Moss Genomics Inc.

Condensed Consolidated Interim Financial Statements
For the periods ended March 31, 2026 and 2025

(Expressed in Canadian Dollars)

(Unaudited – Prepared by Management)

NOTICE OF NO AUDITOR REVIEW OF INTERIM FINANCIAL STATEMENTS

Under National Instrument 51-102, Part 4, subsection 4.3(3) (a), if an auditor has not performed a review of the interim financial statements, they must be accompanied by a notice indicating that the financial statements have not been reviewed by an auditor.

The accompanying unaudited condensed consolidated interim financial statements of the Company have been prepared by and are the responsibility of the Company's management.

The Company's independent auditor has not performed a review of these financial statements in accordance with standards established by the Chartered Professional Accountants of Canada for a review of interim financial statements by an entity's auditor.

Moss Genomics Inc.
Condensed Consolidated Interim Statements of Financial Position
As at March 31, 2026 and June 30, 2025
(Expressed in Canadian dollars)
(Unaudited)

	Notes		**March 31, 2026**		June 30, 2025
ASSETS					
Current assets					
Cash		**$**	**11,912**	$	54,599
Digital currencies	5		**1,249,749**		1,075,616
GST receivable			**32,357**		24,729
Prepaid expenses and deposits			**5,000**		20,014
Total current assets			**1,299,018**		1,174,958
Equipment	6		**6,041**		21,041
TOTAL ASSETS		**$**	**1,305,059**	$	1,195,999
LIABILITIES					
Current liabilities					
Accounts payable and accrued liabilities	7	**$**	**173,554**	$	153,955
Loans payable			**-**		5,000
Subscriptions received in advanced	8		**-**		100,000
TOTAL LIABILITIES			**173,554**		258,955
SHAREHOLDERS' EQUITY					
Share capital	8		**4,095,122**		2,972,230
Share-based payment reserve	8		**161,509**		161,509
Subscriptions received in advance	8		**65,556**		89,559
Accumulated deficit			**(3,190,682)**		(2,286,254)
TOTAL SHAREHOLDERS' EQUITY			**1,131,505**		937,044
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		**$**	**1,305,059**	$	1,195,999

Nature of operations and going concern (Note 1)

Approved on behalf of the Board on May 29, 2026:

"Hunter Jordan"

Hunter Jordan, Director

"Joseph De Pinto"

Joseph De Pinto, Director

Moss Genomics Inc.
Condensed Consolidated Interim Statements of Income (Loss) and Comprehensive Income (Loss)
For the Three and Nine Months ended March 31, 2026 and 2025
(Expressed in Canadian dollars)
(Unaudited)

	Notes		**Three months ended March 31, 2026**		Three months ended March 31, 2025		**Nine months ended March 31, 2026**		Nine months ended March 31, 2025
EXPENSES									
Amortization	6	**$**	**5,000**	$	5,000	**$**	**15,000**	$	15,000
Business development			**-**		130,484		**-**		130,484
Consulting and management fees	9		**15,000**		59,652		**50,000**		59,652
Interest expense			**46**		516		**774**		1,248
News releases and marketing			**-**		1,510		**-**		3,489
Office and miscellaneous			**480**		2,549		**2,793**		3,046
Professional fees			**-**		38,288		**101,704**		49,278
Regulatory and transfer agent fees			**(2,835)**		41,051		**39,547**		53,420
Share-based compensation	8, 9		**-**		37,309		**-**		72,200
			17,691		316,359		**209,818**		388,177
Loss before other items			**(17,691)**		(316,359)		**(209,818)**		(388,177)
EXPENSES									
Gain (loss) on foreign exchange		**$**	**15,201**	$	(2,508)	**$**	**4,181**	$	(2,508)
Recovery of accounts payable and accrued liabilities			**-**		-		**42,479**		-
Mined income			**2,539**		-		**2,539**		-
Gain (loss) on disposal of digital currencies	5		**420,514**		-		**(657,317)**		-
Gain (loss) on revaluation of digital currencies	5		**(389,310)**		(366,488)		**(86,492)**		(366,488)
			48,944		(368,996)		**(694,610)**		(368,996)
INCOME (LOSS) AND COMPREHENSIVE INCOME (LOSS)		**$**	**31,253**	$	(685,355)	**$**	**(904,428)**	$	(757,173)
Basic and diluted earnings (loss) per share		**$**	**0.00**	$	(0.01)	**$**	**(0.01)**	$	(0.02)
Weighted average number of shares outstanding – basic and diluted			**62,094,598**		51,605,444		**60,617,286**		47,053,496

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Moss Genomics Inc.
Condensed Consolidated Interim Statements of Changes in Shareholders' Equity (Deficiency)
(Expressed in Canadian dollars)
(Unaudited)

	Number of shares	Share capital	Share-based payment reserve	Subscriptions received in advance	Accumulated deficit	Total shareholders' equity (deficiency)
Balance, June 30, 2024	**44,827,000**	**$ 1,483,230**	**$ 100,188**	**$ -**	**$ (1,610,171)**	**$ (26,753)**
Private placement	2,500,000	250,000	-	-		250,000
Issuance of shares for digital currencies	7,840,000	784,000	-	-		784,000
Issuance of stock options	-	-	72,200	-	-	72,200
Loss and comprehensive loss for the period	-	-	-	-	(757,133)	(757,133)
Balance, March 31, 2025	**55,167,000**	**$ 2,517,230**	**$ 172,388**	**$ -**	**$ (2,367,304)**	**$ 322,314**
Balance, June 30, 2025	**57,694,777**	**$ 2,972,230**	**$ 161,509**	**$ 89,559**	**$ (2,286,254)**	**$ 937,044**
Shares issued for digital currencies (ETH)	497,547	89,559	-	(89,559)	-	-
Shares issued for digital currencies (STRAT)	4,666,666	933,333	-	-	-	933,333
Shares issued for cash subscriptions received in advance	555,555	100,000	-	-	-	100,000
Shares to be issued for digital currencies received (ETH)	-	-	-	65,556	-	65,556
Loss and comprehensive loss for the period	-	-	-	-	(904,428)	(904,428)
Balance, March 31, 2026	**63,414,545**	**$ 4,095,122**	**$ 161,509**	**$ 65,556**	**$ (3,190,682)**	**$ 1,131,505**

Moss Genomics Inc.
Condensed Consolidated Interim Statements of Cash Flow
For the Nine Months ended March 31, 2026 and 2025
(Expressed in Canadian dollars)
(Unaudited)

		March 31, 2026		March 31, 2025
CASH FLOWS FROM OPERATING ACTIVITIES				
Net loss for the period	**$**	**(904,428)**	$	(757,173)
Items not involving cash:				
Amortization		**15,000**		15,000
Accrued interest		**-**		1,248
Gain on extinguishment of liabilities		**(42,479)**		-
Loss on sale of digital currencies		**657,317**		-
Mined digital currencies		**(2,539)**		-
Revaluation of digital currencies		**86,492**		366,488
Foreign exchange		**240**		-
Share-based compensation		**-**		72,200
Changes in non-cash working capital items:				
Prepaid expenses		**15,014**		-
GST receivable		**(7,628)**		(4,078)
Accounts payable and accrued liabilities		**145,324**		83,830
Net cash used in operating activities		**(37,687)**		(222,485)
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from shares issuance		**-**		250,000
Proceeds from loans		**-**		35,000
Loan repayment		**(5,000)**		(31,248)
Net cash provided by financing activities		**(5,000)**		253,752
Change in cash during the period		**(42,687)**		31,267
Cash, beginning of the period		**54,599**		11,740
Cash, end of the period	**$**	**11,912**	$	43,007
Cash paid for interest	**$**	**-**	$	1,248
Cash paid for income taxes	**$**	**-**	$	-

During the period ended March 31, 2026, the Company had the following non-cash transactions affecting cash flows from investing and financing activities:

- The Company received 10 Ethereum coin with a fair value of $65,556 for common shares that are yet to be issued.
- The Company issued 4,666,666 common shares with a fair value of $933,333 for 2,000,000 STRAT tokens.
- The Company issued 497,547 common shares with a fair value of $89,559 for 24.7523 ETH that was received in the prior period.

During the period ended March 31, 2025, the Company had the following non-cash transactions affecting cash flows from investing and financing activities:

- The Company issued 7,840,000 common shares for the purchase of digital currencies.

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1. Nature of Operations and Going Concern

Moss Genomics Inc. (the “Company”) was incorporated under the British Columbia Business Corporations Act on September 25, 2018. The Company is an emerging biotechnology company focused on genomics and microbiome research to develop advanced genetic insights and solutions. The Company leverages blockchain technology to enhance security and user control over genomic information. Along with its genomics-focused products, the Company deploys a crypto accumulation strategy as part of its treasury management. The Company operates solely within one segment. On January 19, 2023, the Company’s common shares were listed on the Canadian Securities Exchange (“CSE”) under the trading symbol “MOSS”. The Company’s head office is located at Suite 907 – 1030 West Georgia Street, Vancouver, British Columbia, V6E 2Y3 and the registered and records office of the Company is located at Suite 2200 – 885 West Georgia Street, Vancouver, British Columbia, V6C 3E8.

As at March 31, 2026, the Company had a working capital of $1,125,464, and an accumulated deficit of $3,190,682. While the Company has been successful in securing financings in the past, there can be no assurance that it will be able to continue to do so in the future in order to finance its business operations. As such, the Company’s business involves a high degree of risk. Additional funds will be required to enable the Company to pursue its business initiatives and the Company may be unable to obtain such financing at all or on terms which are satisfactory to it. Furthermore, there is no assurance that the Company will be profitable. Management intends to finance operating costs over the next twelve months with loans from directors and companies controlled by directors and/or private placement of common shares. These conditions indicate the existence of a material uncertainty that casts significant doubt about the Company’s ability to continue as a going concern. As such, there is no guarantee that the Company may continue to operate into the future with the necessary working capital, and it is a clear risk that the liquidity situation of the Company may not remain adequate in order to continue working with suppliers and meeting its liabilities and financial obligations. Due to this fact, the Company recognizes that there is a significant risk around the sufficiency of cash and cash equivalents both now and looking into the future.

These condensed consolidated interim financial statements have been prepared on a going concern basis, which assumes the Company will be able to realize its assets and discharge its liabilities in the normal course of business. These condensed consolidated interim financial statements do not reflect any adjustments that may be necessary if the Company is unable to continue as a going concern. These adjustments could be material.

2. Basis of Preparation

Statement of Compliance with International Financial Reporting Standards

These condensed consolidated interim financial statements have been prepared in accordance with IAS 34, Interim Financial Reporting, using accounting policies consistent with the International Financial Reporting Standards (“IFRS”) as issued by the International Accounting Standards Board (“IASB”) and Interpretations of the International Financial Reporting Interpretations Committee (“IFRIC”). These condensed consolidated interim financial statements should be read in conjunction with the Company’s audited consolidated financial statements for the year ended June 30, 2025, which have been prepared in accordance with IFRS as issued by the IASB, and interpretations of IFRIC.

Basis of Measurement

These condensed consolidated interim financial statements have been prepared on a historical cost basis except for certain financial instruments classified as fair value through profit and loss, which are stated at their fair values. In addition, these condensed consolidated interim financial statements have been prepared using the accrual basis of accounting and are presented in Canadian dollars unless otherwise specified.

Basis of Consolidation

The condensed consolidated interim financial statements include the accounts of the Company and its wholly owned subsidiaries, Moss Genomics Holdings Inc., and Moss Genomics (US) Inc. Inter-company balances and transactions, including unrealized income and expenses arising from inter-company transactions, are eliminated on consolidation.

3. Material Accounting Policy Information

The accounting policies followed by the Company are set out in Note 3 to the audited consolidated financial statements for the year ended June 30, 2025 and have been consistently followed in the preparation of these condensed consolidated interim financial statements.

4. Significant Accounting Judgements, Estimates and Assumptions

The preparation of the Company's condensed consolidated interim financial statements requires management to make certain estimates, judgments and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and reported amounts of expenses during the reporting period. Actual outcomes could differ from these estimates. These financial statements include estimates which, by their nature, are uncertain. The impacts of such estimates are pervasive throughout the financial statements, and may require accounting adjustments based on future occurrences. Revisions to accounting estimates are recognized in the period in which the estimate is revised and future periods if the revision affects both current and future periods. These estimates are based on historical experience, current and future economic conditions and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical Judgements

Critical judgments exercised in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements are as follows:

i) Going Concern

The assessment of whether the going concern assumption is appropriate requires management to take into account all available information about the future, which is at least twelve months from the end of the reporting period. The Company is aware that material uncertainties related to events or conditions may cast significant doubt upon the Company's ability to continue as a going concern (Note 1).

ii) Income taxes

The Company recognizes deferred tax assets for deductible temporary differences, unused tax losses and other income tax deductions only to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, unused tax losses and other income tax deductions can be utilized. In assessing the probability of realizing the income tax benefits of deductible temporary differences, unused tax losses and other income tax deductions, management makes estimates related to expectations of future taxable income, applicable tax planning opportunities, expected timing of reversals of existing temporary differences and the likelihood that tax positions taken will be sustained upon examination by applicable tax authorities. The likelihood that tax positions taken will be sustained upon examination by applicable tax authorities is assessed based on individual facts and circumstances of the relevant tax position evaluated in light of all available evidence.

Estimation Uncertainty

The following are key assumptions concerning the future and other key sources of estimation uncertainty that have a significant risk of resulting in a material adjustment to the carrying amount of assets and liabilities within the next financial year:

i) Determination of useful lives of equipment and software

Each significant component of equipment and software is depreciated over their estimated useful lives. Estimated useful lives are determined based on current facts and past management experience and take into consideration the anticipated physical life of the asset, existing long-term sales agreements, and contracts, current and forecasted demand, and the potential for technological obsolescence.

(Expressed in Canadian dollars)

4. Significant Accounting Judgements, Estimates and Assumptions (continued…)

Estimation Uncertainty (continued…)

ii) Non-monetary, share-based transactions

Estimating the fair value for granted stock options and compensatory warrants requires determining the most appropriate valuation model which is dependent on the terms and conditions of the grant. This estimate also requires determining the most appropriate model including the expected life of the option or warrant, volatility, dividend yield, and rate of forfeitures and making assumptions about them.

5. Digital Currencies

Digital currencies are recorded at their fair value on the date they are acquired, and revalued to their current market value less costs at each reporting date.

The Company's holdings of digital currencies consist of the following:

		March 31, 2026		June 30, 2025
Ethereum	$	147,074	$	1,075,616
USDC		96,248		-
BSV		977,792		
BCH		28,635		-
	$	**1,249,749**	**$**	**1,075,616**

The Company had the following transactions relating to digital currencies during the period ended March 31, 2026:

- The Company contributed 300 Ethereum coins in exchange for 3,000,000 STRAT Tokens, an on-chain smart contract that enables Ethereum-based capital flows through algorithmic expansion and redemption mechanisms.
- The Company acquired 10 Ethereum for the commitment to issue 327,778 common shares of the Company, valued at $65,556. As at March 31, 2026, these shares had not been issued.
- The Company acquired 2,000,000 STRAT Tokens ("STRAT") in exchange for 4,666,666 common shares of the Company, valued at $933,333.(Note 8). A STRAT Token is a cryptographic token issued by the Ethereum Strategy protocol, representing a claim on an on-chain Ethereum treasury.
- The Company disposed of 5,000,000 STRAT tokens in exchange for 400 Ethereum coins with fair value of $1,129,764 resulting in a loss of $1,340,493.
- The Company acquired 179,733 USD Coins ("USDC"), which is a U.S dollar-pegged stablecoin designed to equal 1USD, in exchange for 27.5 Ethereum coins.
- 292 Ethereum were staked on the Ethereum network to earn staking rewards. The number of staked Ethereum included 0.8 Ethereum as staking rewards during the period.
- The Company acquired 1,500 Bitcoin Cash ("BCH"), a Bitcoin fork focused on faster, low-fee transactions through increased block size for everyday payments, and 1,500 Bitcoin SV ("BSV"), a Bitcoin Cash fork aimed at restoring the original Bitcoin protocol with very large blocks and enterprise-scale transaction capacity, in exchange for 314.50 Ethereum coins.
- 3 BCH were mined during the period resulting in a mining reward of $2,539 during the period.

The Company had the following transactions relating to digital currencies during the year ended June 30, 2025:

- 292 Ethereum were staked on the Ethereum network to earn staking rewards. The number of staked Ethereum included 2 Ethereum as staking rewards during the year.

(Expressed in Canadian dollars)

5. Digital Currencies (continued…)

The continuity of digital currencies is as follows:

	Ethereum/Wrapped Ethereum		**USDC**		**STRAT**		**BCH**		**BSV**		**Total**
	Number of tokens	**Amount**	**Number of tokens**	**Amount**	**Number of tokens**	**Amount**	**Number of tokens**	**Amount**	**Number of tokens**	**Amount**	**Amount**
Balance, June 30, 2024	-	$ -	-	$ -	-	$ -	-	$ -	-	$ -	$ -
Digital currency purchased	290.00	1,239,000	-	-	-	-	-	-	-	-	1,239,000
Digital currency received in advance for shares to be issued	24.75	89,559	-	-	-	-	-	-	-	-	89,559
Staking rewards	2.39	-	-	-	-	-	-	-	-	-	-
Revaluation adjustment	-	(252,943)	-	-	-	-	-	-	-	-	(252,943)
Balance, June 30, 2025	317.14	$ 1,075,616	-	$ -	-	$ -	-	$ -	-	$ -	$ 1,075,616
Digital currency received in advance for shares to be issued	10.00	65,556	-	-	-	-	-	-	-	-	65,556
Purchases	400.00	1,129,764	131,571	181,504	5,000,000	2,470,257	1,500	1,279,088	1,500	35,753	5,096,366
Disposal	(677.66)	(3,031,499)	(62,522)	(85,016)	(5,000,000)	(1,129,764)	-	-	-	-	(4,246,279)
Staking rewards	0.80	-	-	-	-	-	3	2,539	-	-	2,539
Gain/Loss on disposal	-	683,176	-	-	-	(1,340,493)	-	-	-	-	(657,317)
Revaluation adjustment	-	224,461	-	-	-	-	-	(303,835)	-	(7,118)	(86,492)
Foreign Exchange	-	-	-	-	-	-	-	-	-	-	(240)
Balance, March 31, 2026	**50.28**	**$ 147,074**	**69,049**	**$ 96,248**	**-**	**$ -**	**1,503**	**$ 977,792**	**1,500**	**$ 28,635**	**$ 1,249,749**

(Expressed in Canadian dollars)

6. Equipment

Equipment and software is carried at cost less accumulated amortization. Details are as follows:

		Equipment
Cost		
Balance, June 30, 2024, 2025, and March 31, 2026	$	100,000
Accumulated amortization		
Balance, June 30, 2024		58,959
Amortization		20,000
Balance, June 30, 2025		78,959
Amortization		15,000
Balance, March 31, 2026	$	93,959
Net book value		
Balance, June 30, 2025	$	21,041
Balance, March 31, 2026	$	6,041

7. Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities as at March 31, 2026 and June 30, 2025 consist of the following:

		March 31, 2026		June 30, 2025
Accounts payable (Note 9)	$	171,793	$	123,955
Accrued expenses		1,761		30,000
	$	**173,554**	**$**	**153,955**

8. Share Capital

(a) Authorized

The Company has authorized an unlimited number of common shares without par value.

(b) Issued and outstanding

As at March 31, 2026, there were 63,414,545 common shares outstanding (June 30, 2025 – 57,694,777).

At March 31, 2026, there were Nil (June 30, 2025 – 3,799,750) shares held in escrow.

During the nine months ended March 31, 2026:

- The Company acquired 10 Ethereum for the commitment to issue 327,778 common shares of the Company, valued at $65,556. As at March 31, 2026, these shares had not been issued.
- The Company acquired 2,000,000 STRAT for 4,666,666 common shares of the Company, valued at $933,333.
- The Company issued 555,555 common shares valued at $100,000 for subscriptions received in advance in the prior year.
- The Company issued 497,547 common shares valued at $89,559 related to shares to be issued that was outstanding at the year ended June 30, 2025.

During the year ended June 30, 2025

- On January 31, 2025, the Company completed a private placement of 2,500,000 shares, at $0.10 per share, for gross proceeds of $250,000.
- On January 31, 2025, the Company issued 7,840,000 common shares for the purchase of 160 Ethereum coins with a fair value of $784,000
- On April 17, 2025, the Company issued 2,527,777 common shares for the purchase of 130 Ethereum coin with a fair value of $455,000. These shares were issued during the period ended March 31, 2026..
- On May 13, 2025, the Company received 10 Ethereum coin with a fair value of $37,059 for 205,882 shares. These shares were issued during the period ended March 31, 2026.
- On May 23, 2025, the Company received 15 Ethereum coin with a fair value of $52,500 for 291,667 shares. These shares were issued during the period ended March 31, 2026.
- On May 26, 2025, the Company received $100,000 for 555,556 shares that are yet to be issued. The amount has been classified as a liability, as the Company may be obligated to refund the proceeds in cash if the shares are not issued. These shares were issued during the period ended March 31, 2026.

(Expressed in Canadian dollars)

8. Share Capital (continued…)

(c) Stock options

The Company has established a stock option plan (the "Plan"), in which the maximum number of common shares which can be reserved for issuance is 10% of the issued and outstanding common shares of the Company. The terms of the granted options are fixed by the Board and are not to exceed five years. The exercise price of options is determined by the Board, but shall not be less than the market price of the Company's common shares on the grant date. The Board, subject to the policies of the Exchanges, may determine and impose terms upon which each Option will become Vested in respect of Option Shares. Options granted to Consultants performing Investor Relations Activities must vest, at minimum, in stages over twelve months with no more than one-quarter of the Options vesting in any three (3) month period.

During the period ended March 31, 2026, the Company did not grant any stock options.

During the year ended June 30, 2025, the Company issued the following stock options:

- 600,000 stock options to directors, officers, and consultants, exercisable at $0.10 per option, for a period of 5 years. These options were valued at $882 ($0.0015 per option) using the Black-Scholes Option Pricing Model, with the following assumptions: volatility – 100%, discount rate – 3.05%; dividend rate – 0%; and expected life – 5 years.

- 200,000 stock options to directors, officers, and consultants, exercisable at $0.20 per option, for a period of 5 years. These options were valued at $37,309 ($0.1865 per option) using the Black-Scholes Option Pricing Model, with the following assumptions: volatility – 100%, discount rate – 2.87%; dividend rate – 0%; and expected life – 5 years

- 1,500,000 stock options to a consultant, exercisable at $0.20 per option, for a period of 0.75 years. 375,000 options vested on April 27, 2025, 31,250 on May 27, 2025, and 31,250 on June 27, 2025. The remaining 1,062,500 unvested options are forfeited subsequent to June 30, 2025. These options were valued at $23,130 ($0.0.39 average per option) using the Black-Scholes Option Pricing Model, with the following average assumptions: volatility – 100%, discount rate – 2.6%; dividend rate – 0%; and expected life – 0.75 years.

A summary of the continuity of the Company's stock options is as follows:

	Number of options	Weighted average exercise price
Balance, June 30, 2024	1,095,000	$0.10
Granted	2,300,000	$0.17
Cancelled	(200,000)	$0.10
Balance, June 30, 2025	3,195,000	$0.15
Cancelled	(1,062,500)	$0.20
Expired	(1,637,500)	$0.07
Balance, March 31, 2026	495,000	$0.14

(Expressed in Canadian dollars)

8. Share Capital (continued…)

(c) Stock options (continued…)

The following table summarizes information about the share options outstanding and exercisable at March 31, 2026:

Number of options outstanding	Number of options exercisable	Exercise price	Remaining life (years)	Expiry date
295,000	295,000	$0.10	1.90	February 22, 2028
200,000	200,000	$0.20	3.84	January 30, 2030
495,000	495,000	$0.14	2.68	

9. Related Party Transactions

Key management personnel include those persons having authority and responsibility for planning, directing, and controlling the activities of the Company as a whole. The Company has determined that key management personnel consists of members of the Board and corporate officers, including the Company's Chief Executive Officer and Chief Financial Officer.

During the period ended March 31, 2026, the Company had the following transactions with key management personnel:

	Three months ended		Nine months ended	
	March 31, 2026	March 31, 2025	**March 31, 2026**	March 31, 2025
Management and consulting fees for CFO services	**$ 15,000**	$ -	**$ 50,000**	$ -
Total	**$ 15,000**	$ -	**$ 50,000**	$ -

As at March 31, 2026, included in accounts payable is $106,857 (June 30, 2025 - $45,316) owing to current and former officers and directors of the Company.

As at March 31, 2026, included in loans payable is $Nil (June 30, 2025 - $5,000) owing to a former director of the Company, with no interest, and no terms of repayment.

(Expressed in Canadian dollars)

10. Financial Instruments

Fair values

Financial instruments are classified into one of the following categories: fair value through profit and loss ("FVTPL"); amortized cost; and fair value through other comprehensive income ("FVTOCI"). The carrying value of the Company's financial instruments are classified into these categories, as follows:

Financial Instrument	Category		March 31, 2026		June 30, 2025
Cash	Amortized cost	$	11,912	$	54,599
Digital currencies	FVTPL		1,249,749	$	1,075,616
Accounts payable and accrued liabilities	Amortized cost	$	173,554	$	153,955
Loans payable	Amortized cost	$	-	$	5,000

Financial instruments measured at fair value are classified into one of three levels in the fair value hierarchy based on the degree to which the inputs used to determine the fair value are observable. The three levels of the fair value hierarchy are:

Level 1 Quoted prices are available in active markets for identical assets or liabilities as of the reporting date. Active markets are those in which transactions occur in sufficient frequency and value to provide pricing information on an ongoing basis.

Level 2 Pricing inputs are other than quoted prices in active markets included in Level 1. Prices in Level 2 are either directly or indirectly observable as of the reporting date. Level 2 valuations are based on inputs including quoted forward prices for commodities, time value and volatility factors, which can be substantially observed or corroborated in the market place.

Level 3 Valuations in this level are those with inputs for the asset or liability that are not based on observable market data.

The Company's financial instruments consist of cash, digital currencies, accounts payable and accrued liabilities, and loans payable. Cash and digital currencies are carried at fair value using level 1 inputs. The fair values of accounts payable and accrued liabilities, and loans payable approximate their carrying values, due to their time to maturity

Risk

The Company's risk exposures and the impact on the Company's financial instruments are summarized below:

(a) Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. Financial instruments that potentially subject the Company to a concentration of credit risk consist primarily of cash. The Company limits its exposure to credit loss by depositing its cash with high credit quality financial institutions. The carrying amount of cash represents the maximum credit exposure, being $Nil at March 31, 2026.

10. Financial Instruments (continued…)

Risk (continued)

(b) Liquidity Risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due.. As at March 31, 2026, the Company did not have sufficient cash on hand to cover its short-term financial liabilities. However, the Company can liquidate its digital currencies to cover liabilities as they come due.

As at March 31, 2026, all of the Company's finance liabilities are due in one year or less.

(c) Market Risk

Market risk is the risk of loss that may arise from changes in market factors such as interest rates, foreign exchange rates, and commodity and equity prices. These fluctuations may be significant.

(i) Interest Rate Risk

Interest rate risk is the risk that the fair value or cash flows of a financial instrument will fluctuate because of changes in market interest rates. The exposure to interest rates for the Company is considered minimal, as the Company has no variable interest bearing borrowings.

(ii) Foreign Currency Risk

The Company is exposed to foreign currency risk on fluctuations related to accounts payable and accrued liabilities that are denominated in a foreign currency. As at March 31, 2026 the Company had a total financial asset of US$32,140 from accounts payable and cash dominated in US Dollars. A 5% fluctuation in foreign exchange rates between the US Dollar and the Canadian Dollar would result in a change to net and comprehensive loss of approximately $2,200. The Company does not hedge its exposure to foreign exchange risk, as it considers this risk to be low.

(iii) Other Price Risk

Other price risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate due to changes in market prices (other than those arising from interest rate and currency risk). As at March 31, 2026, the Company holds 50.28 Ethereum coins, valued at $147,074 and 69,049 USDC tokens, valued at $96,248, 1,503 BCH tokens, valued at $977,792 and BSV 1,500 tokens, valued at $28,635 . The Company is exposed to price risk on these coins, as the market price of these can fluctuate greatly. These fluctuations may be significant, as discussed below.

10. Financial Instruments (continued…)

Risk (continued…)

(d) Digital currencies and risk management

Digital currencies are measured using Level 1 Fair values, determined by referencing actively quoted market prices.

Digital currency prices are affected by various forces including global supply and demand, interest rates, exchange rates, inflation or deflation and the global political and economic conditions. The profitability of the Company is directly related to the current and future market price of digital currencies; in addition, the Company may not be able liquidate its digital currencies at its desired price if required. A decline in the market prices for digital currencies could negatively impact the Company's future operations. The Company has not hedged the conversion of any of its sales of digital currencies.

Digital currencies have limited history and the fair value historically has been very volatile. Historical performance of digital currencies is not indicative of their future price performance. The Company's digital currencies consist of Ethereum and USDC tokens.

At March 31, 2026, if the market price of the Company's holdings of digital currencies increased or decreased by 5% with all other variables held constant, the corresponding asset value increase or decrease respectively would amount to approximately $63,000 (June 30, 2025 - $54,000).

11. Management of Capital

The Company considers its capital to be comprised of shareholders' equity. The Board 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.

In order to carry out the planned activities and pay for administrative costs, the Company may attempt to raise additional amounts of capital through the issuance of shares. Management reviews its capital management approach on an ongoing basis and believes that this approach, given the relative size of the Company, is reasonable. There were no changes in the Company's approach to capital management since incorporation. The Company is not subject to external capital requirements.