OVATION SCIENCE INC.

Management Discussion & Analysis

For the three months ended March 31, 2026 and 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

The following Management Discussion and Analysis ("MD&A") has been prepared by management, in accordance with the requirements of National Instrument 51-102 as of November 17, 2023 and should be read in conjunction with the condensed consolidated interim financial statements for the three months ended March 31, 2026, and the related notes contained therein which have been prepared under International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB").

All financial information in this MD&A has been prepared in accordance with IFRS and all dollar amounts are quoted in Canadian dollars, the reporting and functional currency of Ovation Science Inc. (the "Company" or "Ovation"), unless specifically noted.

FORWARD-LOOKING STATEMENTS

This MD&A contains certain forward-looking statements and information relating to the Company that are based on the beliefs of its management as well as assumptions made by and information currently available to the Company. When used in this document, the words "anticipate", "believe", "estimate", "expect" and similar expressions, as they relate to the Company or its management, are intended to identify forward-looking statements. This MD&A contains forward-looking statements relating to, among other things, regulatory compliance, the sufficiency of current working capital, the estimated cost and availability of funding for the Company's operations. Such statements reflect the current views of management with respect to future events and are subject to certain risks, uncertainties and assumptions. Many factors could cause the actual results, performance or its achievements to be materially different from any future results, performance or achievements that may be expressed or implied by such forward-looking statements. See also "Cautionary Statement Regarding Forward-Looking Information".

DESCRIPTION OF BUSINESS

The Company was incorporated under the Business Corporations Act of British Columbia on July 18, 2017. The Company was established to take advantage of a new business opportunity to use patented Invisicare® skin delivery technology in the production of topical and transdermal products containing cannabinoids from cannabis and hemp, including but not limited to THC, CBD and hemp seed oil. Under the terms of the Invisicare Agreement described in detail below, the Company holds the exclusive worldwide right to manufacture, distribute, sell, market, sub-license and promote products formulated with Invisicare®, containing cannabinoids, hemp seed oil or synthetic derivatives of cannabis. Since incorporation, the Company's activities have focused on developing product lines and entering into licensing agreements. In addition to its current licenses and distributors described below, the Company continues to license its product formulations to government licensed companies engaged in the sale of cannabinoid products as well as private-label distributors worldwide. In addition to its existing licenses and distributors outlined below, the Company persists in licensing its product formulations to government-authorized enterprises involved in cannabis product sales, as well as to private-label distributors globally.

Locations

The Company is headquartered in Vancouver, British Columbia, Canada with our Research and Development Division, Ovation Science USA Inc., located in Las Vegas Nevada. A detailed description of our products, corporate history, and our business model can be found below.

Business Model

The Company's business model is to sublicense its Invisicare® enhanced product formulations to licensed businesses engaged in the production of cannabis or hemp products for approved markets and/or geographic areas and to sell finished products direct to consumers as well as established distributors / private label clients.

Under the Company's business model, it earns revenue from a number of sources including, licensing fees, product development fees, product royalties, and polymer sales to its licensees as well as revenue from finished products when sold to consumers or private-label distributors.

Agreements and Recent Developments

As of Mardh 31, 2026, the Company had three licenses in place including Planet 13 in Nevada and expansion with an additional license for Florida; PA Options for Wellness in Pennsylvania and MidWest Roots who will be launching in Missouri in 2026 in addition to a license with Ripco Processing for Canada. In addition, the Company has two Supply and Distribution Agreements including Golfer's CBD Ltd. and VenWell; both online US marketers.

On September 18, 2025 Ovation Science announced an enhanced strategic partnership with Skinvisible Pharmaceuticals, Inc. (**OTCQB:SKVI**) ("Skinvisible") to leverage patent-pending Invisicare® topical and transdermal cannabis developments in the obesity market. The agreement will enhance the strategic partnership for innovative cannabinoid delivery technology with new developments and patent protection. MARKET Opportunity: The Global obesity therapy market by 2035 could reach US$150 billion U.S. dollars) (Morgan Stanley 2025).

On July 29, 2025, Ovation Science announced the signing of an expanded license agreement with Planet 13 Holdings, Inc. **(CSE:PLTH | OTCQX:PLNH)** ("Planet 13") for the state of Florida. The agreement will make Ovation's science-backed topical products available across Planet 13's extensive network of 33 Florida dispensary locations, building on the companies' on-going successful collaboration with Planet 13 in Nevada

On April 11, 2024 Ovation announced the signing of an exclusive licensing agreement for Ovation's products for Canada with Ripco Processing Inc. ("Ripco"); a company based in Calgary, Alberta and founded by successful legal cannabis pioneers. Ripco is focused on the Canadian market where the demand for cannabis products is strong at an estimated $2.6 billion annually.

On April 30, 2024**,** Ovation Science announced the official launch of its topical product line in Nevada with Planet 13 Holdings, Inc. **(CSE:PLTH | OTCQX:PLNH)** ("Planet 13"). These products are available in The Planet 13 Super Store and its Medizin store, and also available through wholesale channels as well as online, marking an exciting expansion of Planet 13's product offerings. The cannabis derived topicals are at the Planet 13 SuperStore in the state-of-the-art production facility, where they provide the immersive customer experience that Planet 13 is renowned for. Planet 13's 112,000 square foot SuperStore and entertainment complex is located just off The Strip in Las Vegas. Planet 13 accounts for approximately 9-percent of the cannabis retail market share for the entire state of Nevada.

On December 4, 2024, the Company announced the official launch of its products in Pennsylvania through its licensee: PA Options for Wellness Inc. ("PA Options"). The launch marks Ovation's second licensee in the USA and is part of the Company's on-going strategy to seek leading cannabis companies as licensees, state-by-state across the US. Pennsylvania's medical cannabis market boasts over 850,000 registered patients and caregivers, with more than 170 dispensaries throughout the state. PA Options, founded in 2014, operates six dispensaries under the Vytal Options brand and has over 32,000 registered medical patients. The Ovation Science products are launched through-out Pennsylvania under the brand name "Mood". PA Options operates a 65,000-square-foot, state-of-the-art cannabis grow/processing and production facility. The company collaborates with Penn State University College of Medicine on Medical Cannabis Research and with Penn State University Harrisburg on research exploring the medicinal properties of hemp and flax.

The Company continues to seek potential licensees for its cannabis formulations outside of the USA and other countries.

Products

Ovation's patented skin delivery technology, Invisicare®, is the backbone of all products developed by Ovation Science. It provides exceptional topical and transdermal delivery of CBD and THC to and through the skin; greater than many products on the market according to the Company's research studies.

Invisicare is a patented polymer-based technology for topical and transdermal skin care products. Leveraging over two decades of pharmaceutical research and development, Ovation's Invisicare, ensures enhanced cannabinoid delivery for superior patient outcomes. Invisicare enables substantially more CBD and THC and other cannabinoids to be delivered to and through the skin, which translates into better results for patients. The technology also forms a

protective bond that holds ingredients on skin resisting rub-off and wash off, is non-occlusive and allows for normal skin respiration and perspiration and the formulations do not contain alcohol, parabens, waxes or other organic solvents.

The Company has developed over thirty topical and transdermal creams and lotions made with CBD, THC and combinations thereof as well as hemp seed oil. All formulations are formulated with Invisicare and go through a rigorous pharmaceutical testing process to ensure the formulations are validated throughout the process. The Company does not handle product formulas containing marijuana and the production and testing of marijuana containing products are conducted at the licensed premises of its licensees.

Ovation and Skinvisible are building upon their original licensing and assignment agreement. This enhanced collaboration centers on Skinvisible's proprietary Invisicare® technology for advanced polymer delivery systems targeting cannabinoid-based therapeutic products. Included is the recently filed PCT patent- pending application entitled: "Transdermal Delivery Composition for Delivery of at least one Glucose Controlling Agent, and Method of Delivering at least one Glucose Controlling Agent." The expanded partnership specifically includes Skinvisible's latest innovation incorporating the cannabinoid THC-V (tetrahydrocannabivarin). Recent in-house research has demonstrated THC-V's potential as a therapeutic agent for obesity management, showing promising results as an appetite suppressant while improving metabolic function through enhanced insulin sensitivity and glucose control. Notably, THC-V offers these benefits without the psychoactive effects typically associated with THC.

To support the Company's continued efforts to develop science-based products, the Company entered into an exclusive agreement with Skincareguide.com Ltd., a leading international peer-reviewed publisher and an authoritative source of dermatology information for physicians and consumers since 2001, to act as the Company's Medical Dermatology Advisory Board for cannabis formulated products. The objective of the Medical Dermatology Advisory Board is to provide guidance, along with clinical, scientific, research and strategic advice to the Company as it continues to advance its topical and transdermal cannabis product development.

The Company licenses out its CBD-THC combination formulations including various ratios from one to one to a high-dose THC which is one times CBD and ten times THC. These transdermal creams bring CBD and THC into the blood stream; bypassing first-pass through the liver.

The Company also sells two of its own hemp-derived CBD lines. Invibe® MD is a "health and wellness" product line infused with hemp-derived CBD and delivered by Ovation's patented skin delivery technology. In addition, it sells its own anti-aging skin care line called ARLO CBD Beauty. ARLO CBD Beauty launched with four products with future line extensions available including Ovation's hemp oil sunscreen. Ovation's CBD SPF 30 sunscreen passed independent testing for highest claims available: broad-spectrum and 80-minute water-resistance. This product will be added to the ARLO CBD Beauty product line in the future. These CBD product lines are also sold direct to consumers as well as private-label to distributors.

Invibe MD product line has three products: Troubled Skin, Keep Fit Sports Relief and R&R (Rest & Relaxation). The product line has additional products that have completed development and will be launched at a later time. The Company's ecommerce website is www.InvibeMD.com.

Invibe MD:

- Invibe MD wellness creams have been developed using Invisicare® drug delivery technology; a technology with over twenty years of research and development in the pharmaceutical industry; specifically, dermatology;

- The Invibe MD products are enhanced with hemp-derived CBD to provide the maximum effect; CBD has many benefits when used topically and without the potential side-effects of smoking, vaping or edibles; CBD is non-psychoactive and does not contain THC so it does not get you high;

- All Ovation products are thoroughly tested to ensure product stability and to validate that they deliver the stated amount of high-quality CBD.

There are many benefits to using a topically applied CBD product compared to other methods of delivery. Using products like ARLO CBD Beauty or Invibe MD allows the user to apply the cream or lotion directly on the area affected. The CBD is absorbed into the skin and since it does not have to be digested like oils or edibles, the products work quickly and effectively, focusing right on the area where it is needed.

Statements have not been evaluated by Health Canada or the Food and Drug Administration. These products are not intended to diagnose, treat, cure, or prevent any disease.

The Company also has an e-commerce website www.ArloCBDBeauty.com featuring its anti-aging beauty line ARLO CBD Beauty. The website is designed for US consumers who want to purchase high quality anti-aging products infused with the benefits of CBD.

ARLO CBD Beauty products showcase Ovation's commitment to be a leader in the CBD skin care space and to elevate the standards surrounding the quality and efficacy of topical CBD products available to consumers. The website will serve as a platform to highlight Ovation Science's dedication to the following high standards:

High Quality CBD: Ovation uses only high quality, non-psychoactive CBD (cannabinoid), derived from US grown industrial hemp (with less than .03% THC) so our products are non-psychoactive;

Effective Products Backed by Science: Ovation is dedicated to bring only highly effective products to the market with ingredients that work synergistically; providing the best possible results.

We Stand Behind Our Products: Customer satisfaction is guaranteed or your money is refunded.

Ovation continues to increase shareholder value by seeking expanded patent protection for its products as well as developing new unique, effective products that can be brought to the market in the US, Canada and globally.

Hemp and CBD regulatory environment in the United States

The Company is directly involved in the Industrial Hemp, hemp seed oil, and CBD marketplace in the State of Nevada and other states which have regulated such activity.

All Industrial Hemp produced and sold by the Company constitutes Industrial Hemp under the 2018 and 2014 Farm Bills, as well as the laws of the states in which it produces and sells such Industrial Hemp and its Products.

The Products will be legal as a matter of federal law because they will constitute hemp as defined in the Agriculture Improvement Act of 2018 ("***2018 Farm Bill***"). As a result, the Products may be legally shipped and transported in interstate commerce as a matter of federal law. The Products will be legal as a matter of the laws of Nevada for the same reason and may be legally offered for retail sale in Nevada.

It is noted, however, that topical products containing CBD fall within the regulatory jurisdiction of the U.S. Food and Drug Administration ("***FDA***") under the federal Food, Drug, and Cosmetic Act (21 U.S.C. 301 *et seq.)* ("***Food and Drug Act***"). Accordingly, because they will contain CBD, certain of the Products, including the Company's skin care Products, may be subject to enhanced scrutiny or enforcement action by FDA.

2018 Farm Bill

On December 20, 2018 the 2018 Farm Bill became law in the United States. Under the 2018 Farm Bill, industrial and commercial hemp will no longer be classified as a Schedule I controlled substance in the United States. Under the 2018 Farm Bill, hemp includes the plant Cannabis sativa L. and any part of that plant, including seeds, derivatives, extracts, cannabinoids and isomers. To qualify under the 2018 Farm Bill, hemp must contain no more than 0.3 percent of delta-9-tetrahydrocannabinol (THC). Moving forward, the 2018 Farm Bill forever deems hemp an agricultural commodity. As such, federal law enforcement and regulatory officials can no longer mistake hemp for its illicit cousin, marijuana, also a subspecies of the cannabis plant.

The 2018 Farm Bill explicitly allows interstate commerce of hemp which will enable the transportation and shipment of hemp. Ovation expects the removal of hemp as a controlled substance will positively impact the public perception of hemp and sales of its topical and transdermal products containing CBD should increase. In addition, Ovation expects that now that industrial and commercial hemp is federally authorized, the barriers to national distribution have been eliminated and therefore the trend should be product sales expanding nationally in the United States for Ovation and its licensees.

Accordingly, the Drug Enforcement Administration ("DEA") no longer has any possible claim to interfere with interstate commerce involving hemp products. This should give comfort to federally-regulated institutions -- pharmacies, banks, merchant services, credit card companies, e-commerce sites, and advertising platforms -- as well as private retailers, to conduct commerce involving hemp and the hemp product industry.

The U.S. Food & Drug Administration ("FDA") retains exclusive jurisdiction over the regulation of ingestible and topical hemp-derived products, as the 2018 Farm Bill does not amend or modify the Food and Drug Act, section 351 of the Public Health Service Act (42 U.S.C. 301 et seq.), or certain authorities of the Commissioner of Food and Drugs or Secretary of the U.S. Department of Health and Human Services.

The 2018 Farm Bill does not, however, pre-empt state or local law. As such, through their regulatory plans, states or tribes may impose separate (and greater) restrictions or requirements on hemp production in their jurisdiction.

Prior to enactment of the 2018 Farm Bill, the Agricultural Act of 2014 ("***2014 Farm Bill***") regulated the production of hemp at the federal level. Under this regime, states -- through their departments of agriculture -- were authorized to establish agricultural pilot programs for the production of hemp for research purposes, including marketing studies. The 2014 Farm Bill sanctioned, but did not require, states to establish agricultural pilot programs for the growth and cultivation of hemp for research purposes. At least forty-one (41) states, including Nevada, established agricultural pilot programs under the 2014 Farm Bill, some of them with broader permissions (and more sophisticated regulatory frameworks) than others.

The Company's objective is to capitalize on the opportunities presented as a result of the changing regulatory environment governing the industrial hemp, hemp oil and cannabis industry in the State of Nevada and, where permitted, other states in the U.S. Accordingly, there are a number of significant risks associated with the business of the Company. If the FDA takes a position regulating all CBD products intended for human or pet consumption there is a risk that federal authorities may enforce this position, and some or all of the products produced by the business of the Company may be deemed unfit for consumption.

For these reasons, the Company's operations in the U.S. cannabis market may subject the Company to heightened scrutiny by regulators, stock exchanges, clearing agencies and other Canadian authorities.

There can be no assurance that third party service providers, including, but not limited to, suppliers, contractors and banks will not suspend or withdraw services which could negatively impact the business of the Company.

Health Canada

On December 22, 2018, Health Canada published in the Canada Gazette, Part I, draft regulations for edible cannabis, cannabis extracts and cannabis topicals. These regulations cover the production and sale of cannabis topicals and permitting their legal sale by October 17, 2019.

This is positive news for Ovation as following legalization of topical CBD and THC products, as Ovation seeks to expand its business into Canada.

Cannabis Industry

The Company indirectly derives a portion of its revenues from the cannabis industry in certain U.S. states, which industry is illegal under U.S. federal law. The Company is indirectly involved in the cannabis industry in the United States where local state law permits such activities.

Although certain states and territories of the U.S. authorize medical or recreational cannabis production and distribution by licensed or registered entities, under U.S. federal law, the possession, use, cultivation, and transfer of cannabis is illegal and any such acts are criminal acts under federal law under any and all circumstances under the U.S. Federal Controlled Substances Act. The Company's sublicensees have assured that they are in compliance with state licensing and regulatory frameworks.

Over half of U.S. states have enacted legislation to regulate the sale and use of medical or adult-use cannabis without limits on THC (as defined herein) while other states have regulated the sale and use of medical cannabis with strict limits on the levels of THC. Notwithstanding the permissive regulatory environment of medical cannabis at the state level, cannabis continues to be categorized as a Schedule II controlled substance under the CSA in the United States and as such, is illegal under federal law in the United States.

As a result of the conflicting views between state legislatures and the federal government regarding cannabis, investments in cannabis businesses in the United States are subject to inconsistent legislation and regulation. Unless and until the United States Congress amends the CSA with respect to cannabis (and as to the timing or scope of any such potential amendments there can be no assurance), there is a significant risk that federal authorities may enforce current federal law, which may adversely affect the current and future investments of the Company in the United States. As such, there are a number of risks associated with the Company's existing and future investments in the United States, and such investments may become the subject of heightened scrutiny by regulators, stock exchanges and other authorities in Canada. There can be no assurance that this heightened scrutiny will not in lead to the imposition of certain restrictions on the Company's ability to invest in the United States or any other jurisdiction

OVERALL PERFORMANCE

For the three months ended March 31, 2026:

As at March 31, 2026, the Company had $2,263 (December 31, 2025 - $2,642) in cash. For the three months ended March 31, 2026, the Company generated revenue of $15,437 (2025 - $17,519), respectively. Gross margin for the three months ended March 31, 2026 was $15,437 (2025 - $17,147), respectively.

Working capital decreased as at March 31, 2026 to a deficit of $1,587,844 from a deficit of $1,459,057 as of December 31, 2025. Working capital decreased primarily as a result of the Company's increase in accounts payable and accrued liabilities from $1,258,812 as at December 31, 2025 to $1,350,897 as at March 31, 2026.

Operating expenses

Operating expenses for the three months ended March 31, 2026, were $113,019 (2025 - $124,614), respectively. The decrease is primarily due to a decrease in office and manager and director expenses.

Other items

Other items for the three months ended March 31, 2026 were negative $9,006 (2025 – $14,132), respectively. The primary reason for the decrease in other items during the three months ended March 31, 2026 is due to a decrease in interest expense and a gain on derivative liability during the three months ended March 31, 2026.

SUMMARY OF QUARTERLY RESULTS

The condensed consolidated interim financial statements of the Company have been prepared in accordance with International Financial Reporting Standards ("IFRS") applicable to the preparation of interim financial statements, including International Accounting Standards ("IAS") 34, Interim Financial Reporting, as issued by the International Accounting Standards Board ("IASB") and are expressed in Canadian dollars.

Three months ended,	June 30, 2025	September 30, 2025	December 31, 2025	March 31, 2026
	$	$	$	$
Total revenue	16,648	13,563	20,157	15,437
Net loss	$ (133,541)	$ (134,120)	$ (202,790)	$ (128,787)
Basic and diluted net loss per share	$0.00	$0.00	$0.00	$0.00

Three months ended,	June 30, 2024	September 30, 2024	December 31, 2024	March 31, 2025
	$	$	$	$
Total revenue	42,229	14,455	16,109	17,519
Net loss	$ (75,813)	$ (178,092)	$ (77,017)	$ (113,120)
Basic and diluted net loss per share	$0.00	($0.01)	($0.01)	$0.00

i) The Company's net loss increased in the three months ended March 31, 2026, as compared to the previous quarter. The increase is primarily due to less revenue during the current quarter.

ii) The Company's net loss increased in the three months ended December 31, 2025, as compared to the previous quarter. The increase is primarily additional general and administrative expense during the current quarter ended December 31, 2025.

iii) The Company's net loss remained consistent in the three months ended March 31, 2026, as compared to the previous quarter. There was an decrease in total sales during the three months ended March 31, 2026 along with an offsetting decrease in professional fees when compared to the previous quarter.

iv) The Company's net loss increased in the three months ended June 30, 2025, as compared to the previous quarter. The increase is primarily due to an increase in professional fees when compared to the previous quarter.

v) The Company's net loss increased in the three months ended March 31, 2025, as compared to the previous quarter. The increase is primarily due to an increase in operating expenses.

LIQUIDITY AND CAPITAL RESOURCES

As at March 31, 2026, the Company had a working capital deficit of $1,587,844 (December 31, 2025 – deficit of $1,459,057) and cash of $39,222 (December 31, 2025 - $72,292). The cash balance has decreased due an increase in cost during the three months ended March 31, 2026.

Operating activities

Net cash used in operating activities for the three months ended March 31, 2026, was $33,155 (March 31, 2025 – provided $6,867). The decrease in cash provided by operating activities is primarily due to the increased accounts payable and receivable balances during the period ended March 31, 2026.

OFF BALANCE SHEET ARRANGEMENTS

The Company did not have any off-balance sheet arrangements during the nine months ended March 31, 2026.

RELATED PARTY TRANSACTIONS

The Company has identified its directors and certain officers as its key management personnel. Current directors and officers of the Company are as follows:

Terry Howlett, Chief Executive Officer ("CEO") and Director
Doreen McMorran, Chief Financial Officer ("CFO") and Director
Ian Howard, Director
Joan Chypyha, Director
Shane Dungey, Director
Ron Stern, Director

The remuneration of directors and key management personnel for the period ended is as follows:

Key management compensation

Key management personnel include those people who have authority and responsibility for planning, directing and controlling the activities of the Company as a whole. The Company has determined that key management personnel consist of members of the Company's Board of Directors and corporate officers. The remuneration of directors and key management personnel is as follows:

Quarter ended March 31,		**2026**		**2025**
Management fees	$	74,072	$	77,644
	$	74,072	$	77,644

Related party transactions and balances

As at March 31, 2026, accounts payable and other liabilities consist of $1,143,943 (December 31, 2025 - $1,071,500) in directors fees, royalties, consulting fees, expense reimbursements, accrued interest and rent expense owed to related parties. These amounts are non-interest bearing, unsecured and due on demand.

As of March 31, 2026, the Company had convertible notes due to management and directors of $248,773 (December 31, 2025 – $240,860) (Note 7). During the quarter ended March 31, 2026, the Company incurred $5,390 (2025 - $5,552) of interest on these convertible notes.

As of December 31, 2025, the Company had promissory notes due to the COO and director of $24,520 (December 31, 2025, – 23,165) (Note 6). During the quarter ended March 31, 2026, the Company incurred $946 (2025 - $1,490) of interest on this promissory note.

DISCLOSURE OF OUTSTANDING SECURITIES DATA

As at March 31, 2026 and the date of this MD&A, the total number of outstanding common shares and stock options are 38,441,681 and 2,200,000, respectively.

PROPOSED TRANSACTIONS

The Company does not have any proposed transactions.

FINANCIAL INSTRUMENTS

The Company has classified its trade and other receivables, accounts payable and other liabilities, convertible notes, promissory note, and due to related parties as financial assets and financial liabilities measured at amortized cost. Such assets and liabilities are recognized initially at fair value inclusive of any directly attributable transaction costs and subsequently carried at amortized cost using the effective interest method, less any impairment losses. The Company has classified its cash as a financial asset measured at fair value through profit and loss.

Financial assets and financial liabilities are offset, and the net amount presented in the statements of financial position when, and only when, the Company has a legal right to offset the amounts and intends either to settle on a net basis or to realize the asset and settle the liability simultaneously.

CHANGES IN ACCOUNTING POLICIES

The significant accounting policies applied in the preparation of the financial statements are in Note 2 of the condensed consolidated interim financial statements for the nine months ended March 31, 2026.

Initial adoption of new accounting standards

Adoption of new accounting standards have been disclosed in Note 2 of the Company's condensed consolidated interim financial statements for the nine months ended March 31, 2026.

Future accounting standards issued but not yet in effect

The Company has reviewed new and revised accounting pronouncements that have been issued but are not yet effective. The Company has not early adopted any of these standards and is currently evaluating the impact, if any, that these standards might have on its condensed consolidated interim financial statements.

Pronouncements that may have a significant impact to the Company have been disclosed in Note 2 of the Company's condensed consolidated interim financial statements for the nine months ended March 31, 2026.

Other accounting standards or amendments to existing accounting standards that have been issued but have future effective dates are either not applicable or are not expected to have a significant impact on the Company's financial statements.

ADDITIONAL INFORMATION

Additional information and the documents filed with the Canadian securities regulatory authorities are available at the Company's profile on http://www.sedar.com and on the Company's website http://ovationscience.com/