



Investmin Resources Inc.

Condensed Interim Consolidated Financial Statements
For the three and nine ended September 30, 2025 and 2024

Investmin Resources Inc.
Condensed Interim Consolidated Statements of Financial Position
(In Canadian Dollars)

As at

	September 30, 2025	December 31, 2024
Assets	\$	\$
Current assets		
Cash	498,359	28,327
Prepaid acquisition and transaction costs (Note 4)	181,551	-
Total Assets	679,910	28,327
Current liabilities		
Accounts payable and accrued liabilities (Note 6)	119,820	47,711
Subscription payable (Note 5, 6 and 9)	597,908	-
Total liabilities	717,728	47,711
Shareholders' (deficiency)		
Share capital (Note 5)	160,500	140,500
Accumulated (deficit)	(198,318)	(159,884)
Total shareholders' (deficiency)	(37,818)	(19,384)
Total liabilities and shareholders' (deficiency)	679,910	28,327

Nature of operations and going concern (Note 1)

Subsequent events (Note 9)

Approved by the Board of Directors

Director

(signed) Dino Titaro

Director

(signed) Guy Charette

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

Investmin Resources Inc.

Condensed Interim Consolidated Statements of Loss and Comprehensive Loss
For the three and nine months ended September 30, 2025 and 2024
(In Canadian Dollars)

	For the three months ended		For the nine months ended	
	September 30, 2025	2024	September 30, 2025	2024
	\$	\$	\$	\$
General and administrative expenses	274	-	274	-
Professional fees	18,888	28,234	28,888	38,234
Travel (Note 6)	8,556	1,927	8,556	16,997
Foreign exchange	716	-	716	-
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(Loss) and comprehensive (loss) for the period	(28,434)	(30,161)	(38,434)	(55,231)
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Total basic and diluted loss per share	(0.01)	(0.01)	(0.01)	(0.02)
Weighted average number of common shares – Basic and diluted	3,225,000	3,225,000	3,225,000	3,225,000
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Investmin Resources Inc.

Condensed Interim Consolidated Statements of Shareholders' Deficiency
For the nine months ended September 30, 2025 and 2024
(In Canadian Dollars)

	Share capital	Share capital	Accumulated deficit	Total
	#	\$	\$	\$
Balance, December 31, 2023	3,225,000	140,500	(105,131)	35,369
Loss for the period	-	-	(60,231)	(60,231)
Balance September 30, 2024	3,225,000	140,500	(165,362)	(24,862)
Balance December 31, 2024	3,225,000	140,500	(159,884)	(19,384)
Proceeds from 2023 private placement	-	20,000	-	20,000
Loss for the period	-	-	(38,434)	(38,434)
Balance September 30, 2025	3,225,000	160,500	(198,318)	(37,818)

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

Investmin Resources Inc.
Condensed Interim Consolidated Statements of Cash Flows
For the nine months ended September 30, 2025 and 2024
(In Canadian Dollars)

	2025	2024
	\$	\$
Operating activities		
Loss for the period	(38,434)	(60,231)
Changes in non-cash working capital balances		
Prepaid acquisition and transaction costs	(181,551)	-
Accounts payable and accrued liabilities	72,109	43,235
Cash flows from (used in) operating activities	(147,876)	(16,996)
Cash flows from financing activities		
Proceeds from share issuance	617,908	-
Increase (decrease) in cash	470,032	(16,996)
Cash at beginning of year	28,327	45,323
Cash at end of the period	498,359	28,327

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

Investmin Resources Inc.
Notes to Condensed Interim Consolidated Financial Statements
For the three and nine months ended September 30, 2025 and 2024
(In Canadian Dollars unless otherwise indicated)

1. Nature of Operations and Going Concern

Investmin Resources Inc., together with its wholly owned subsidiary (collectively the “Company”), is an exploration company focused primarily in Pershing County in North central Nevada.

Investmin Resources Inc., was incorporated under the federal laws of Canada (the *Canada Business Corporations Act*) on June 8, 2015, is domiciled in Canada. The address of its registered office is 10 Yonge Street, Suite 1601, Toronto, ON, M5C 1T4.

These condensed interim consolidated financial statements have been prepared on a going concern basis, which contemplates the realization of assets and settlement of liabilities as they become due in the normal course of business for the foreseeable future. For the nine months ended September 30, 2025, the Company incurred a net loss \$38,434 and as at September 30, 2025 reported an accumulated deficit of \$198,318. (December 31, 2024 - \$159,884). The Company has no current source of operating cash flow, and there can be no assurances that sufficient funding including adequate financing, will be available to explore and develop its property and to cover general and administrative expenses necessary for maintenance of a company. The Company’s status as a going concern is contingent upon raising the necessary funds through issuance of equity or debt. These matters represent material uncertainties that cast significant doubt about the ability of the Company to continue as a going concern.

These condensed interim consolidated financial statements do not reflect adjustments to the carrying value of assets and liabilities or reported expenses and balance sheet classifications that would be necessary if the going concern assumption was not appropriate. These adjustments could be material.

The business of mineral exploration involves a high degree of risk and there can be no assurance that the Company’s exploration programs will result in profitable operations. The recoverability of the Company’s exploration and evaluation expenditures is dependent upon the discovery of economically recoverable mineral reserves; securing and maintaining title and beneficial interest in the properties; the ability to obtain the necessary financing to complete exploration, development and construction of processing facilities; obtaining various government approvals; and attaining profitable production or alternatively, upon the Company’s ability to dispose of its interests on an advantageous basis; all of which are uncertain.

Although the Company has taken steps to verify title to the properties on which it is conducting exploration and in which it has an interest, in accordance with industry standards for the current stage of exploration of such properties, these procedures do not guarantee the Company’s title. Property title may be subject to unregistered prior agreements, non-compliance with regulatory requirements or aboriginal land claims. The Company’s exploration property interests may also be subject to increases in taxes and royalties, renegotiation of contracts, political uncertainty and currency exchange fluctuations and restrictions.

2. Basis of Preparation

The Company prepares its condensed interim consolidated financial statements in accordance with IFRS® Accounting Standards as issued by the International Accounting Standard Board (“IASB”). These condensed interim consolidated financial statements have been prepared in accordance with IAS 34, Interim Financial Reporting (“IAS 34”). These condensed interim consolidated financial statements should be read in conjunction with our most recent annual financial statements. These condensed interim consolidated financial statements follow the same accounting policies, estimates, and methods of application as our most recent annual financial statements unless otherwise noted.

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

Investmin Resources Inc.

Notes to Condensed Interim Consolidated Financial Statements
For the three and nine months ended September 30, 2025 and 2024
(In Canadian Dollars unless otherwise indicated)

3. Material accounting policies

The material accounting policies used in the preparation of these condensed interim consolidated financial statements are described below. These policies have been consistently applied to all years presented, unless otherwise stated.

Basis of measurement

The condensed interim consolidated financial statements have been prepared under the historical cost convention, unless otherwise disclosed. The condensed interim consolidated financial statements have been prepared on an accrual basis except for cash flow inflow information.

Principles of consolidation

The consolidated financial statements include the financial statements of the Company and its subsidiary, Investmin Resources (Nevada) Inc (the “Investmin Nevada”), located in the in United States and 100% fully owned.

All intercompany transactions, balances and unrealized gains and losses from intercompany transactions are eliminated on consolidation.

Subsidiaries consist of entities over which the Company is exposed to, or has rights to, variable returns as well as the ability to affect those returns through the power to direct the relevant activities of the entity. Subsidiaries are fully consolidated from the date control is transferred to the Company and are de-consolidated from the date control ceases.

The Company’s subsidiary is fully consolidated from the date on which control is obtained by Investmin Resources Inc. and are de-consolidated from the date that control ceases.

Presentation and Functional Currency

Items included in the financial statements of each of the Company’s entities are measured using the currency of the primary economic environment in which the entity operates (“the functional currency”). The functional currency of the Company and its subsidiary is the Canadian dollar. These condensed interim consolidated financial statements are presented in Canadian dollars, which is the Company’s presentation currency.

4. Prepaid Acquisition and Transaction costs

Included in prepaids are \$138,330 of prepaid acquisition costs and \$43,221 of transaction cost which will be offset to the purchase price and financing, respectively. See note 9.

5. Share Capital and Contributed Surplus

(a) Authorized

Unlimited number of Common Shares, without par value.

Investmin Resources Inc.

Notes to Condensed Interim Consolidated Financial Statements
For the three and nine months ended September 30, 2025 and 2024
(In Canadian Dollars unless otherwise indicated)

(b) Issued Common Shares

Total outstanding common shares as at September 30, 2025 and December 31, 2024 was 3,225,000.

During 2025, outstanding subscription receivable of \$30,000 was reduced by \$20,000 which was received in September 2025. In addition, subsequent to September 30, 2025, on October 30, 2025, the Company issued 10,259,650 common shares and reclassified proceeds of \$557,740 from subscription payable to share capital, refer to Note 9 (a).

6. Related Party Transactions

In accordance with IAS 24 – Related Party Disclosures, key management personnel, which includes those persons having authority and responsibility for planning directing, and controlling activities of the Company as a whole. Key management personnel include the Board of Directors and senior officers of the Company.

The remuneration of directors and key management of the Company for the three and nine months ended September 30, 2025 and 2024 was \$8,888 and \$8,888, respectively for professional fees. As at September 30, 2025, there was \$8,888 outstanding due to related party. These amounts are unsecured, non-interest bearing and due on demand.

7. Capital Disclosures

The Company manages its capital structure, defined as cash and share capital, to ensure sufficient funds are available to the Company to support the acquisition, exploration and development of mineral properties. The Board of Directors does not establish quantitative return on capital criteria for management, but rather relies on the expertise of the Company's management to sustain future development of the business. The Company's capital management objectives, policies and processes have remained unchanged during the year ended December 31, 2024 and the period ended September 30, 2025.

8. Financial Risk Factors

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

Credit Risk

Credit risk is the risk of potential loss to the Company if a counter-party to a financial instrument fails to meet its contractual obligations. The Company's credit risk is primarily attributable to its liquid financial assets including cash. The Company limits the exposure to credit risk by only investing its cash with high-credit quality financial institutions. Management believes that the credit risk related to its cash is negligible.

Interest Rate Risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company is not exposed to significant interest rate risk.

Investmin Resources Inc.

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Liquidity Risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company's accounts payable and accrued liabilities generally have contractual maturities of less than 30 days and are subject to normal trade terms. The Company manages liquidity risk through the management of its capital structure and financial leverage as described in Note 7.

The Company monitors its ability to meet its short-term administrative expenditures by raising additional funds through share issuances when required.

Fair Value Measurements

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 does not have any financial instruments presented at fair value.

9. Subsequent Events

- (a) Subsequent to September 30, 2025, on October 30, 2025, the Company issued common shares of 10,259,650 for proceeds of \$1,025,965, of which \$557,740 was included in subscription payable as at September 30, 2025. In addition, an over subscription of \$40,168 has been refunded to the subscribers.
- (b) Subsequent to September 30, 2025, on October 1, 2025, certain directors and officers of the Company were granted 1,472,500 bonus shares at an estimated value of \$0.10 per share, which vested immediately and share based payments of \$147,250.
- (c) The Company has entered into an agreement on November 7, 2025 to acquire 100% interest in the Rosebud property in Pershing County, north central Nevada (the "Rosebud Property") consisting of 226 unpatented lode mining claims covering approximately 1,809 acres (732 hectares) and situated approximately 50 miles west of Winnemucca in Pershing County in north central Nevada. All the claims are on U.S. Bureau of Land Management ("BLM") lands.

To this effect, the Company has entered into a purchase agreement dated November 7, 2025 which provides for the following terms and conditions, namely:

- A purchase price of US\$35 million payable in cash no later than May 7, 2026;
- 25% of the initial, net proceeds from any future silver stream or similar arrangement the Company may enter into; and,

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- A 1% Net smelter Return (“NSR”) on all metals produced from the Rosebud Property together with a right of first refusal on sale of the NSR.

Contemporaneously with the acquisition of the Rosebud Property, the Company has entered into an amalgamation agreement dated October 21, 2025 with 1290448 B.C. Limited (“BC Ltd”) as a result of which the Company’s shareholders will own 90% of all of the then issued and outstanding shares of BC Ltd. The resulting issuer will be constituted under the federal laws of Canada and will henceforth conduct business under the name of Blossom Gold Inc.

- (d) In connection with the above, the Company has entered into an agreement dated October 21, 2025 with a group of selling agents to act as best efforts agents for a public offering of common shares of the resulting issuer for a maximum offering of \$115 million by way of subscription receipts at an issue of \$1.00 price each. Each subscription receipt will automatically be converted into one common share of the resulting issuer on closing of the public offering. In addition, there were transactions costs for advisory fees of \$632,500 and a commission fee of \$5,542,295.

The Company announced that it had closed its aforementioned private placement of subscription receipts in the amounts of \$103,869,974 on November 24, 2025, \$5,228,000 on December 16, 2025 and \$1,747,928 on January 22, 2026 at a price of \$1.00 per subscription receipt. The net proceeds of the financing have been deposited into escrow and are being held in trust until all escrow release conditions have been met and at which time, the subscriptions receipts subscribed will be converted into common shares of the Company on a one for one basis.

Completion of the transaction is subject to a number of conditions, including but not limited to TSXV acceptance and if applicable pursuant to TSXV requirements, majority of the minority shareholder approval. Where applicable, the transaction cannot close until the required shareholder approval is obtained.

There can be no assurance that the transaction will be completed as proposed or at all.