes to Condensed Interim Financial Statements
Three and Six Months Ended June 30, 2026
(Expressed in Canadian dollars)
(Unaudited)

2. Material accounting policies (continued)

Statement of compliance (continued)

The policies applied in these unaudited condensed interim financial statements are based on IFRSs issued and outstanding as of August 27, 2026, the date the Board of Directors approved the statements. The same accounting policies and methods of computation are followed in these unaudited condensed interim financial statements as compared with the most recent annual financial statements as at and for the year ended December 31, 2025, except as noted below. Any subsequent changes to IFRS that are given effect in the Company's annual financial statements for the year ending December 31, 2026 could result in restatement of these unaudited condensed interim financial statements.

New accounting standards adopted

The following amendments were effective for the Company from January 1, 2026:

- Classification and measurement of Financial Instruments - Amendments to IFRS 9 Financial Instruments and IFRS 7 Financial Instruments: Disclosures
- Annual Improvements to IFRS Accounting Standards - Amendments to:
 - IFRS 7 Financial Instruments: Disclosures and its accompanying Guidance on implementing IFRS 7;
 - IFRS 9 Financial Instruments;
 - IFRS 10 Consolidated Financial Statements; and
 - IAS 7 Statement of Cash flows

There was no material impact on the unaudited condensed interim financial statements as a result of their adoption.

Equipment

Depreciation is recognized based on the cost of an item of equipment, less its estimated residual value, over its estimated useful life at the following rates:

Detail	Percentage	Method
Computer equipment	30%	Declining balance

An asset's residual value, useful life and depreciation method are reviewed on an annual basis and adjusted if appropriate.

At each financial position reporting date, the carrying amounts of the Company's assets are reviewed to determine whether there is any indication that those assets are impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment, if any.

The recoverable amount is the higher of fair value less disposal costs and value in use. In assessing value in use, the estimated future cash flows are discounted at a rate that reflects current market assessments of the pre-tax time value of money and the risks specific to the asset. If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount and the impairment loss is recognized in the statements of (loss) income and comprehensive (loss) income.

Copper Road Resources Inc.

Notes to Condensed Interim Financial Statements

Three and Six Months Ended June 30, 2026

(Expressed in Canadian dollars)

(Unaudited)

2. Material accounting policies (continued)

Future accounting pronouncements

Certain pronouncements were issued by the IASB or the IFRS Interpretations Committee that are mandatory for accounting periods commencing on or after January 1, 2027. Many are not applicable or do not have a significant impact to the Company and have been excluded.

Presentation and Disclosure in Financial Statements (IFRS 18)

In April 2024, the IASB issued IFRS 18 Presentation and Disclosure in Financial Statements to improve reporting of financial performance. The new standards replaces IAS 1 Presentation of Financial Statements. IFRS 18 introduces new categories and required subtotals in the statement of income and loss and also requires disclosure of management defined performance measures. It also includes new requirements for the location, aggregation and disaggregation of financial information. The standard is effective for annual reporting periods beginning on or after January 1, 2027, including interim financial statements. Retrospective application is required and early adoption is permitted.

3. Marketable securities

	Number of shares	Fair market value
Balance, December 31, 2025	1,858,812	\$ 3,312,309
Unrealized loss	-	(1,353,416)
Balance, June 30, 2026	1,858,812	\$ 1,958,893

During the three and six months ended June 30, 2026, the Company recorded an unrealized loss on marketable securities of \$436,299 and \$1,353,416, respectively (three and six months ended June 30, 2025 - unrealized gain of \$400,523 and \$422,362, respectively) in the unaudited condensed interim statement of (loss) income. During the three and six months ended June 30, 2026, the Company sold nil common shares of Sterling Metal Corp. ("Sterling") for gross proceeds of \$nil (three and six months ended June 30, 2025 - 80,000 common shares of Sterling for gross proceeds of \$39,620) which resulted in a gain on sale of marketable securities of \$nil (three and six months ended June 30, 2025 - \$14,020).

4. Equipment

Cost	Computer equipment
Balance, December 31, 2025	\$ -
Additions	1,799
Balance, June 30, 2026	\$ 1,799

Accumulated depreciation	Computer equipment
Balance, December 31, 2025	\$ -
Depreciation during the period	247
Balance, June 30, 2026	\$ 247

Carrying value	Computer equipment
Balance, December 31, 2025	\$ -
Balance, June 30, 2026	\$ 1,552

Copper Road Resources Inc.

Notes to Condensed Interim Financial Statements

Three and Six Months Ended June 30, 2026

(Expressed in Canadian dollars)

(Unaudited)

5. Flow-through share liability

The following is a continuity schedule of the liability of the flow-through shares issuance:

Balance, December 31, 2025	\$	93,666
Liability incurred on flow-through shares issued (i)(ii)		160,634
Settlement of flow-through share liability by incurring expenditures (iii)		(88,752)
Balance, June 30, 2026	\$	165,548

(i) The flow-through shares issued in the private placement completed on March 16, 2026 were issued at a premium to the market price in recognition of the tax benefits accruing to subscribers (Note 6(b)(ii)). The flow-through premium was calculated to be \$62,945.

(ii) The flow-through shares issued in the private placement completed on May 4, 2026 were issued at a premium to the market price in recognition of the tax benefits accruing to subscribers (Note 6(b)(iii)). The flow-through premium was calculated to be \$97,689.

(iii) The flow-through premium is derecognized through income as the eligible expenditures are incurred. For the six months ended June 30, 2026, the Company satisfied \$88,752 (six months ended June 30, 2025 - \$nil) of the commitment by incurring eligible expenditures of \$422,520 (six months ended June 30, 2025 - \$nil).

6. Share capital

a) Authorized share capital

The authorized share capital consisted of an unlimited number of common shares. The common shares do not have a par value. All issued shares are fully paid.

b) Common shares issued

As at June 30, 2026, the issued share capital amounted to \$28,934,832 (December 31, 2025 - \$28,092,260). Changes in issued share capital for the periods presented are as follows:

	Number of common shares	Amount
Balance, December 31, 2024 and June 30, 2025	65,016,316	\$ 27,622,161

	Number of common shares	Amount
Balance, December 31, 2025	89,797,153	28,092,260
Shares issued for acquisition of mining property (i)	2,250,000	112,500
Shares issued through private placements (ii)(iii)	9,466,122	1,050,508
Flow-through share premium (ii)(iii)	-	(160,634)
Share issue costs (ii)(iii)	-	(159,802)
Balance, June 30, 2026	101,513,275	\$ 28,934,832

(i) Refer to note 10. The fair value was estimated based on the closing price of the Company's share on the date of issue.

Copper Road Resources Inc.
Notes to Condensed Interim Financial Statements
Three and Six Months Ended June 30, 2026
(Expressed in Canadian dollars)
(Unaudited)

6. Share capital (continued)

b) Common shares issued (continued)

(ii) On March 16, 2026, the Company completed a non-brokered private placement of 5,656,522 flow-through shares of the Company at a price of \$0.115 per flow-through shares for aggregate gross proceeds of \$650,500. Each flow-through share was comprised of one common share of the Company issued as a "flow-through share" within the meaning of the Income Tax Act (Canada) (the "Tax Act"). The securities issued pursuant to the offering will be subject to a statutory hold period of four months and one day from the date of issuance in accordance with applicable securities laws.

In connection with the offering, the Company paid a commission in the aggregate amount of \$38,344 and issued 250,478 finder warrants to eligible finders. Each finder's warrant entitles the holder to acquire one common share in the capital of the Company at a price of \$0.115 for a period of 18 months following the closing of the offering. The fair value of the 250,478 finder's warrants was estimated at \$21,903 on the date of grant using the Black-Scholes option pricing model with the following assumptions: exercise price of \$0.115; expected dividend yield of 0%; risk-free interest rate of 2.68%; expected volatility of 260% and an expected life of 18 months. The fair value assigned to these warrants was \$21,903. Other cash costs amounted to \$41,001. The flow-through premium was calculated to be \$62,945 using a residual approach.

An officer of the Company subscribed for an aggregate of 23,698 flow-through shares for gross proceeds of \$2,725.

(iii) On May 4, 2026, the Company completed a non-brokered private placement of 3,809,600 flow-through shares of the Company at a price of \$0.105 per flow-through shares for aggregate gross proceeds of \$400,008. Each flow-through share was comprised of one common share of the Company issued as a "flow-through share" within the Tax Act. The securities issued pursuant to the offering will be subject to a statutory hold period of four months and one day from the date of issuance in accordance with applicable securities laws.

In connection with the offering, the Company paid a commission in the aggregate amount of \$28,000 and issued 266,672 finder warrants to eligible finders. Each finder's warrant entitles the holder to acquire one common share in the capital of the Company at a price of \$0.105 for a period of 18 months following the closing of the offering. The fair value of the 266,672 finder's warrants was estimated at \$16,599 on the date of grant using the Black-Scholes option pricing model with the following assumptions: exercise price of \$0.105; expected dividend yield of 0%; risk-free interest rate of 3.00%; expected volatility of 236% and an expected life of 18 months. The fair value assigned to these warrants was \$16,599. Other cash costs amounted to \$13,955. The flow-through premium was calculated to be \$97,689 using a residual approach.

7. Warrants

The following table reflects the continuity of warrants for the periods ended June 30, 2026 and June 30, 2025:

	Number of warrants	Weighted average exercise price (\$)
Balance, December 31, 2024	10,074,680	0.151
Expired	(5,000,000)	0.150
Balance, June 30, 2025	5,074,680	0.150
Balance, December 31, 2025	28,845,879	0.059
Issued (note 6(b)(ii)(iii))	517,150	0.110
Balance, June 30, 2026	29,363,029	0.062

Copper Road Resources Inc.

Notes to Condensed Interim Financial Statements
Three and Six Months Ended June 30, 2026
(Expressed in Canadian dollars)
(Unaudited)

7. Warrants (continued)

The following table reflects the actual warrants issued and outstanding as of June 30, 2026:

Number of warrants outstanding	Grant date fair value (\$)	Exercise price (\$)	Expiry date
3,202,180	118,196	0.150	July 26, 2026
13,150,309	205,929	0.050	June 24, 2027
12,493,390	207,195	0.050	June 30, 2027
250,478	21,903	0.115	September 16, 2027
266,672	16,599	0.105	November 4, 2027
29,363,029	569,822	0.062	

8. Stock options

The following table reflects the continuity of stock options:

	Number of stock options	Weighted average exercise price (\$)
Balance, December 31, 2024 and June 30, 2025	2,950,000	0.18
Balance, December 31, 2025	5,750,000	0.09
Granted (i)	400,000	0.10
Cancelled	(700,000)	0.15
Balance, June 30, 2026	5,450,000	0.17

(i) On April 22, 2026, the Company granted a total of 400,000 incentive stock options to a consultant of the Company at the exercise price of \$0.10, expiring April 22, 2031. The options vest immediately. The grant date fair value of \$38,988 was valued using the Black-Scholes valuation model with the following assumptions: share price of \$0.10, expected dividend yield of 0%, expected volatility of 197% which is based on historical volatility of the Company's share price, risk-free rate of return of 3.10% and an expected maturity of 5 years. For the three and six months ended June 30, 2026, \$38,988 was expensed to share-based compensation (three and six months ended June 30, 2025 - \$nil).

The following table reflects the actual stock options issued and outstanding as of June 30, 2026:

Expiry date	Exercise price (\$)	Weighted average remaining contractual life (years)	Number of options outstanding	Number of options vested (exercisable)
July 12, 2026	0.11	0.03	100,000	100,000
February 10, 2027	0.15	0.62	850,000	850,000
November 2, 2027	0.15	1.34	500,000	500,000
October 3, 2030	0.05	4.26	1,600,000	1,600,000
December 8, 2030	0.05	4.44	2,000,000	1,000,000
April 22, 2031	0.10	4.81	400,000	400,000
		3.46	5,450,000	4,450,000

Copper Road Resources Inc.

Notes to Condensed Interim Financial Statements

Three and Six Months Ended June 30, 2026

(Expressed in Canadian dollars)

(Unaudited)

9. Net (loss) income per common share

The calculation of basic and diluted (loss) income per share for the three and six months ended June 30, 2026 was based on the loss attributable to common shareholders of \$(703,095) and \$(2,113,318), respectively (June 30, 2025 - \$376,820 and \$366,656, respectively) and the weighted average number of common shares outstanding of 100,116,417 and 96,276,371, respectively (June 30, 2025 - 65,016,316 and 65,016,316, respectively). Diluted (loss) income per share did not include the effect of 5,450,000 stock options (June 30, 2025 - 2,950,000 stock options) and 29,363,029 warrants (June 30, 2025 - 5,074,680 warrants) as they are anti-dilutive.

10. Exploration and evaluation expenditures

	Three Months Ended June 30,		Six Months Ended June 30,	
	2026	2025	2026	2025
Copper Road Project				
Consulting fees (recovery)	\$ -	\$ -	\$ -	\$ (6,000)
	\$ -	\$ -	\$ -	\$ (6,000)
Ben Nevis Property				
Consulting fees	\$ 34,334	\$ -	\$ 34,334	\$ -
Geophysics	48,600	-	280,428	-
Property acquisition costs (i)	-	-	150,000	-
General and geology	98,066	-	98,066	-
Property maintenance	1,413	-	2,468	-
Legal	-	-	22,263	-
Travel, hotel and meals	535	-	8,915	-
	\$ 182,948	\$ -	\$ 596,474	\$ -
Total	\$ 182,948	\$ -	\$ 596,474	\$ (6,000)

(i) On January 29, 2026, the Company announced that it has entered into four separate option agreements to acquire options to earn a 100% interest in certain mining claims and patented mining claims, located in northeast Ontario (the "Ben Nevis Project"). The Company has made initial aggregate milestone payments of \$37,500 and issued 2,250,000 common shares (valued at \$112,500) of the Company in connection with the option of the Ben Nevis Project with the following payments remaining:

	Cash (\$)	Shares
- Year 1	65,000	750,000
- Year 2	120,000	1,450,000
- Year 3	200,000	2,750,000
- Certain other events	-	2,000,000
Total	385,000	6,950,000

The Company has also granted a 2% Net Smelter Return Royalty ("NSR") to the optionors over the optioned claims. The patents that were optioned have existing royalties and therefore no new royalties were created. The Company has the option to purchase ½ or 1.0% of the 2% NSRs for \$2.5 million. The Company has a further option to purchase 0.5% of the NSRs over a portion of the claims for \$3.0 million with a Right of First Refusal on the balance of the NSRs. The Company has also assumed royalties on the patented claims to Wallbridge Mining Company Limited in the amount of three percent (3%) NSR for precious metals and two percent (2%) NSR for other minerals as well as an additional one percent to other holders.

Copper Road Resources Inc.
Notes to Condensed Interim Financial Statements
Three and Six Months Ended June 30, 2026
(Expressed in Canadian dollars)
(Unaudited)

11. General and administrative

	Three Months Ended June 30,		Six Months Ended June 30,	
	2026	2025	2026	2025
Professional fees (note 12)	\$ 38,050	\$ 19,598	\$ 86,715	\$ 46,346
Office and general	9,996	3,678	15,353	7,696
Reporting issuer costs	-	7,373	-	14,381
Shareholder and investors relations	25,985	6,921	110,303	6,921
Bank charges	216	153	574	382
	\$ 74,247	\$ 37,723	\$ 212,945	\$ 75,726

12. Related party disclosures

Related parties include the Board of Directors and officers, close family members and enterprises that are controlled by these individuals as well as certain persons performing similar functions.

Remuneration of directors and key management personnel including Chief Executive Officer ("CEO"), Chief Financial Officer ("CFO") and directors of the Company was as follows:

	Three Months Ended June 30,		Six Months Ended June 30,	
	2026	2025	2026	2025
Management compensation and salaries and benefits ⁽¹⁾	\$ 21,411	\$ 4,635	\$ 41,046	\$ 9,270

⁽¹⁾ Salaries and benefits include director fees. The Board of Directors and select officers do not have employment or service contracts with the Company. Directors are entitled to director fees and stock options for their services and officers are entitled to fees and stock options for their services. As at June 30, 2026, officers and directors (excluding the CFO) were owed \$nil (December 31, 2025 - \$nil) and this amount was included in amounts payable and other liabilities.

The Company entered into the following transactions with related parties:

		Three Months Ended June 30,		Six Months Ended June 30,	
	Notes	2026	2025	2026	2025
Marrelli Group	(i)	\$ 11,387	\$ 13,505	\$ 19,857	\$ 24,835
Dixcart Trust Corporation Limited ("Dixcart")	(ii)	\$ 3,033	\$ 5,957	\$ 5,290	\$ 11,140

(i) During the three and six months ended June 30, 2026, the Company paid professional fees of \$11,387 and \$19,857, respectively (three and six months ended June 30, 2025 - \$13,505 and \$24,835, respectively) to Marrelli Support Services Inc., and certain of its affiliates, together known as the "Marrelli Group", for: (i) Carmelo Marrelli beneficial owner of the Marrelli Group, to act as the CFO of the Company, and (ii) bookkeeping and office support, regulatory filing services, and press release services. The Marrelli Group was owed \$8,237 (December 31, 2025 - \$14,482) and these amounts were included in amounts payable and other liabilities.

(ii) Shaun Drake, who is the Corporate Secretary Officer of the Company, is an employee of Dixcart. During the three and six months ended June 30, 2026, the Company paid professional fees of \$3,033 and \$5,290, respectively (three and six months ended June 30, 2025 - \$5,957 and \$11,140, respectively) to Dixcart. The amounts charged by Dixcart are recorded at their exchange value. As at June 30, 2026, Dixcart was owed \$3,033 (December 31, 2025 - \$3,021).

Copper Road Resources Inc.
Notes to Condensed Interim Financial Statements
Three and Six Months Ended June 30, 2026
(Expressed in Canadian dollars)
(Unaudited)

12. Related party disclosures (continued)

(iii) Please see note 6(b)(ii).

All amounts due to related parties are unsecured, non-interest bearing and due on demand.

13. Segmented information

The Company's operations comprise a single reporting operating segment engaged in mineral exploration in Canada. As the operations comprise a single reporting segment, amounts disclosed in the unaudited condensed interim financial statements also represent segment amounts. In order to determine reportable operating segments, the chief operating decision maker reviews various factors including geographical location, quantitative thresholds and managerial structure.

14. Commitments

Flow-through shares

Pursuant to the terms of a flow-through share agreement, the Company has complied with flow-through contractual obligations to subscribers with respect to the Income Tax Act (Canada) requirements for flow-through shares. As of June 30, 2026, the Company is committed to incurring approximately \$312,500 of current year Canadian Exploration Expenditures (as such term is defined in the Income Tax Act (Canada)) by December 31, 2026 arising from the flow-through offerings. As of June 30, 2026, the Company is committed to incurring approximately \$1,050,508 of current year Canadian Exploration Expenditures by December 31, 2027 arising from the flow-through offerings.

15. Subsequent events

(i) On July 2, 2026, the Company announced the appointment of Sonya Pekar to the position of Vice-President, Corporate Development.

(ii) On July 12, 2026, 100,000 stock options with an exercise price of \$0.11 expired unexercised.

(iii) On July 26, 2026, 3,202,180 warrants with an exercise price of \$0.15 expired unexercised.

(iv) On July 28, 2026, the Company announced the issuance of 300,000 options with a strike price of \$0.06 per share and vest immediately with an expiry of July 28, 2031.