



Stockworks Gold Inc.
(formerly Rover Critical Minerals Corp.)

Condensed Interim Consolidated Financial Statements

For the three and nine months ended September 30, 2025 and 2024

(Unaudited - Expressed in Canadian dollars)

Notice of Disclosure of Non-auditor Review of the Condensed Interim Consolidated Financial Statements for the Three and Nine Months Ended September 30, 2025 and 2024

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 Stockworks Gold Inc. (formerly Rover Critical Minerals Corp.) for the interim periods ended September 30, 2025 and 2024, have been prepared in accordance with International Accounting Standard 34 *Interim Financial Reporting*, as issued by the International Accounting Standards Board, and are the responsibility of management.

The independent auditors, Dale Matheson Carr-Hilton LaBonte LLP, have not performed a review of these unaudited condensed interim consolidated financial statements.

November 26, 2025

STOCKWORKS GOLD INC. (formerly ROVER CRITICAL MINERALS CORP.)
Condensed Interim Consolidated Statements of Financial Position
(Unaudited - Expressed in Canadian dollars)

	Note	September 30, 2025	December 31, 2024
		\$	\$
ASSETS			
Current			
Cash		47,306	6,164
Prepaid expenses and deposits	6	118,678	53,571
Sales tax receivable		6,323	3,564
		172,307	63,299
Restricted cash	7	47,045	117,277
Exploration and evaluation assets	8	4,918,408	4,943,475
Equipment	9	9,903	39,163
Total assets		5,147,663	5,163,214
LIABILITIES			
Current			
Accounts payable and accrued liabilities	10,14(b)	643,013	541,333
Promissory notes	11,14(b)	7,478	104,404
Current portion of loans payable	12	7,536	7,536
		658,027	653,273
Loans payable	12	13,677	18,066
Total liabilities		671,704	671,339
SHAREHOLDERS' EQUITY			
Share capital	13(b)	9,626,365	8,840,832
Warrant reserves	13(c)	739,765	1,221,781
Stock option reserves	13(d)	288,143	322,632
Contributed surplus		2,699,781	1,992,096
Deficit		(8,878,095)	(7,885,466)
Total shareholders' equity		4,475,959	4,491,875
Total liabilities and shareholders' equity		5,147,663	5,163,214

Nature of operations and going concern (Note 1)
Subsequent events (Note 17)

Approved and authorized for issuance by the Board of Directors:

"Pieter Bakker"

Director

"R. Judson Culter"

Director

STOCKWORKS GOLD INC. (formerly ROVER CRITICAL MINERALS CORP.)
Condensed Interim Consolidated Statements of Loss and Comprehensive Loss
(Unaudited - Expressed in Canadian dollars)

	Note	Three months ended September 30,		Nine months ended September 30,	
		2025	2024	2025	2024
		\$	\$	\$	\$
Operating expenses					
Administrative fees	14(a)	23,914	57,300	90,546	207,240
Share-based compensation	13(d)	60,612	2,566	60,612	40,673
Professional fees		17,848	40,905	41,522	78,149
Transfer agent and filing fees		8,217	6,164	24,089	26,189
Investor relations and marketing consulting		14,480	58,744	15,431	109,195
Office expenses and dues		1,799	1,868	11,017	13,196
Interest expense	11,12(b)	1,482	1,941	10,469	6,658
Rent and maintenance		318	8,176	7,852	24,259
Loss on disposal of equipment	9	-	-	6,977	-
Insurance		1,310	1,310	3,930	4,068
Travel		1,622	370	2,805	10,112
Bank fees and interest		1,226	1,148	2,801	3,228
Communications		589	955	1,663	2,895
Marketing and events		-	-	-	21,154
Foreign exchange loss (gain)		4,705	(3,344)	(834)	4,932
		138,122	178,103	278,880	551,948
Other income (expense)					
Grant income	12(a)	-	-	-	10,000
Interest income		4,254	3,832	4,254	4,578
Impairment of exploration and evaluation asset	8	(711,527)	-	(711,527)	-
Net loss and comprehensive loss		(845,395)	(174,271)	(986,153)	(537,370)
Net loss per share:					
Basic and diluted (Note 1)		(0.06)	(0.03)	(0.09)	(0.09)
Weighted average number of common shares:					
Basic and diluted (Note 1)		14,609,098	6,664,131	11,077,802	5,965,708

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

STOCKWORKS GOLD INC. (formerly ROVER CRITICAL MINERALS CORP.)
Condensed Interim Consolidated Statements of Loss and Comprehensive Loss
(Unaudited - Expressed in Canadian dollars)

	Nine months ended September 30,	
	2025	2024
	\$	\$
Operating activities		
Net loss	(986,153)	(537,370)
Adjustments for:		
Share-based compensation	60,612	58,173
Interest expense	10,469	6,658
Loss on disposal of equipment	6,977	-
Grant income	-	(10,000)
Impairment of exploration and evaluation asset	711,527	-
Changes in non-cash working capital items:		
Prepaid expenses and deposits	(65,107)	(22,230)
Sales tax receivable	(2,759)	(4,747)
Accounts payable and accrued liabilities	(37,305)	65,286
Cash used in operating activities	(301,739)	(444,230)
Investing activities		
Transaction costs related to the acquisition of 1484902 B.C. Ltd	(375)	-
Expenditure on exploration and evaluation assets	-	(244,120)
Repayment of unspent grant received from the Government of NWT	-	(130,687)
Release of restricted cash	117,277	75,000
Purchase of land use permit on Cabin Gold Property	(47,045)	-
Cash provided by (used in) investing activities	69,857	(299,807)
Financing activities		
Proceeds from unit financings	387,548	497,244
Unit issuance costs	(2,740)	(2,812)
Repayments on loan payable	(5,652)	(5,024)
Proceeds from refinancing Loan	-	30,000
Repayment of CEBA loan	-	(30,000)
Proceeds from promissory notes	57,500	250,000
Repayments of promissory notes	(163,632)	(153,386)
Cash provided by financing activities	273,024	586,022
Net change in cash	41,142	(158,015)
Cash, beginning of period	6,164	200,671
Cash, end of period	47,306	42,656
Supplemental cash flow information:		
Expenditure on exploration and evaluation assets included in accounts payable and accrued liabilities	298,903	66,179
Transaction costs related to the acquisition of 1484902 B.C Ltd included in accounts payable and accrued liabilities	15,438	-
Shares issued for exploration property purchase option agreements settlements	24,817	30,000
Shares issued for the acquisition of 1484902 B.C Ltd	500,000	-
Issuance of shares to settle trades payables	-	32,500
Cash interest received	4,254	4,578
Cash interest paid on promissory notes	(13,160)	3,386
Cash interest paid on Refinancing Loan	1,263	5,024

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

STOCKWORKS GOLD INC. (formerly ROVER CRITICAL MINERALS CORP.)
Condensed Interim Consolidated Statements of Changes in Shareholders' Equity
(Unaudited - Expressed in Canadian dollars, except number of shares)

	Common Shares ⁽¹⁾	Share capital	Warrant reserves	Stock option reserves	Contributed surplus	Deficit	Total shareholders' equity
	#	\$	\$	\$	\$	\$	\$
Balance, December 31, 2023	5,259,835	8,487,264	1,212,547	390,775	1,681,232	(7,297,140)	4,474,678
Proceeds from May \$0.30 unit financing, net of unit issuance costs	1,091,147	189,820	137,524	-	-	-	327,344
Adjustment to proceeds from May \$0.30 unit financing	-	(846)	(606)	-	-	-	(1,452)
Shares issued for exploration property purchase option agreements settlements	100,000	30,000	-	-	-	-	30,000
Proceeds from September \$0.30 unit financing, net of unit issuance costs	566,335	104,256	64,284	-	-	-	168,540
Shares issued for services	65,000	32,500	-	-	-	-	32,500
Expired warrants	-	-	(198,122)	-	198,122	-	-
Expired stock options	-	-	-	(82,750)	82,750	-	-
Share-based compensation	-	-	-	40,673	-	-	40,673
Net loss and comprehensive loss	-	-	-	-	-	(537,370)	(537,370)
Balance, September 30, 2024	7,082,317	8,842,994	1,215,627	348,698	1,962,104	(7,834,510)	4,534,913
Proceeds from December \$0.30 unit financing, net of unit issuance costs	66,225	12,088	6,154	-	-	-	18,242
Adjustment to shares issued for services	-	(14,250)	-	-	-	-	(14,250)
Expired stock options	-	-	-	(29,992)	29,992	-	-
Share-based compensation	-	-	-	3,926	-	-	3,926
Net loss and comprehensive loss	-	-	-	-	-	(50,956)	(50,956)
Balance, December 31, 2024	7,148,542	8,840,832	1,221,781	322,632	1,992,096	(7,885,466)	4,491,875
Adjustment to number of common shares outstanding	14	-	-	-	-	-	-
Expired warrants	-	-	(612,584)	-	612,584	-	-
Expired stock options	-	-	-	(95,101)	95,101	-	-
Shares issued for the acquisition of 1484902 B.C. Ltd	5,000,000	500,000	-	-	-	-	500,000
Shares issued for exploration property advance royalty agreement	112,803	24,817	-	-	-	-	24,817
Proceeds from July \$0.15 unit financing, net of unit issuance costs	2,583,654	260,716	124,092	-	-	-	384,808
Share-based compensation	-	-	-	60,612	-	-	60,612
Warrant modification adjustment	-	-	6,476	-	-	(6,476)	-
Net loss and comprehensive loss	-	-	-	-	-	(986,153)	(986,153)
Balance, September 30, 2025	14,845,013	9,626,365	739,765	288,143	2,699,781	(8,878,095)	4,475,959

(1) On April 15, 2025, the Company completed a consolidation of its common shares on a 10:1 basis. Note 1 describes the full effect on the condensed interim consolidated financial statements.

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

STOCKWORKS GOLD INC. (formerly ROVER CRITICAL MINERALS CORP.)

Notes to the Condensed Interim Consolidated Financial Statements

For the three and nine months ended September 30, 2025 and 2024

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

1. NATURE OF OPERATIONS AND GOING CONCERN

Stockworks Gold Inc. (formerly Rover Critical Minerals Corp.) ("Stockworks" or the "Company") was incorporated on February 23, 2010, under the Business Corporations Act of the province British Columbia, Canada. The head office and registered and records office address of the Company is located at Suite 908 - 938 Howe Street, Vancouver, BC, Canada, V6Z 1N9. Stockworks is a Canadian natural resource exploration company specializing in critical mineral and precious metal resources. Effective August 5, 2025, the Company changed its name to Stockworks Gold Inc and ticker symbol to "STW" from "ROVR".

The Company is listed on the TSX Venture Exchange ("TSXV") as a Tier II Mining Issuer trading under the symbol "STW" and on the Frankfurt Stock Exchange co-listing, trading under the symbol "4XO."

These unaudited condensed interim consolidated financial statements for the three and nine months ended September 30, 2025 and 2024 (the "financial statements") are prepared on a going concern basis, which assumes that the Company will be able to meet its obligations and continue operations for at least the next twelve months. For the three and nine months ended September 30, 2025, the Company incurred a net loss and comprehensive loss of \$845,395 and \$986,153, respectively (2024 - \$174,271 and \$537,370, respectively). As at September 30, 2025, the Company had a deficit of \$8,878,095 (December 31, 2024 - \$7,885,466) and its current liabilities exceed its current assets by \$485,720 (December 31, 2024 - \$589,974). The Company's ability to continue as a going concern is dependent upon its ability to raise adequate funding through equity or debt financing to discharge its liabilities as they come due. Although the Company has been successful in the past in obtaining financing, there is no assurance that it will be able to obtain adequate financing in the future or that such financing will be on terms advantageous to the Company. These conditions indicate a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. Management intends to finance operating costs with the proceeds from debt and equity financing.

Should the Company be unable to continue as a going concern, asset and liability realization values may be substantially different from their carrying values. These financial statements do not give effect to adjustments that would be necessary to the carrying values and classification of assets and liabilities should the Company be unable to continue as a going concern. Such adjustments could be material.

Share consolidation

On April 15, 2025, the Company consolidated its common shares on a ratio of ten (10) to one (1) new post-consolidated common share. All current and comparative references to the number of common shares, weighted average number of common shares, loss per share, stock options and warrants have been restated to give effect to this share consolidation (the "Share Consolidation").

2. BASIS OF PREPARATION

a) Statement of compliance

These financial statements were approved by the Board of Directors and authorized for issue on November 26, 2025.

These financial statements have been prepared in accordance with IAS 34 *Interim Financial Reporting*. These financial statements do not include all the information and disclosures required in annual financial statements. Accordingly, they should be read in conjunction with the notes to the Company's audited financial statements for the years ended December 31, 2024 and 2023 (the "Annual Financial Statements").

b) Basis of presentation

These financial statements have been prepared using the historical cost basis, as specified by IFRS® Accounting Standards, as well as information presented in the statements of cash flows. In addition, these financial statements have been prepared using the accrual basis of accounting except for cash flow information

STOCKWORKS GOLD INC. (formerly ROVER CRITICAL MINERALS CORP.)
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2. BASIS OF PREPARATION (continued)

c) Functional and presentation currency

These financial statements are presented in Canadian dollars (“CAD”), which is the Company’s and its subsidiaries functional and presentation currency. The functional currency is the currency of the primary economic environment in which an entity operates. References to “US\$” or “USD” are to United States dollars, references to “EUR” are to Euros and references to “AUS\$” are to Australian dollars.

d) Basis of consolidation

These financial statements include the financial information of the Company and entities controlled by the Company. 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. All intercompany transactions and balances have been eliminated on consolidation. Subsidiaries are 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 financial statements as at September 30, 2025 are as follows:

Name of subsidiaries	Country of incorporation	Holding	Functional currency	Principal activity
Rover Metals USA Inc.	Canada	100%	CAD	Mineral exploration
1484902 B.C Ltd. (“148 BC”) ⁽¹⁾	Canada	100%	CAD	Mineral exploration

(1) 148 BC has been consolidated from April 10, 2025, when the Company acquired a 100% interest (Note 5).

e) Reclassification of prior year presentation

Certain prior period amounts have been reclassified for consistency with the current period presentation. These reclassifications had no effect on the reported results of operations. An adjustment has been made to the consolidated statements of loss and comprehensive loss to reclassify \$46,740 of professional fees and \$17,500 of share-based compensation to administrative fees.

3. MATERIAL ACCOUNTING POLICIES

The same accounting policies and methods of computation are followed in these financial statements as compared with the Annual Financial Statements.

4. SIGNIFICANT ACCOUNTING JUDGMENTS AND SOURCES OF ESTIMATION UNCERTAINTY

The preparation of financial statements under IFRS[®] Accounting Standards requires management to make judgements in applying its accounting policies and estimates that affect the reported amounts of assets and liabilities at the period end date and reported amounts of expenses during the reporting period. Such judgements and estimates are, by their nature, uncertain. Actual outcomes could differ from these estimates.

The impact of such judgements and estimates is pervasive throughout these financial statements and may require accounting adjustments based on future occurrences. These judgements and estimates are continuously evaluated and are based on management’s experience and knowledge of the relevant facts and circumstances. Revisions to accounting estimates are recognized in the period in which the estimate is revised and are accounted for prospectively.

In preparing these financial statements, the Company applied the same significant judgements in applying its accounting policies and is exposed to the same sources of estimation uncertainty as disclosed in its Annual Financial Statements except for the following:

Asset acquisition versus business combination

The determination if the accounting acquiree meets the definition of a business under IFRS 3 *Business Combinations* requires significant judgment of the inputs, processes and outputs that together constitute a business that may exist in the acquiree at the acquisition date.

STOCKWORKS GOLD INC. (formerly ROVER CRITICAL MINERALS CORP.)
Notes to the Condensed Interim Consolidated Financial Statements
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5. ACQUISITION OF 1484902 B.C. LTD

On April 10, 2025, the Company announced the completion of the acquisition of a 100% ownership of 148 BC pursuant to a binding letter of agreement (the "148 BC Letter Agreement") among the Company, 148 BC, and the shareholders of 148 BC (the "148 BC Shareholders").

On April 16, 2025, pursuant to the terms and conditions of the 148 BC Letter Agreement and in consideration for all of the issued and outstanding shares in the capital of 148 BC, the Company issued an aggregate of 5,000,000 common shares at a fair value of \$0.10 per share, for a total fair value of \$500,000 to the 148 BC Shareholders (Note 13(b)). The common shares are subject to a three-year escrow agreement in which 10% of the common shares are released immediately from escrow and 15% every 6 months thereafter. On April 16, 2025, 500,000 common shares were released from escrow and 4,500,000 remained in escrow (Note 13(e)).

148 BC is a private company existing under the laws of British Columbia whose principal business consists of holding an option agreement with Solaris Geologia E Pisquisa Mineral Ltda ("Solaris") to acquire a 100% interest in the Pirenópolis gold project ("Pirenopolis Gold Project") subject to a 2.0% net smelter return royalty ("NSR") (Note 8(b)). Pursuant to the 148 BC Letter Agreement, the Company assumed the rights to the option agreement between 148 BC and Solaris ("Pirenopolis Option Agreement"). Additionally, pursuant to the 148 BC Letter Agreement, the Company has assumed all obligations of 148 BC under the 148 BC Letter Agreement, including a cash payment of US\$45,000 to Solaris, an arm's length party on or before June 30, 2025, with a 12% interest rate calculated at 1% per month on the principal sum. The interest accrual commenced on April 30, 2025. On July 9, 2025, a cash payment with accrued interest of US\$46,008 (C\$63,031) was made by the Company (Note 8(b)). The parties agreed that payment after the due date of June 30, 2025 was acceptable.

The acquisition of 148 BC has been 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 148 BC at the time of acquisition. Accordingly, no goodwill was recorded with respect to the acquisition.

A summary of the fair values of assets acquired, liabilities assumed and the purchase price as at the April 10, 2025 acquisition date is as follows:

	\$
Consideration	
Fair value of shares issued to the 148 BC Shareholders (5,000,000 common shares at \$0.10)	500,000
Cash consideration due before June 30, 2025 (paid on July 9, 2025) ⁽¹⁾	63,031
Transaction costs	15,813
	578,844
Fair values of acquired assets and liabilities	
Cash	-
Exploration and evaluation assets ⁽²⁾	578,844
	578,844

(1) The parties agreed that payment after the due date of June 30, 2025 was acceptable.

(2) The amount of \$578,844 allocated to the exploration and evaluation assets was allocated to the Pirenopolis Gold Project (Note 8(b)).

6. PREPAID EXPENSES AND DEPOSITS

A summary of the Company's prepaid expenses and deposits is as follows:

	September 30, 2025	December 31, 2024
	\$	\$
Prepaid investor relations and marketing	100,000	50,951
Prepaid insurance	3,930	2,620
Other prepaids	14,748	-
	118,678	53,571

STOCKWORKS GOLD INC. (formerly ROVER CRITICAL MINERALS CORP.)**Notes to the Condensed Interim Consolidated Financial Statements****For the three and nine months ended September 30, 2025 and 2024**

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

7. RESTRICTED CASH

The Company is required to maintain a security deposit with the Government of the Northwest Territories (“Government of NWT”) in order to hold exploration land use permits at the Cabin Gold Property. The restricted cash is intended to cover potential environmental liabilities relating to the Company’s exploration activities.

As at September 30, 2025, the Company had restricted cash of \$47,045 (December 31, 2024 - \$117,277) related to the Cabin Gold Property (Note 8(a)). On July 9, 2025, the Company received a new five-year land use permit for its Cabin Gold Property. The new permit has a lower required reclamation deposit requirement of \$47,045. In addition, the Company was refunded cash classified as restricted cash at December 31, 2024 of \$117,277 including interest of \$4,254 and on the same day made a separate cash deposit of \$47,045 with the Government of the NWT.

8. EXPLORATION AND EVALUATION ASSETS

A summary of the Company’s exploration and evaluation assets is as follows:

	Cabin Gold ^(a)	Pirenopolis Gold Project ^(b)	Let’s Go Lithium ^(c)	Longstreet Lithium ^(d)	Total
	\$	\$	\$	\$	\$
Balance, December 31, 2023	4,150,363	-	396,476	-	4,546,839
Claims	38,898	-	-	54,849	93,747
Option payments	30,000	-	-	-	30,000
Permitting	-	-	180,890	-	180,890
General exploration costs	3,591	-	84,644	1,287	89,522
Technical report writing	5,518	-	-	-	5,518
Equipment depreciation	25,861	-	27,234	-	53,095
Impairment of exploration and evaluation asset	-	-	-	(56,136)	(56,136)
Balance, December 31, 2024	4,254,231	-	689,244	-	4,943,475
Acquisition	-	578,844	-	-	578,844
Claims	-	4,771	-	-	4,771
General exploration costs	-	35,616	-	-	35,616
Option payments	24,817	-	-	-	24,817
Permitting	20,129	-	-	-	20,129
Equipment depreciation	-	-	22,283	-	22,283
Impairment of exploration and evaluation asset	-	-	(711,527)	-	(711,527)
Balance, September 30, 2025	4,299,177	619,231	-	-	4,918,408

a) Cabin Gold Property

The Company has a 100% interest in the Cabin Gold Property. The Cabin Gold Property consists of one claim located northwest of Yellowknife and southeast of Fortune Minerals’ NICO Gold-Cobalt-Bismuth Project, close to the new Tlicho all-season road. On July 24, 2018, the Company received a five-year land use permit for exploration of the Cabin Gold Property from the Government of the NWT, the Wek’eezhii Land and Water Board, and the Mackenzie Valley Land and Water Board. On June 12, 2023, the Company received a two-year extension to its land use permit extending it through to July 18, 2025. On July 9, 2025, the Company received a five-year land use permit for exploration through to July 9, 2030.

Subsequent to September 30, 2025, the Company entered into an agreement (“Purchase Agreement”) with FIN Resources (Canada) Ltd (the “Purchaser”) for the sale of Cabin Gold Property (Note 17).

STOCKWORKS GOLD INC. (formerly ROVER CRITICAL MINERALS CORP.)

Notes to the Condensed Interim Consolidated Financial Statements

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

8. EXPLORATION AND EVALUATION ASSETS (continued)

The Company provided the following consideration for the Cabin Gold Property to the vendor of the Property, Silver Range Resources Ltd. ("Silver Range"):

- \$5,000 cash upon signing of the Cabin Gold Property letter of intent ("LOI") (completed);
- \$35,000 cash when drilling permits for the Cabin Gold Property are issued by the government of the NWT (completed);
- A 2% NSR (the "Silver Range Royalty") related to commercial production from the Cabin Gold Property;
- Advance royalty payments of \$20,000 cash in 2020 and 2021 (completed);
- Advance royalty payment of \$30,000 on or before March 4, 2023 by way of the issuance of common shares of the Company (completed);
- Advance royalty payment of \$30,000 on or before April 7, 2024 by way of the issuance of common shares of the Company (completed);
- Advance royalty payment of \$20,000 on or before April 15, 2025 by way of cash payment or the issuance of common shares of the Company (completed on May 6, 2025, Note 13(b));
- Advance royalty payments of \$20,000 on or before February 28, 2026 and each subsequent year for as long as the Company or its successor in title holds an interest in the Cabin Gold Property up to the maximum aggregate amount of total advance royalty payments of \$220,000. These advance royalty payments are deemed to be credited against future payments of the Silver Range Royalty (see below).

Royalty

The Company has made a total of \$120,000 in advance royalty payments as of the approval date of these financial statements. A net advance royalty payment of \$100,000 remains payable. Cash payments of \$40,000 and common share-based payments worth \$80,000 have been made, and the advance royalty agreement is in good standing as at September 30, 2025.

Following completion of all payments and the completion of a NI 43-101 report with measured and indicated resources, the Company has the irrevocable right to purchase up to 75% (being 1.5% of the 2.0%) of the Silver Range Royalty as follows:

- \$250,000 for each 0.5% interest in the Silver Range Royalty if the NI 43-101 measured and indicated gold resource is less than 1.0 million ounces of gold or gold equivalent; or
- \$500,000 for each 0.5% interest in the Silver Range Royalty if the NI 43-101 measured and indicated gold resource is greater than 1.0 million ounces of gold or gold equivalent.

b) Pirenopolis Gold Project

On April 10, 2025, pursuant to the 148 BC Letter Agreement, the Company acquired 100% of 148 BC which holds the rights to acquire a 100% interest subject to a 2.0% NSR in the Pirenopolis Gold Project of which 1.0% can be purchased by the Company for US\$1,000,000. The Pirenopolis Gold Project captures two stream catchments with highly anomalous gold within 25km of the village of Pirenopolis, a town founded by a late 1700's gold rush.

Under the terms of the Pirenopolis Option Agreement, the Company committed to the following:

Cash payment

- Cash payment of US\$45,000 to Solaris or to the parent company of Solaris on or before June 30, 2025 with a 12% interest rate on the principal sum of US\$45,000 calculated at 1% per month. The interest accrual commenced on April 30, 2025. On July 9, 2025, the cash payment with accrued interest of US\$46,008 (C\$63,031) was made by the Company (Note (5)). The parties agreed that payment after the due date of June 30, 2025 was acceptable.

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8. EXPLORATION AND EVALUATION ASSETS (continued)

Share issuance

- Issuance of 5,000,000 common shares of the Company to the shareholders of 148 BC. The common shares are subject to a three-year escrow agreement in which 10% of the common shares being released immediately from escrow and 15% every six months thereafter. On April 16, 2025, the Company issued 5,000,000 common shares (Note 13(b)), and on the same day, 500,000 common shares were released from escrow (Note 13(e)). As at September 30, 2025, the share issuance commitment has been met.

Advance royalty payments

- Advance royalty payments of US\$120,000 to Solaris within 30 days of the Company announcing a resource; and
- Advance royalty payments of US\$250,000 to Solaris within 30 days of the Company announcing a decision to apply for a mining license.

c) Let's Go Lithium Project

On November 16, 2022, the Company signed a definitive acquisition agreement with GenGold2, LLC ("GenGold"), to option a 100% ownership interest in a claystone lithium property located in the Amargosa Valley of Nevada, USA (the "Let's Go Lithium Property" or "LGL"). On January 11, 2023 the option agreement was amended and restated to include the full 6,000-acre land package.

In September 2023, the Company staked an additional 2,300 acres of adjoining claims to the LGL project and filed these new claims in October 2023. Of the 2,300 acres, 33.6% of the new claims are subject to the below agreement with GenGold.

The agreement and option will terminate if the Company fails to meet the following cash payments and share issuances schedule with GenGold within the relevant time period.

Cash payments

- On or before January 31, 2026, make a cash payment equal to 10% of the total expenditures incurred with respect to the Let's Go Lithium Property, subject to a minimum payment of US\$20,000 and a maximum payment of US\$50,000;
- US\$75,000 due on or before January 11, 2027;
- US\$80,000 due on or before January 11, 2028;
- US\$100,000 due on or before January 11, 2029;
- US\$150,000 due on or before January 11, 2030;
- Make a further cash payment as is required such that the total consideration paid pursuant to the cash payments above (years 2026-2030) equals US\$500,000; on or before January 11, 2031; and
- If an inferred resource (in accordance with National Instrument 43-101 *Standards of Disclosure for Mineral Projects* ("NI 43-101")) of 850,000 tonnes of lithium is defined, the Company must, within 30 business days of the publication of such inferred resource, make a cash payment of US\$1,000,000 to GenGold. The Company will, however, be entitled, at its sole discretion, to elect to make up to 50% of such as cash payment in the form of the Company's shares. The Company, at its sole discretion, may elect to make the above US\$1,000,000 cash payment at any time, without disclosure of an inferred resource, or with the disclosure of an inferred of less than 850,000 tonnes of lithium. The parties agree that the payment of US\$1,000,000 (in cash or in a combination of cash and the Company shares) is mandatory for the option to be exercised.

Expenditure commitments

- Incur expenditures on the Let's go Lithium Property of US\$200,000 (\$319,846) on or before the Second Anniversary Date, January 11, 2025, which has been met as at December 31, 2024.

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8. EXPLORATION AND EVALUATION ASSETS (continued)

Share issuances

- Issuance of US\$20,000 (\$26,851) worth of the Company's shares on or prior to January 31, 2023 (completed);
- Issuance of US\$100,000 worth of the Company's shares on or prior to January 31, 2026;
- Issuance of US\$250,000 worth of the Company's shares on or prior to January 31, 2027; and
- Issuance of US\$250,000 worth of the Company's shares on or prior to January 31, 2028.

During the nine months ended September 30, 2025, management made a strategic decision to discontinue the Let's Go Lithium Project and determined that the project was fully impaired. As a result, the Company recorded an impairment of exploration and evaluation asset of \$711,527 (2024 - \$nil).

d) Longstreet Lithium Property

In April and May 2024, the Company staked 7,750 acres of claims in the Amargosa Valley of Nevada, USA, about 4km from the Let's Go Lithium Project (the "Longstreet Lithium Property"). The Company has 100% ownership of the Longstreet Lithium Property with no underlying lease or royalty agreements.

During the year ended December 31, 2024, the Longstreet Lithium Property was fully impaired. Management engaged the services of a claystone mining patent holder to assess the metallurgy at the property prior to making its decision to focus on other assets. As a result, the Company recorded an amount of \$56,136 as an impairment of exploration and evaluation assets.

9. EQUIPMENT

A summary of the Company's equipment is as follows:

	\$
Cost	
Balance, December 31, 2023	134,134
Additions	59,420
Disposals	(115,934)
Balance, December 31, 2024	77,620
Disposals	(18,200)
Balance, September 30, 2025	59,420
Accumulated depreciation	
Balance, December 31, 2023	66,516
Depreciation	53,095
Disposals	(81,154)
Balance, December 31, 2024	38,457
Depreciation	22,283
Disposals	(11,223)
Balance, September 30, 2025	49,517
Carrying amount	
Balance, December 31, 2024	39,163
Balance, September 30, 2025	9,903

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9. EQUIPMENT (continued)

A summary of the Company's capitalization of depreciation into its exploration and evaluation assets is as follows:

	Three months ended September 30,		Nine months ended September 30,	
	2025	2024	2025	2024
	\$	\$	\$	\$
Cabin Gold Property (Note 8(a))	-	6,708	-	20,121
Let's Go Lithium Project (Note 8(c))	7,428	7,427	22,283	19,806
	7,428	14,135	22,283	39,927

On December 15, 2024, the Company transferred camp equipment and appliances with a carrying amount of \$34,780 to a vendor to settle outstanding amounts payable of \$41,333. A gain on settlement of payables of \$6,553 was recorded through profit or loss. During the nine months ended September 30, 2025, the Company disposed of equipment with a carrying amount of \$6,977 which was recorded through profit or loss.

10. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

A summary of the Company's accounts payable and accrued liabilities is as follows:

	September 30, 2025	December 31, 2024
	\$	\$
Accounts payable	614,263	517,925
Accrued liabilities	28,750	23,408
	643,013	541,333

11. PROMISSORY NOTES

A summary of the Company's promissory notes is as follows:

	\$
Balance, December 31, 2023	-
Additions	250,000
Interest expense	7,790
Repayments	(153,386)
Balance, December 31, 2024	104,404
Additions	57,500
Interest expense	9,206
Repayments	(163,632)
Balance, September 30, 2025	7,478

On February 3, 2024, the Company issued a promissory note to one of its directors for gross proceeds of \$150,000 (Note 14(b)). The promissory note has an interest rate of 8% per annum with an initial maturity date of March 31, 2024, which was subsequently extended to May 15, 2024. On May 16, 2024, the Company repaid in full \$3,386 in accrued interest and the \$150,000 principal balance.

On August 21, 2024, the Company issued a promissory note to one of its directors for gross proceeds of \$100,000 (Note 14(b)). The promissory note has an interest rate of 12% per annum with a maturity date of July 31, 2025. The promissory note principal of \$100,000 and accrued interest of \$10,927 was repaid on July 24, 2025.

On January 27, 2025 and February 25, 2025, the Company issued promissory notes to a company controlled by a director for gross proceeds of \$18,000 and \$10,000, respectively (Note 14(b)). The promissory notes have an interest rate of 12% per annum and a maturity date of July 31, 2025 and August 31, 2025, respectively. On July 7, 2025 and July 11, 2025, the Company made repayments totalling principal of \$28,000 and paid accrued interest of \$1,528 on these promissory notes. As at September 30, 2025, the promissory note principal and accrued interest totaled \$nil (December 31, 2024 - \$nil).

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11. PROMISSORY NOTES (continued)

On February 25, 2025, the Company issued a promissory note to one of its directors for gross proceeds of \$15,000 (Note 14(b)). The promissory note has an interest rate of 12% per annum with a maturity date of July 31, 2025. The promissory note principal of \$15,000 and accrued interest of \$705 was repaid on July 24, 2025.

On May 19, 2025, the Company issued a promissory note to a company controlled by a director for gross proceeds of \$14,500 (Note 14(b)). The promissory note has an interest rate of 12% per annum with a maturity date of December 31, 2025. As at September 30, 2025, the promissory note principal of and accrued interest totaled \$7,478 (December 31, 2024 - \$nil). On July 21, 2025, the Company made a partial repayment of \$7,472 on the promissory note.

During the three and nine months ended September 30, 2025, the Company accrued \$1,088 and \$9,206 of interest expense, respectively (2024 - \$1,315 and \$4,701, respectively).

12. LOANS PAYABLE

A summary of the Company's loans payable is as follows:

	CEBA Loan	Refinancing Loan
	\$	\$
Balance, December 31, 2023	40,000	-
Additions	-	30,000
Interest	-	2,510
Repayments	(30,000)	(6,908)
Grant income	(10,000)	-
Balance, December 31, 2024	-	25,602
Interest	-	1,263
Repayments	-	(5,652)
Balance, September 30, 2025	-	21,213
Current portion	-	7,536
Non-current portion	-	13,677

a) CEBA Loan

Due to the global COVID-19 outbreak, the Government of Canada introduced the Canada Emergency Business Account which provided an interest free and partially forgivable loan ("CEBA loan") of \$40,000 to eligible businesses.

On April 5, 2024, the CEBA loan was repaid with a \$30,000 refinancing loan (Note 12(b)). As a result of repaying \$30,000 of the CEBA loan, the remaining principal balance of \$10,000 was forgiven under the terms and conditions of the CEBA loan and recorded as grant income in profit or loss.

b) Refinancing Loan

On January 5, 2024, the Company entered into a five-year secured refinancing loan (the "Refinancing Loan") for gross proceeds of \$30,000 with the Royal Bank of Canada to repay the CEBA loan. The Refinancing Loan has a term of five years maturing on January 19, 2029, bears interest at prime rate plus 2.15% per annum and requires monthly blended payments of \$628 with the first payment made on February 19, 2024. All principal and interest repayments are current as at September 30, 2025.

During the three and nine months ended September 30, 2025, the Company incurred and paid interest expense of \$394 and \$1,263, respectively (2024 - \$626 and \$1,957, respectively) and made principal repayments of \$1,491 and \$4,389 (2024 - \$1,258 and \$3,067, respectively).

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13. SHARE CAPITAL AND RESERVES

a) Authorized share capital and share consolidation

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

Pursuant to the Share Consolidation, the Company consolidated its issued share capital on a ratio of ten old common shares for every one new post-consolidated common share (Note 1). All current and comparative references to the number of common shares, weighted average number of common shares, loss per share, stock options and warrants have been restated to give effect to this Share Consolidation.

b) Issued share capital

As at September 30, 2025, 14,845,013 common shares were issued and outstanding (December 31, 2024 - 7,148,542).

During the nine months ended September 30, 2025, the Company had the following share capital transactions:

- On April 16, 2025, the Company issued 5,000,000 common shares to 148 BC pursuant to the 148 BC Letter Agreement at a fair value of \$0.10 per common share for a total fair value of \$500,000 (Note 5).
- On May 6, 2025, the Company issued 112,803 common shares at a price of \$0.22 per common share to Silver Range Resources for a fair value of \$24,817 for the settlement of the advance royalty payment of \$20,000 in relation to the Cabin Gold Property (Note 8(a)). The difference between the fair value and advanced royalty payment was capitalized to the Cabin Gold Property.
- On July 4, 2025, the Company closed the first tranche of its \$0.15 unit financing and issued 1,421,000 units for gross proceeds of \$213,150. Each unit is comprised of one common share and one-half warrant. Each whole warrant entitles the holder to purchase one common share at an exercise price of \$0.20 per share until July 4, 2027. Using the relative fair value method, the Company allocated a fair value net of unit issuance costs of \$145,242 to share capital and \$67,908 to warrant reserves. Assumptions used in the Black-Scholes Option Pricing Model ("BSM") to determine the proportionate fair value of the warrants are contained in Note 13(c).
- On July 16, 2025, the Company closed the second tranche of its \$0.15 unit financing and issued 1,162,654 units for gross proceeds of \$174,398. Each unit is comprised of one common share and one-half warrant. Each whole warrant entitles the holder to purchase one common share at an exercise price of \$0.20 per share until July 16, 2027. Using the relative fair value method, the Company allocated a fair value net of unit issuance costs of \$118,625 to share capital and \$55,773 to warrant reserves. Assumptions used in the BSM to determine the proportionate fair value of the warrants are contained in Note 13(c).

In connection with the \$0.15 unit financings, the Company paid cash unit issuance costs of \$2,740 and issued a total of 2,800 finders' warrants with a fair value of \$411. Each finders' warrant entitles the holder to purchase one common share at an exercise price of \$0.20 per share until July 4, 2027. The fair value of the finder's warrants was measured using the BSM.

c) Warrants

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

	Number of warrants	Weighted average exercise price
	#	\$
Balance, December 31, 2023	3,186,488	1.38
Issued	1,723,706	0.50
Expired	(85,555)	2.03
Balance, December 31, 2024	4,824,639	1.06
Issued	1,294,627	0.20
Expired	(2,059,432)	1.45
Balance, September 30, 2025	4,059,834	0.58

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13. SHARE CAPITAL AND RESERVES (continued)

During the nine months ended September 30, 2025, the Company had the following warrant transactions:

- On July 4, 2025 and July 16, 2025, in connection with the closing of the \$0.15 unit financing (Note 13(b)), the Company issued 1,291,827 warrants with a fair value of \$123,682. Each warrant entitles the holder to purchase one common share at an exercise price of \$0.20 per share until July 4, 2027 and July 16, 2027, respectively. In addition, the Company issued 2,800 finders' warrants as unit issuance costs with a fair value of \$410. Each finders' warrant entitles the holder to purchase one common share at an exercise price of \$0.20 per share until July 4, 2027.

Warrant modification adjustment

On September 23, 2025, the Company repriced and extended the lives of the following issued and outstanding warrants as approved by the TSXV. The Company amended the exercise expiry dates and exercise prices of the following outstanding warrants (the "Warrant Repricing"):

Original date of expiry	Amended expiry date	Number of warrants	Original exercise price	Amended exercise price
		#	\$	\$
September 5, 2026	July 4, 2027	456,291	0.50	0.20
December 2, 2026	July 4, 2027	66,225	0.50	0.20
May 15, 2027	July 4, 2027	200,262	0.50	0.20
		722,778		

As a result of the Warrant Repricing, the Company reclassified \$6,476 from warrant reserves to deficit.

A summary of the Company's warrants outstanding at September 30, 2025 is as follows:

Date of expiry	Number of warrants	Weighted average exercise price	Weighted average remaining life
	#	\$	Years
December 22, 2025	662,500	1.20	0.23
January 20, 2026	229,000	1.20	0.31
March 5, 2026	150,000	1.20	0.43
September 5, 2026 ⁽¹⁾	566,335	0.20	1.76
December 2, 2026 ⁽¹⁾	66,225	0.20	1.76
May 15, 2027 ⁽¹⁾	1,091,147	0.20	1.76
July 4, 2027	713,300	0.20	1.76
July 16, 2027	581,327	0.20	1.79
September 30, 2025	4,059,834	0.58	1.22

(1) On September 23, 2025, the Company amended the exercise price and expiry date of these warrants as shown in the previous table.

As at September 30, 2025, the weighted average remaining contractual life of the warrants was 1.22 years (December 31, 2024 - 1.17 years). During the three and nine months ended September 30, 2025, \$124,092 and \$612,584, respectively (2024 - \$198,122 and \$198,122, respectively) were reclassified to contributed surplus from warrant reserves due to the expiry of warrants.

A summary of the Company's weighted average inputs used in the BSM to calculate the fair value of warrants issued during nine months ended September 30, 2025, and the year ended December 31, 2024, is as follows:

	2025	2024
Share price	\$0.16	\$0.26
Exercise price	\$0.20	\$0.50
Risk-free interest rate	2.74%	4.27%
Expected life	2.00 years	2.63 years
Expected volatility	279.15%	146.06%
Expected annual dividend yield	0.00%	0.00%

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13. SHARE CAPITAL AND RESERVES (continued)

d) Incentive stock options

The Company, through its Board of Directors and shareholders, adopted a long-term equity incentive plan (the "Plan") which, among other things, allows for the maximum number of shares that may be reserved for issuance under the Plan to be 10% of the Company's issued and outstanding shares at the time of the grant. The Board of Directors has the authority and discretion to grant stock options as identified in the Plan, which includes provisions limiting the issuance of options to qualified persons and employees of the Company to maximums identified in the Plan and the vesting terms.

13. SHARE CAPITAL AND RESERVES (continued)

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

	Number of stock options outstanding	Weighted average exercise price
	#	\$
Balance, December 31, 2023	320,790	1.26
Granted	190,000	0.50
Expired	(134,417)	0.94
Balance, December 31, 2024	376,373	0.99
Granted	350,000	0.20
Expired	(27,959)	1.66
Balance, September 30, 2025	698,414	0.57

During the nine months ended September 30, 2025, the Company had the following incentive stock options transactions:

- On July 17, 2025, the Company granted 250,000 stock options to a consultant of the Company. The options expire on July 17, 2029, vest immediately and have an exercise price of \$0.20. The grant date fair value of these options is \$41,185 (\$0.165 per option) and was recognized as a share-based compensation expense.
- On September 5, 2025, the Company granted 100,000 stock options to a consultant of the Company. The options expire on September 5, 2029, vest immediately and have an exercise price of \$0.20. The grant date fair value of these options is \$19,427 (\$0.195 per option) and was recognized as a share-based compensation expense.

A summary of the Company's stock options outstanding and exercisable as at September 30, 2025, is as follows:

Date of expiry	Number of options exercisable	Number of options outstanding	Weighted average exercise price	Weighted average remaining life
	#	#	\$	Years
November 16, 2025 (Note 17)	5,832	5,832	1.50	0.13
February 14, 2026	3,333	3,333	1.50	0.38
February 14, 2026	6,666	6,666	2.00	0.38
April 26, 2026	12,250	12,250	1.50	0.57
May 28, 2027	8,333	8,333	1.50	1.66
April 19, 2027	70,000	70,000	1.20	1.55
April 23, 2027	25,000	25,000	1.20	1.56
May 26, 2027	40,000	40,000	1.00	1.65
May 26, 2027	7,000	7,000	1.20	1.65
September 1, 2027	30,000	30,000	1.20	1.92
March 8, 2028	50,000	50,000	0.50	2.44
May 24, 2028	35,000	35,000	0.50	2.65
June 10, 2028	35,000	35,000	0.50	2.70
June 27, 2028	20,000	20,000	0.50	2.74
July 17, 2029	250,000	250,000	0.20	3.80
September 5, 2029	100,000	100,000	0.20	3.93
	698,414	698,414	0.57	2.88

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13. SHARE CAPITAL AND RESERVES (continued)

A summary of the Company's weighted average inputs used in the BSM to calculate the fair value of stock options granted during the nine months ended September 30, 2025, and the year ended December 31, 2024, is as follows:

	2025	2024
Share price	0.18	\$0.33
Exercise price	0.20	\$0.50
Risk-free interest rate	2.74%	3.60%
Expected life	4.00 years	4.00 years
Expected volatility	216.81%	137.59%
Expected annual dividend yield	0.00%	0.00%

During the three and nine months ended September 30, 2025, the Company recognized share-based compensation expense of \$60,612 and \$60,612, respectively (2024 - \$2,566 and \$40,673, respectively) and the expiry of options resulted in a reclassification to contributed surplus from stock option reserves of \$34,352 and \$95,101, respectively (2024 - \$54,199 and \$82,750, respectively).

e) Escrow shares

On April 16, 2025, the Company completed the 148 BC Letter Agreement, pursuant to which the Company acquired all of the issued and outstanding shares of 148 BC in consideration for the issuance of 5,000,000 common shares. The common shares were issued subject to a three-year escrow agreement. (Note 8(b)). Under the escrow agreement, 10% of the common shares were released immediately and 15% of the escrowed shares are to be released every 6 months thereafter. On April 16, 2025, 500,000 common shares were released from escrow.

As at September 30, 2025, the remaining balance of shares held in escrow is 4,500,000.

14. RELATED PARTY TRANSACTIONS

a) Related party transactions

Key management personnel are those persons having authority and responsibility for planning, directing, and controlling the activities of the Company or its subsidiary, directly or indirectly. Key management personnel include the Company's directors and executive officers.

A summary of the Company's related party transactions with directors and officers, or with companies associated with key management personnel is as follows:

	Three months ended September 30,		Nine months ended September 30,	
	2025	2024	2025	2024
	\$	\$	\$	\$
Administrative fees	18,165	39,800	73,015	171,740
Share-based compensation	-	-	-	23,736
	18,165	39,800	73,015	195,476

b) Related party balances

As at September 30, 2025, the Company owed \$159,832 (December 31, 2024 - \$194,569) to related parties. Of this amount, \$152,354 (December 31, 2024 - \$90,165) is for outstanding compensation, services rendered, and business expense reimbursements included within accounts payable and accrued liabilities. The remaining \$7,478 (December 31, 2024 - \$104,404) is related to promissory notes due to certain directors and a company controlled by a director of the Company (Note 11).

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15. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

a) Fair value of financial instruments

As at September 30, 2025, the Company's financial instruments consist of cash, restricted cash, accounts payable and accrued liabilities, promissory notes, and loans payable which are classified as and measured at amortized cost.

The carrying values of cash, restricted cash, accounts payable and accrued liabilities, and promissory notes approximate their fair values because of their short-term nature.

The fair value of the loans payable was determined by using the discounted cash flow method which involves discounting future cash flows at prime rate plus 2.15% discount rate.

b) Financial instruments risk

The Company's financial instruments are exposed in varying degrees to a variety of financial risks. The Board of Directors approves and monitors the risk management processes:

Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty fails to meet an obligation under contract. Credit risk exposure arises with respect to the Company's cash and restricted cash. The risk exposure is limited because the Company places its cash in banks of high credit worthiness within Canada and its restricted cash with the regulatory authority.

Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting obligations associated with its financial liabilities. As the Company's operations do not generate cash, financial liabilities are discharged using funding through the issuance of common shares or debt as required. The Company is exposed to liquidity risk through its accounts payable and accrued liabilities, loans payable, and promissory notes. As at September 30, 2025, the Company had cash of \$47,306 (December 31, 2024 - \$6,164) to pay \$658,027 (December 31, 2024 - \$653,273) of current obligations and as a result, liquidity risk is assessed as high. The Company will need to obtain additional financing in the form of debt or equity in order to meet its current obligations.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company holds a Refinancing Loan with variable interest rates and, therefore, is exposed to interest rate risk. Due to the small amount of interest expense tied to the Refinancing Loan, management has deemed interest rate risk to be low.

Foreign exchange risk

Foreign currency risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of the changes in the foreign exchange rates. Foreign currency risk exposure arises with respect to some of the Company's accounts payable and accrued liabilities denominated in a foreign currency. The Company had no hedging agreements in place with respect to foreign exchange rates.

A summary of the Company's financial assets and liabilities that are denominated in USD and EUR, expressed in Canadian dollars is as follows:

	September 30, 2025		December 31, 2024	
	USD	EUR	USD	EUR
	\$	\$	\$	\$
Financial assets				
Cash	1	-	118	-
Financial liabilities				
Accounts payable and accrued liabilities	181,822	58,289	180,740	53,282
	(181,821)	(58,289)	(180,622)	(53,282)

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16. CAPITAL MANAGEMENT

The Company's capital structure consists of all components of shareholders' equity. The Company's objective when managing capital is to maintain adequate levels of funding to support the current operations, including corporate and administrative functions to support operations. The Company obtains funding primarily through issuing common stock. Future financings are dependent on market conditions and there can be no assurance the Company will be able to raise funds in the future.

The Company does not pay dividends and is not subject to any externally imposed capital restrictions. There were no changes to the Company's approach to capital management during the nine months ended September 30, 2025.

17. SUBSEQUENT EVENTS

On October 30, 2025, the Company entered into a Purchase Agreement with an Australian Stock Exchange Listed company ("the Purchaser") for the sale of the company's Cabin Gold Property (Note 8(a)). Under the terms of the Purchase Agreement, which remains subject to regulatory approval, the Purchaser is required to make a deposit of AUS\$100,000 as a non-refundable deposit for a 90-day exclusivity right to conduct due diligence on the Cabin Gold Property. Upon completion of the due diligence, in order to proceed on closing, the Purchaser must pay AUS\$200,000 and issue 30,000,000 common shares to the Company. Afterwards, the Cabin Gold Property will be transferred to the Purchaser subject to the terms of the Purchase Agreement. Stockworks will retain a 5% royalty on the Cabin Gold Property.

On November 16, 2025, 5,832 stock options of the Company expired unexercised.