

**INSTITUTE OF BIOMEDICAL RESEARCH CORP.**

Thirteenth Floor  
Dubai Science Park – South Tower  
Dubai, United Arab Emirates

+971-50-196-3316

www.m2bio.co

jeff@m2bio.co

## Annual Report

For the year ending March 31, 2026 (the “Reporting Period”)

### **Outstanding Shares**

The number of shares outstanding of our Common Stock was:

2,884,037,471 as of March 31, 2026

2,749,320,754 as of December 31, 2025

2,399,024,113 as of March 31, 2025

### **Shell Status**

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 of the Exchange Act of 1934):

Yes:  No:

Indicate by check mark whether the company’s shell status has changed since the previous reporting period:

Yes:  No:

### **Change in Control**

Indicate by check mark whether a Change in Control<sup>4</sup> of the company has occurred during this reporting period:

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<sup>4</sup> “Change in Control” shall mean any events resulting in:

- (i) Any “person” (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the “beneficial owner” (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company’s then outstanding voting securities;
- (ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company’s assets;

Yes:  No:

**1) Name and address(es) of the issuer and its predecessors (if any)**

In answering this item, provide the current name of the issuer and names used by predecessor entities, along with the dates of the name changes.

INSTITUTE OF BIOMEDICAL RESEARCH CORP, 13<sup>th</sup> Floor South Tower, Dubai Science Park, Dubai, United Arab Emirates

The Company was formerly Neuro-Biotech Corp until March 2014, formerly M45 Mining Resources Inc. until June 2010, and formerly Quantitative Methods Corp. until April 2007.

Current State and Date of Incorporation or Registration: NEVADA, July 26, 1990

Standing in this jurisdiction: (e.g. active, default, inactive): ACTIVE IN GOOD STANDING

Prior Incorporation Information for the issuer and any predecessors during the past five years:

The public Nevada corporation formed on July 26, 1990; [NV Business ID NV19901030687] ("Surviving Company"), formerly known as Cancean, Inc, merged with the private corporation named Intitule of Biomedical Research Corp., a Nevada corporation formed on June 2, 2021 [NV Business ID: NV20212115346] ("Merging Company"). Due to administrative error, both Companies merged to correct the error on January 5<sup>th</sup> 2024, effective June 3<sup>rd</sup>, 2022.

Describe any trading suspension or halt orders issued by the SEC or FINRA concerning the issuer or its predecessors since inception:

NONE.

List any stock split, dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

The company has initiated a reverse split of its common stock and a general cleanup of its capitalization table.

Address of the issuer's principal executive office:

Thirteenth Floor, Dubai Science Park, South Tower, Dubai, United Arab Emirates

Address of the issuer's principal place of business:

*Check if principal executive office and principal place of business are the same address:*

Has the issuer or any of its predecessors been in bankruptcy, receivership, or any similar proceeding in the past five years?

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(iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or

(iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

No:  Yes:  If Yes, provide additional details below:

## 2) Security Information

### **Transfer Agent**

Name: SECURITIES TRANSFER CORP  
Phone: 469-633-0101  
Email: info@stctransfer.com  
Address: 2901 Dallas Pkwy -- Suite 3980, Plano, TX 75093

### **Publicly Quoted or Traded Securities:**

*The goal of this section is to provide a clear understanding of the share information for its publicly quoted or traded equity securities. Use the fields below to provide the information, as applicable, for all outstanding classes of securities that are publicly traded/quoted.*

NOTE: THE COMPANY HAS INITIATED AN INVESTIGATION INTO SHARES THAT WERE ISSUED IN EXCHANGE FOR DELIVERABLES WHERE THE COMPANY HAS NOT RECEIVED COMMENSURATE VALUE. **THE NUMBER OF SHARES IN ISSUE MIGHT BE REDUCED MATERIALLY BASED ON THE OUTCOME OF THIS INVESTIGATION.**

Trading symbol: MRES  
Exact title and class of securities outstanding: COMMON STOCK CLASS A  
CUSIP: 45781A107  
Par or stated value: \$0.001  
Total shares authorized: 5,000,000,000 as of date: 3/31/26  
Total shares outstanding: 2,399,024,113 as of date: 3/31/26  
Number of shareholders: 553 as of date: 3/31/26

*Please provide the above-referenced information for all other publicly quoted or traded securities of the issuer.*

NONE

### **Other classes of authorized or outstanding equity securities that do not have a trading symbol:**

*The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g., preferred shares that do not have a trading symbol). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.*

Exact title and class of securities outstanding: PREFERRED STOCK CLASS A

Par or stated value:	<u>\$0.001</u>	
Total shares authorized:	<u>50,000,000</u>	as of date: <u>3/31/26</u>
Total shares outstanding:	<u>8,540,000</u>	as of date: <u>3/31/26</u>
Total number of shareholders of record (if applicable):	<u>2</u>	as of date: <u>3/31/26</u>

Exact title and class of securities outstanding:	<u>PREFERRED STOCK CLASS B</u>	
Par or stated value:	<u>\$0.001</u>	
Total shares authorized:	<u>50,000,000</u>	as of date: <u>3/31/26</u>
Total shares outstanding:	<u>35,800,000</u>	as of date: <u>3/31/26</u>
Total number of shareholders of record (if applicable):	<u>6</u>	as of date: <u>3/31/26</u>

*Please provide the above-referenced information for all other classes of authorized or outstanding equity securities.*

**Security Description:**

*The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:*

*The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:*

**1. For common equity, describe any dividend, voting and preemption rights.**

The holders of common class A stock are entitled to dividends as declared by the Board of Directors. Each share entitles the holder to one vote. There are no preemption rights.

**2. For preferred stock, describe the dividend, voting, conversion, and liquidation rights as well as redemption or sinking fund provisions.**

The Preferred Stock Class A shares are Control Block shares with no dividend or liquidation rights. The shares are NOT convertible into Common Shares, but each Preferred A share has voting rights equal to ten thousand (10,000) shares of Common Stock. The stock may be returned to Treasury for no consideration.

Each Preferred B share is convertible into One (1) Share of Common Stock at par at the option of the holder. The holders have equal ratable rights to dividends from funds legally available therefore, when, as and if declared by the Board of Directors and are entitled to share ratably in all the assets of the Company available for distribution to holders of Preferred stock upon the liquidation, dissolution or winding up of the Corporation. Holders of shares of Preferred stock do not have preemptive or subscription rights.

Holders of shares of Preferred Stock Class B are entitled to 100 votes per share on all matters which shareholders are entitled to vote upon at all meetings of shareholders. The holders of shares of Preferred stock do not have cumulative voting rights, which means that the holders of more than 50% of our outstanding voting securities can elect all the directors of the Company.

3. Describe any other material rights of common or preferred stockholders.

None

4. Describe any material modifications to rights of holders of the company's securities that have occurred over the reporting period covered by this report.

None.

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any changes to the total shares outstanding of any class of the issuer's securities **in the past two completed fiscal years and any subsequent interim period.**

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares, or any other securities or options to acquire such securities, issued for services. Using the tabular format below, please describe these events.

A. Changes to the Number of Outstanding Shares for the two most recently completed fiscal years and any subsequent period.

Indicate by check mark whether there were any changes to the number of outstanding shares within the past two completed fiscal years:

No:  Yes:  (If yes, you must complete the table below)

Shares Outstanding as of Second Most Recent Fiscal Year End:  <u>Opening Balance</u>  Date 3/31/2024  Common: <u>2,371,424,113</u>  Preferred A: <u>8,540,000</u>  Preferred B: <u>35,800,000</u>  Series A Warrants: <u>Nil</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at	Individual/ Entity Shares were issued to.  ***You must disclose the	Reason for share issuance (e.g. for cash or debt conversion)	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.

	returned to treasury)				the time of issuance ? (Yes/No)	control person(s) for any entities listed.	) -OR- Nature of Services Provided		
4/08/24	Exercise of warrant	10,000,000	Common	0.05	Yes	Clyde Bianchi	Warrant Exercise	Restricted	506(b)
4/08/24	Exercise of warrant	8,000,000	Common	0.05	Yes	John Demonico	Warrant Exercise	Restricted	506(b)
4/08/24	Exercise of warrant	4,000,000	Common	0.005	Yes	John H. Wolters and Tammara K. Wolters as Trustees of the Wolters Living Trust dated October 28, 2004	Warrant Exercise	Restricted	506(b)
4/08/24	Exercise of warrant	300,000	Common	0.005	Yes	Ron Sordelline	Warrant Exercise	Restricted	506(b)
4/08/24	Exercise of warrant	1,000,000	Common	0.005	Yes	Philip Munschauer	Warrant Exercise	Restricted	506(b)
4/08/24	Exercise of warrant	12,000,000	Common	0.005	Yes	Clark Winkler	Warrant Exercise	Restricted	506(b)
4/08/24	Exercise of warrant	300,000	Common	0.005	Yes	Larry Topper	Warrant Exercise	Restricted	506(b)
08/08/23	New issue	10,000,000	Common	\$ 0.0003	Yes	Ryan List	Private Placement	Restricted	4(a)(2)
01/07/25	New issue	5,000,000	Common	\$ 0.0030	Yes	John Demonico	Private Placement	Restricted	4(a)(2)
01/14/25	New issue	3,666,666	Common	\$ 0.0030	Yes	James O'Callaghan	Private Placement	Restricted	4(a)(2)
01/23/25	New issue	3,500,000	Common	\$ 0.0030	Yes	D4 Capital Holding	Private Placement	Restricted	4(a)(2)
07/16/25	New issue	8,333,333	Common	\$ 0.0030	Yes	Clark Winkler	Private Placement	Restricted	4(a)(2)
02/19/25	New issue	1,500,000	Common	\$ 0.0030	Yes	Frank Bastow	Private Placement	Restricted	4(a)(2)
02/26/25	New issue	16,666,667	Common	\$ 0.0030	Yes	Clyde Bianchi	Private Placement	Restricted	4(a)(2)
07/01/22	New issue	40,000,000	Common	\$ 0.0010	Yes	Michael Sachar	Private Placement	Restricted	4(a)(2)
01/01/25	New issue	149,502,843	Common	\$ 0.0010	Yes	Jeff Robinson	CEO	Restricted	4(a)(2)
01/01/25	New issue	74,751,421	Common	\$ 0.0010	Yes	Medigrow Africa	Provision of CFO	Restricted	4(a)(2)

						Limited / Mitch Barrett			
04/01/25	New issue	37,375,711	Common	\$ 0.0010	Yes	Anna Morera Leralta	CMO	Restricted	4(a)(2)
02/09/24	New issue	1,000,000	Common	\$ 0.0050	Yes	Reagan Winkler	Private Placement	Restricted	4(a)(2)
02/09/24	New issue	1,000,000	Common	\$ 0.0050	Yes	Paige Winkler	Private Placement	Restricted	4(a)(2)
02/09/24	New issue	500,000	Common	\$ 0.0050	Yes	Christopher Colotti	Private Placement	Restricted	4(a)(2)
02/09/24	New issue	1,000,000	Common	\$ 0.0050	Yes	Brian Kenny	Private Placement	Restricted	4(a)(2)
02/09/24	New issue	500,000	Common	\$ 0.0050	Yes	Jesse Coulter	Private Placement	Restricted	4(a)(2)
02/09/24	New issue	2,000,000	Common	\$ 0.0050	Yes	Steve Smith	Private Placement	Restricted	4(a)(2)
01/01/26	New issue	76,980,981	Common	\$ 0.0010	Yes	Jeff Robinson	CEO	Restricted	4(a)(2)
01/01/26	New issue	38,490,491	Common	\$ 0.0010	Yes	Medigrow Africa Limited / Mitch Barrett	Provision of CFO	Restricted	4(a)(2)
01/01/26	New issue	19,245,245	Common	\$ 0.0010	Yes	Anna Morera Leralta	CMO	Restricted	4(a)(2)
			Shares Outstanding on Date of This Report: <u>Ending Balance:</u> Date <u>3/31/2026</u> Common: <u>2,884,037,471</u> Class A Preferred: <u>8,540,000</u> Class B Preferred: <u>35,800,000</u>						

**Example:** A company with a fiscal year end of December 31<sup>st</sup> 2024, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2023 through December 31, 2024 pursuant to the tabular format above.

Any additional material details, including footnotes to the table are below:

None.

## B. Convertible Debt

The following is a complete list of the Company's Convertible Debt which includes all promissory notes, convertible notes, convertible debentures, or any other debt instruments convertible into a class of the issuer's equity securities. The table includes all issued or outstanding convertible debt at any time during the last complete fiscal year and any interim period between the last fiscal year end and the date of this Certification.

Check this box to confirm the Company had no Convertible Debt issued or outstanding at any point during this period.

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$)  (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion <sup>5</sup>	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
4/01/2023	92,860	124,886	6/30/2023	Par	Nil	124,886,290	Seed Trust – Murray Lynton-Edwards	Working capital provided
<b>Total Outstanding Balance:</b>		124,886	<b>Total Shares:</b>		Nil	124,886,290		

Any additional material details, including footnotes to the table are below:

#### 4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. Ensure that these descriptions are updated on the Company's Profile on [www.OTCMarkets.com](http://www.OTCMarkets.com).

A. Summarize the issuer's business operations (If the issuer does not have current operations, state "no operations")

Institute of Biomedical Research Corp., trading as M2Bio Sciences, is "the gut and brain company" focused on alternative plant-based food and medicine and mental health therapeutic research. M2Bio's mission is to advance botanical-based medicine and other non-drug therapies to the forefront by deploying artificial intelligence and best-practice science and medicine, clinical research, and emerging technologies.

M2Bio conducts research aimed at providing scientific backing for the Company's expanding product range – including plant-based medicines.

The mission of the M2Biome division is to offer evidence-based, sustainable products that enhance health, performance, and longevity, while providing education to empower informed nutritional choices and lifestyle.

M2Sentient is a place where sensory therapy and mental wellness meet. We promote holistic healing using the five senses – touch, sight, hearing, smell and taste.

M2MMA is a groundbreaking and innovative organization that is revolutionizing the landscape of combat sports. We aim to elevate the sport of Mixed Martial Arts to new heights of competition, professionalism and athlete well-being,

<sup>5</sup> The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any "blockers" or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

whilst cultivating a community of martial artists who embodies the values of discipline, respect, hard work and personal growth.

B. List any subsidiaries, parent company, or affiliated companies.

Neurai Life Sciences (Pty) Ltd (100% held)

MJMedTech, Inc. (100% held)

M2Bio Sciences Research FZ-LLC (100% held)

M2MMA Inc. (30% held)

On January 21, 2024, the Company sold 100% ownership of the concept, business model, contacts and contracts that collectively can be used to establish a mixed martial arts league to M2MMA Inc. (Symbol: RLAB) in exchange for a controlling interest in RLAB. The purchase price was settled in the form of 3,185,000 Preferred C shares in RLAB, resulting in effective control of RLAB by the Company.

C. Describe the issuers' principal products or services.

The company owns premium consumer goods brands. The brands span across a wide range of premium consumer goods including bioceuticals, health and wellness, and precision foods and beverages. The company positions its brands in the high-value market segment. In order to achieve this, M2Bio has had to consistently focus on producing and sourcing the highest-quality ingredients available in the market, such as premium coffees, honey, black garlic, peanut butter and extra virgin olive oils.

The M2MMA subsidiary is developing groundbreaking protocols to revolutionize the world of combat sports.

## 5) Issuer's Facilities

*The goal of this section is to provide investors with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer and the extent in which the facilities are utilized.*

In responding to this item, please clearly describe the assets, properties or facilities of the issuer. Describe the location of office space, data centers, principal plants, and other property of the issuer and describe the condition of the properties. Specify if the assets, properties, or facilities are owned or leased and the terms of their leases. If the issuer does not have complete ownership or control of the property, describe the limitations on the ownership.

Operational Rental: Thirteenth Floor, Dubai Science Park South Tower, Dubai, United Arab Emirates (office space)

## 6) All Officers, Directors, and Control Persons of the Company

Using the table below, please provide information, as of the period end date of this report, regarding all officers and directors of the company, or any person that performs a similar function, regardless of the number of shares they own.

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities.

If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual

representing the corporation or entity. Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

*The goal of this section is to provide investors with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant or beneficial owners.*

<b>Individual Name</b> (First, Last) or <b>Entity Name</b> (Include names of control person(s) if a corporate entity)	<b>Position/Company</b> <b>Affiliation</b> (ex: CEO, 5% Control person)	<b>City and State</b> (Include Country if outside U.S.)	<b>Number of</b> <b>Shares</b> <b>Owned</b> (List common, preferred, warrants and options separately)	<b>Class of</b> <b>Shares</b> <b>Owned</b>	<b>Percentage of</b> <b>Class of</b> <b>Shares</b> <b>Owned</b> (undiluted)
<u>Drasko Pekovic</u>	<u>Shareholder</u>	<u>Montreal, Canada</u>	<u>450,000,000</u>	<u>Common</u>	<u>15.6%</u>
<u>Jeff Robinson</u>	<u>President, Director and CEO</u>	<u>Dubai, United Arab Emirates</u>	<u>4,270,000</u>	<u>Preferred A</u>	<u>50.0%</u>
<u>Dr. Anna Morera Leralta</u>	<u>Secretary and Chief Medical Officer</u>	<u>Barcelona, Spain</u>	<u>4,270,000</u>	<u>Preferred A</u>	<u>50.0%</u>
<u>Kim Halvorson</u>	<u>Shareholder</u>	<u>Marysville WA</u>	<u>1,851,323</u>	<u>Preferred B</u>	<u>5.2%</u>
<u>Dr. Anna Morera Leralta</u>	<u>Secretary and Chief Medical Officer</u>	<u>Barcelona, Spain</u>	<u>11,050,000</u>	<u>Preferred B</u>	<u>30.9%</u>
<u>Jeff Robinson</u>	<u>President, Director and CEO</u>	<u>Dubai, United Arab Emirates</u>	<u>11,050,000</u>	<u>Preferred B</u>	<u>30.9%</u>
<u>Medigrow Africa Limited – Mitch Barrett</u>	<u>Shareholder</u>	<u>British Virgin Islands</u>	<u>4,536,177</u>	<u>Preferred B</u>	<u>12.7%</u>
<u>Miloreo Venture Group, Inc – Jamie Nelson</u>	<u>Shareholder</u>	<u>Cayman Islands</u>	<u>5,812,500</u>	<u>Preferred B</u>	<u>16.2%</u>
<u>Willem Jonker</u>	<u>CFO and Director</u>	<u>Cape Town, South Africa</u>	<u>Nil</u>		
<u>Clyde Bianchi</u>	<u>Shareholder</u>	<u>Bergen, NY</u>	<u>258,666,667</u>	<u>Common</u>	<u>9.0%</u>
<u>Ron Hargrove</u>	<u>Shareholder</u>	<u>Bellmore, NY</u>	<u>150,000,000</u>	<u>Common</u>	<u>5.2%</u>
<u>Jeff Robinson</u>	<u>President, Director and CEO</u>	<u>Dubai, United Arab Emirates</u>	<u>226,483,824</u>	<u>Common</u>	<u>7.9%</u>

Confirm that the information in this table matches your public company profile on [www.OTCMarkets.com](http://www.OTCMarkets.com). If any updates are needed to your public company profile, log in to [www.OTCIQ.com](http://www.OTCIQ.com) to update your company profile.

## 7) Legal/Disciplinary History

A. Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:

\* Note: The answers below relate primarily to officers of the Company, as the management of the Company cannot respond in respect of shareholders that are unrelated to them.

1. Been the subject of an indictment or conviction in a criminal proceeding or plea agreement or named as a defendant in a pending criminal proceeding (excluding minor traffic violations);

None

2. Been the subject of the entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, financial- or investment-related, insurance or banking activities;

None

3. Been the subject of a finding, disciplinary order or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, a state securities regulator of a violation of federal or state securities or commodities law, or a foreign regulatory body or court, which finding or judgment has not been reversed, suspended, or vacated;

None

4. Named as a defendant or a respondent in a regulatory complaint or proceeding that could result in a "yes" answer to part 3 above; or

None

5. Been the subject of an order by a self-regulatory organization that permanently or temporarily barred, suspended, or otherwise limited such person's involvement in any type of business or securities activities.

Ms. Kim Halvorson (shareholder) and her company Triage Micro Cap Advisers are prohibited as service provider by OTCMarkets.

6. Been the subject of a U.S Postal Service false representation order, or a temporary restraining order, or preliminary injunction with respect to conduct alleged to have violated the false representation statute that applies to U.S mail.

None

- B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party to or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

None

## **8) Third Party Service Providers**

Provide the name, address, telephone number and email address of each of the following outside providers. You may add additional space as needed.

Confirm that the information in this table matches your public company profile on [www.OTCMarkets.com](http://www.OTCMarkets.com). If any updates are needed to your public company profile, update your company profile.

### Securities Counsel

Name: Jeff Turner  
Address 1: 7533 S Center View Ct, #4291  
Address 2: West Jordan, UT 84084  
Phone: 801.810.4465  
Email: Jeff@jdt-legal.com

### Accountant or Auditor

Name: None  
Firm: \_\_\_\_\_  
Address 1: \_\_\_\_\_  
Address 2: \_\_\_\_\_  
Phone: \_\_\_\_\_  
Email: \_\_\_\_\_

### Investor Relations

Name: None  
Firm: \_\_\_\_\_  
Address 1: \_\_\_\_\_  
Address 2: \_\_\_\_\_  
Phone: \_\_\_\_\_  
Email: \_\_\_\_\_

### *All other means of Investor Communication:*

X (Twitter): <https://x.com/m2bio>  
LinkedIn <https://www.linkedin.com/company/m2bio/>  
Facebook: <https://www.facebook.com/M2BIO/>  
Instagram: <https://www.instagram.com/m2bio.sciences/>  
YouTube: <https://www.youtube.com/channel/UCOir-dW7tmY7RGKXIU5esQ>  
TikTok: <https://www.tiktok.com/@m2bio.sciences>  
Reddit: <https://www.reddit.com/user/M2Bio-Sciences/>  
Linked Tree: <https://linktr.ee/m2biosciences>

### M2Biome Division:

Website Link <https://m2biome.com/>  
info@m2biome.health [m2biome@m2bio.co](mailto:m2biome@m2bio.co)  
Instagram <https://www.instagram.com/m2biome/>  
Facebook <https://www.facebook.com/M2Biome/>

X <https://x.com/M2Biome>  
Pinterest [m2biome@m2bio.co](mailto:m2biome@m2bio.co)  
Youtube [www.youtube.com/@M2Biome-vw2lo](http://www.youtube.com/@M2Biome-vw2lo)

### M2Sentient

Website Link <https://m2sentient.com/>  
Instagram <https://www.instagram.com/m2sentient/>  
Facebook <https://www.facebook.com/M2Sentient>  
LinkedIn <https://www.linkedin.com/company/m2sentient/>  
X <https://x.com/M2Sentient>

### M2MMA

Website Link <https://m2mma.com/>  
X <https://x.com/M2MMAofficial>  
  
LinkedIn: <https://www.linkedin.com/company/m2mma>  
  
Instagram <https://www.instagram.com/m2mmaofficial/>  
Facebook <https://www.facebook.com/m2mmaofficial>  
YouTube <https://www.youtube.com/@m2mmaofficial>  
TikTok <https://www.tiktok.com/@m2mmaofficial>

### Other Service Providers

Provide the name of any other service provider(s) that **that assisted, advised, prepared, or provided information with respect to this disclosure statement**. This includes counsel, broker-dealer(s), advisor(s), consultant(s) or any entity/individual that provided assistance or services to the issuer during the reporting period.

Name: None  
Firm: \_\_\_\_\_  
Nature of Services: \_\_\_\_\_  
Address 1: \_\_\_\_\_  
Address 2: \_\_\_\_\_

Phone: \_\_\_\_\_  
Email: \_\_\_\_\_

## 9) Disclosure & Financial Information

A. This Disclosure Statement was prepared by (name of individual):

Name: Willem Jonker  
Title: Chief Financial Officer  
Relationship to Issuer: Chief Financial Officer

B. The following financial statements were prepared in accordance with:

- IFRS  
 U.S. GAAP

C. The following financial statements were prepared by (name of individual):

Name: Willem Jonker  
Title: Chief Financial Officer  
Relationship to Issuer: Chief Financial Officer

Describe the qualifications of the person or persons who prepared the financial statements: Chartered Accountant (South Africa)

Provide the following qualifying financial statements:

- Audit letter, if audited;
- Balance Sheet;
- Statement of Income;
- Statement of Cash Flows;
- Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- Financial Notes

### Financial Statement Requirements:

- Financial statements must be published together with this disclosure statement as one document.
- Financial statements must be "machine readable". Do not publish images/scans of financial statements.
- Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
- Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

## 10) Issuer Certification

### *Principal Executive Officer:*

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Jeff Robinson certify that:

1. I have reviewed this Disclosure Statement for Institute of Biomedical Research Corp;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

June 28, 2026

/s/ Jeff Robinson

(Digital Signatures should appear as "/s/ [OFFICER NAME]")

### *Principal Financial Officer:*

I, Willem Jonker certify that:

1. I have reviewed this Disclosure Statement for Institute of Biomedical Research Corp;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

June 28, 2026

/s/ Willem Jonker

(Digital Signatures should appear as "/s/ [OFFICER NAME]")

**INSTITUTE OF BIOMEDICAL RESEARCH CORP.**

**CONSOLIDATED BALANCE SHEETS**  
(Unaudited)

	31-Mar-26	31-Mar-25
<b>ASSETS</b>		
Current assets:		
Cash	\$ 13 013	\$ 11 805
Accounts Receivable	\$ -	\$ 36 269
Inventories	\$ -	\$ 18 792
Prepaid expenses	\$ -	\$ 41 402
<b>Total Current Assets</b>	<b>\$ 13 013</b>	<b>\$ 108 269</b>
Fixed Assets	\$ -	\$ 5 626
Listed Equities	\$ 30 600	\$ 12 188
Intellectual Property	\$ -	\$ 3 187 500
<b>Total Assets</b>	<b>\$ 43 613</b>	<b>\$ 3 313 582</b>
<b>LIABILITIES AND STOCKHOLDERS' DEFICIT</b>		
Current liabilities:		
Current Liabilities	\$ 539 738	\$ 682 680
Long Term Liabilities	\$ 97 776	\$ 93 036
<b>Total Liabilities</b>	<b>\$ 637 514</b>	<b>\$ 775 716</b>
Shareholder Equity		
Common Stock, \$0.001 par value; 5,000,000,000 shares authorized, 2,884,037,471 (March 31, 2025: 2,399,024,113 shares issued and outstanding	\$ 2 884 037	\$ 2 663 612
Preferred A Stock, \$0.001 par value; 50,000,000 shares authorized, 8,540,000 shares issued and outstanding	\$ 854	\$ 854
Preferred B Stock, \$0.001 par value; 100,000,000 shares authorized, 35,800,000 shares issued and outstanding	\$ 35 800	\$ 35 800
Additional paid in capital	\$ 56 760 300	\$ 56 939 850
Accumulated deficit	\$ -60 259 349	\$ -59 056 246
<b>Total Parent Equity</b>	<b>\$ -578 357</b>	<b>\$ 583 870</b>
Non-controlling interest	\$ -15 544	1 953 996
<b>Total Stockholders' equity</b>	<b>\$ -593 901</b>	<b>\$ 2 537 866</b>
<b>Total Liabilities and Stockholders' deficit</b>	<b>\$ 43 613</b>	<b>\$ 3 313 582</b>

**INSTITUTE OF BIOMEDICAL RESEARCH CORP.**  
**STATEMENTS OF OPERATIONS**  
(Unaudited)

	For the Year Ended	
	Mar-31 <u>2026</u>	Mar-31 <u>2025</u>
Sales	\$ 27 706	\$ 49 487
Cost of Sales	\$ 29 209	\$ 28 085
Gross Profit/(Loss)	\$ (1 503)	\$ 21 402
Interest income	\$ 25	\$ 66
Other Income	\$ -	\$ 6 096
Fair Value Adjustment	\$ 15 394	\$ (52 513)
Profit on sale of non-current assets	\$ -	\$ 78 833
Profit/Loss on currency translation	\$ (4 614)	\$ (228)
	\$ 9 302	\$ 53 657
Operating expenses:		
Research Costs Incurred/(Recovered)	\$ 250	\$ (110 082)
General and administrative expenses	\$ 302 685	\$ 879 864
Sales and advertising	\$ 2 118	\$ 8 133
Total operating expenses	\$ 305 053	\$ 793 297
Other Expenses		
Goodwill written off	\$ 3 187 500	
Interest Expense	\$ 16 485	\$ 15 382
Profit/(Loss) from operations	\$ (3 499 736)	\$ (739 640)
Loss from Discontinued Operatons	\$ (1 310 480)	\$ -
Attributable to Non-controlling shareholders	\$ 2 349 136	\$ (106 920)
Provision for income tax	\$ -	\$ -
Net Profit/(Loss) attributable to holders of the Parent	\$ (2 461 081)	\$ (632 720)

**INSTITUTE OF BIOMEDICAL  
STATEMENTS OF STOCKHOLDERS'  
EQUITY**  
For the Quarters ended December 31, 2025 and  
September 30, 2025  
(Unaudited)

	Common Stock		Preferred A Stock		Preferred B Stock		Additional Paid in Capital	Accumulate d Deficit	Non-Controlling Interest	Total
	Shares	Amount	Shares	Amount	Shares	Amount				
Balance on April 1, 2024	2 371 424 113	2 371 424	8 540 000	854	35 800 000	35 800	56 872 283	-57 663 707	1 068 067	2 684 722
Net change	292 187 597	292 188	-	-	-	-	67 567	-632 720	-106 920	-379 886
Change in economic interest in subsidiary								-759 819	992 849	233 030
Balance on March 31, 2025	2 663 611 710	2 663 612	8 540 000	854	35 800 000	35 800	56 939 850	-59 056 246	1 953 996	2 537 866
	Common Stock		Preferred A Stock		Preferred B Stock		Additional Paid in Capital	Accumulate d Deficit	Non-Controlling Interest	Total
	Shares	Amount	Shares	Amount	Shares	Amount				
Balance on March 31, 2025	2 663 611 710	2 663 612	8 540 000	854	35 800 000	35 800	56 939 850	-59 056 246	1 953 996	2 537 866
Net change	220 425 761	220 426	-	-	-	-	-179 550	-2 461 081	-2 349 136	-4 769 341
Change in economic interest in subsidiary								1 257 978	379 597	1 637 574
Balance on March 31, 2026	2 884 037 471	2 884 037	8 540 000	854	35 800 000	35 800	56 760 300	-60 259 349	-15 544	-593 901

**INSTITUTE OF BIOMEDICAL  
RESEARCH CORP.**  
**STATEMENTS OF CASHFLOWS**  
**(Unaudited)**

	For the Year ended			
		Mar 31, 2026		Mar 31, 2025
Cash flows from operating activities:				
Net Profit / (Loss)	\$	-2 461 081	\$	-632 720
Non-cash items (net)		2 463 152		183 112
Changes in tangible Assets and Liabilities:		-46 479		2 241
Net Cash generated by/(used in) Operating Activities		-44 408		-447 367
-				
Net Cash from Financing Activities		45 615		359 754
Net increase / (decrease) in cash		1 207		-87 612
Cash – beginning of period		11 805		99 418
Cash – end of period	\$	13 013	\$	11 805

# INSTITUTE OF BIOMEDICAL RESEARCH CORP.

## Notes to the Unaudited Financial Statements

March 31, 2026

### NOTE 1 - BUSINESS

INSTITUTE OF BIOMEDICAL RESEARCH Corp. (the “Company”) was incorporated under the laws of the State of Nevada on July 26, 1990.

The Company is doing business as M2Bio Sciences. M2Bio Sciences is a bioceutical company focused on alternative plant-based nutritional and medicinal products and mental health therapeutic research. M2Bio’s mission is to advance botanical-based medicine to the forefront by deploying best-practice science and medicine, clinical research, and emerging technologies.

M2Bio conducts research aimed at providing scientific backing for the Company’s expanding product range – including plant-based medicines.

The company owns premium consumer goods brands. The brands span across a wide range of premium consumer and other premium goods including bioceuticals, health and wellness, and precision foods and beverages. The company and its brands are positioned in the high-value market segment. In order to position itself within the high-value market segment, M2Bio has had to consistently focus on producing and sourcing the highest-quality ingredients available in the market, for example premium coffees and extra virgin olive oils.

In January 2024, the Company sold the concept, brand and rights to develop a mixed martial arts league to Real American Capital Corporation (Symbol: RLAB). The consideration for this transaction was settled in shares, resulting in RLAB becoming a subsidiary of the Company. These financial statements include the assets, liabilities and results of operations of RLAB from the date of acquisition. RLAB is developing the M2MMA brand.

The company has relocated the nexus of its operations to Dubai – as has been in planning for a number of years. As a consequence of this relocation, in June 2025 the South African subsidiary M2Bio Sciences Food and Beverage (Pty) Ltd was placed in voluntary liquidation.

### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of presentation

The Company’s unaudited financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”).

These Financial Statements are prepared on the basis of information provided by the Management of the Company, and the Management is responsible for the completeness and materiality of these financial statements.

#### Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### Cash and cash equivalents

The Company considers all highly liquid investments purchased with original maturities of three months or less to be cash equivalents.

### Concentration of Credit Risk

The Company has no significant off-balance-sheet concentrations of credit risk such as foreign exchange contracts, options contracts or other foreign hedging arrangements.

### Revenue Recognition

The Company recognizes revenue when there is persuasive evidence of an arrangement, delivery has occurred, the selling price is determinable, collectability is reasonably assured and there are no significant remaining performance obligations.

### Employment Agreements

The Group employed five staff as at March 31, 2026.

### Income Taxes

Income taxes are accounted for under the assets and liability method. Current income taxes are provided in accordance with the laws of the respective taxing authorities. Deferred income taxes are provided for the estimated future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases and operating loss and tax credit carry-forwards. Deferred tax assets and liabilities are measured using enacted tax rates in effect for the year in which those temporary differences are expected to be recovered or settled. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will be realized.

### **NOTE 3 - GOING CONCERN**

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates the realization of assets and the discharge of liabilities in the normal course of business for the foreseeable future. As of March 31, 2026, the Company's revenue is insufficient to cover its operating expenses. The Group has \$43,613 (March 31, 2025: \$3,313,582) in Assets and an accumulated deficit of \$60,259,349 (March 31, 2025 \$59,056,246). The Company's ability to raise additional capital through the future issuances of common stock and/or debt financing is unknown. The obtainment of additional financing, the successful development of the Company's contemplated plan of operations, and its transition, ultimately, to the attainment of profitable operations are necessary for the Company to continue operations. These conditions and the ability to successfully resolve these factors raise substantial doubt about the Company's ability to continue as a going concern. The financial statements of the Company do not include any adjustments that may result from the outcome of these aforementioned uncertainties.

### **NOTE 4 – OTHER ITEMS**

- i. Legal Proceedings – None.
- ii. The company has substantial net operating loss carry forwards for federal income tax purposes estimated at about \$60,259,349. (March 31, 2025: \$59,056,246.) Due to the company's issuance of stock, the company's use of its existing loss carry-forwards may be restricted under Section 382 of the Internal Revenue Code.

### **NOTE 5 – LOANS PAYABLE**

As of March 31, 2026, the Company owes \$124,886 (\$113,141 as at March 31, 2025) from the issue of convertible notes with a face value of \$92,860 at 10% interest per annum, convertible into common shares of the Company's common stock at \$0.001. Real American Capital Corp owes \$97,776 (March 31, 2025: \$93,036) from the issue of convertible notes with a face value of \$50,000, convertible into Common Stock of Real American Capital Corporation at the lesser of 1 cent / share or 80% of the average closing bid price for common stock on the five (5) trading days prior to conversion.

### **NOTE 6 – RELATED PARTY TRANSACTIONS**

None.

### **NOTE 7 - SUBSEQUENT EVENTS**

None.