11 September 2026

Interim Financial Statements

WhiteRock Lithium Corp. (ASX: WLC) (**WhiteRock** or **Company**), is pleased to report on its interim consolidated financial statements for the 6 months ended 30 June 2026 (**Interim Financial Statements**) which recorded a loss after tax of C$3,190,099.

On 24 August 2026 the Company was admitted to the official list of the Australian Securities Exchange (**ASX**) under the code "WLC" after raising A$6,000,000 (C$5,941,800) via an Initial Public Offering (**IPO**) and quotation of the Company's CHESS Depositary Interests (**CDIs**) on ASX commenced on that date.

The IPO shares were issued after the reporting date and are not included in share capital at June 30, 2026.

The IPO follows aggregate gross proceeds of C$27.7 million raised by the Company during the six months ended 30 June 2026 through the Pre-IPO CFT Raise and the exercise of warrants and stock options. Together, these financings bring total gross proceeds raised by the Company since 1 January 2026 to approximately C$33.7 million.

The Company advises that as part of the review of the Interim Financial Statements by its auditors, Kingston Ross Pasnak LLP (**KRP**), it identified an adjustment to the pro forma historical statement of financial position set out in section 5.3 of the Prospectus dated 30 June 2026 lodged with ASIC.

The adjustment relates to the Subsequent Event referred to in section 5.3b)(vii) of the Prospectus titled "*Warrants exercised (including impact of early warrant exercise inducement)*". The adjustment in the Prospectus was to record a loss of C$19,878,000 for the net impact of the offer to all warrant holders to exercise their warrants at a discount during the discount window. All warrants on issue were remeasured, including those held by warrant holders who did not participate in the offer to exercise the warrants at a discount.

Following further analysis, including external accounting and legal advice, the Company determined that the terms of the 11.8 million warrants that were not exercised during the discount window were never modified and, accordingly, should not have been remeasured. On this basis, the loss should have been C$211,000 which has been reflected in the Interim Financial Statements.

The adjustment does not impact Cash or Issued Share Capital but only impacts Reserves and Accumulated Deficit, with no impact on Total Shareholders' Equity or any other part of the Pro Forma Historical Statement of Financial Position as at 31 December 2025.

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Set out below is a summary of the Proforma Total Shareholders' Equity as at 31 December 2025 in Table 1 of Section 5.3 of the Prospectus showing the reversal of the original adjustment together with the revised adjustment resulting in a Proforma Total Shareholders' Equity:

	Pro-Forma after Offer Max (C$'000)	**Reversal of original adjustment in the Prospectus (C$'000)**	**Revised Adjustment (C$'000)**	**Revised Pro-Forma after Offer Max (C$'000)**
Share Capital	36,260	-	-	**36,260**
Reserves	22,705	(19,878)	211	**3,038**
Accumulated deficit	(35,179)	19,878	(211)	**(15,512)**
TOTAL SHAREHOLDERS' EQUITY	**23,786**	**-**	**-**	**23,786**

-ENDS-

Authorised for release by the WhiteRock Lithium Chairman and CEO.

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About WhiteRock Lithium Corp.

WhiteRock Lithium Corp. is an ASX listed Canadian critical minerals exploration company focused on lithium exploration in Québec, Canada. The Company's flagship asset is the 100%-owned Banana Lithium Project, comprising approximately 67,000 hectares across the Nunavik and Eeyou Istchee James Bay regions of northern Québec.

Exploration within the Nunavik portion of the Banana Project has identified an extensive spodumene-bearing LCT pegmatite system, including the Spodumene Mountain, Isabella and Marine prospects. The Company's inaugural 2024 drill program comprised 29 diamond drill holes, with LCT pegmatite intersected in every hole. Significant results from the Company's inaugural 2024 drill program at Spodumene Mountain included 79.3 m at 2.00% Li_2O from surface, 64.7 m at 2.14% Li_2O and 60.7 m at 1.89% Li_2O. The Company confirms that it is not aware of any new information or data that materially affects the information contained in the Prospectus.

WhiteRock is systematically exploring the Banana Lithium Project through drilling, geological mapping, geophysics and other exploration activities to further evaluate the scale, continuity and mineralisation potential of the LCT pegmatite system.

To find out more, visit www.whiterocklithium.com.