Interim Condensed Consolidated Financial Statements

Intouch Insight Ltd.

for the three and six months ended June 30, 2026, and 2025

(Unaudited, expressed in Canadian Dollars)

NOTICE OF NO AUDITOR REVIEW OF INTERIM FINANCIAL REPORT

Pursuant to subsection 4.3(3)(a) of National Instrument 51-102, Continuous Disclosure Obligations, the accompanying interim financial report is required to include a notice when it has not been reviewed by an auditor.

The accompanying unaudited condensed interim consolidated financial statements of Intouch Insight Ltd. 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 condensed interim consolidated financial statements.

Cameron Watt
President and Chief Executive Officer

Cathy Smith
Chief Financial Officer

Intouch Insight Ltd.
Interim Condensed Consolidated Financial Statements (unaudited)
As of June 30, 2026

INTOUCH INSIGHT LTD.

Interim Condensed Consolidated Statements of Income (Loss) and Comprehensive Income (Loss)

Three and six months ended June 30, 2026 and 2025

(Unaudited- in Canadian Dollars)

		Three months ended		Six months ended	
	Note	**2026**	2025	**2026**	2025
Revenue	3	**$7,015,784**	$ 6,503,539	**$13,686,230**	$ 12,823,202
Cost of services		**3,740,310**	3,225,447	**7,096,479**	6,354,595
Gross margin		**3,275,474**	3,278,092	**6,589,751**	6,468,607
Operating expenses					
Selling	4	**845,670**	681,283	**1,503,869**	1,232,837
General and administrative	5	**1,814,150**	1,955,882	**3,702,840**	3,791,991
Product development	6	**561,293**	468,563	**1,145,146**	900,064
Impairment of intangible assets and goodwill	10	**-**	1,193,484	**-**	1,193,484
Total operating expenses		**3,221,113**	4,299,212	**6,351,855**	7,118,376
Income (loss) from operating activities		**54,361**	(1,021,120)	**237,896**	(649,769)
Non-operating expenses					
Finance costs		**97,284**	96,682	**173,514**	178,779
Loss (gain) in fair value of contingent consideration payable	11	**-**	(14,259)	**-**	(14,259)
Net earnings (loss) before income taxes		**(42,923)**	(1,103,543)	**64,382**	(814,289)
Income taxes	17				
Deferred tax expense		**-**	-	**-**	-
Current income tax expense (recovery)		**213**	8,480	**213**	85,132
NET INCOME (LOSS) AND COMPREHENSIVE INCOME (LOSS)		**$ (43,136)**	$ (1,112,023)	**$ 64,169**	$ (899,421)
Earnings (loss) per share	7				
Basic		**$ (0.00)**	$ (0.04)	**$ 0.00**	$ (0.04)
Diluted		**$ (0.00)**	$ (0.04)	**$ 0.00**	$ (0.04)
Weighted average number of shares - basic		**25,583,018**	25,669,239	**25,583,018**	25,636,351
Weighted average number of shares - diluted		**25,583,018**	25,669,239	**25,583,018**	25,636,351

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

INTOUCH INSIGHT LTD.

Interim Condensed Consolidated Statements of Financial Position

As of June 30, 2026 and December 31, 2025

(Unaudited- in Canadian Dollars)

	Notes	**June 30, 2026**	December 31, 2025 (audited)
ASSETS			
Current Assets			
Cash and cash equivalents		**$ 954,386**	$ 1,599,160
Trade and other receivables	8	**4,799,481**	3,745,968
Contract assets	8	**-**	4,200
Prepaid expenses		**367,232**	280,696
Total Current Assets		**6,121,099**	5,630,024
Non-Current Assets			
Property and equipment	9	**453,986**	520,199
Deferred tax assets		**25,548**	25,548
Intangible assets	10	**3,314,510**	3,528,057
Goodwill	10	**1,185,351**	1,185,351
Total Non-Current Assets		**4,979,395**	5,259,155
TOTAL ASSETS		**$ 11,100,494**	$ 10,889,179
LIABILITIES			
Current Liabilities			
Bank borrowings	13	**$ -**	$ 380,000
Trade and other liabilities		**1,085,772**	1,217,648
Contract liabilities		**176,661**	87,762
Current portion of long-term debt	14	**90,568**	581,714
Current portion of lease liabilities	12	**170,574**	170,574
Total Current Liabilities		**1,523,575**	2,437,698
Non-Current Liabilities			
Long-term debt	14	**1,965,000**	885,000
Lease liabilities	12	**297,741**	364,606
Total Non-Current Liabilities		**2,262,741**	1,249,606
TOTAL LIABILITIES		**3,786,316**	3,687,304
SHAREHOLDERS' EQUITY			
Share capital	15	**7,278,916**	7,278,916
Contributed surplus		**2,197,531**	2,149,397
Deficit		**(2,162,269)**	(2,226,438)
TOTAL SHAREHOLDERS' EQUITY		**7,314,178**	7,201,875
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		**$ 11,100,494**	$ 10,889,179

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ON BEHALF OF THE BOARD

"Eric Beutel" Director
Eric Beutel

"W. David Oliver" Director
W. David Oliver

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

INTOUCH INSIGHT LTD.

Interim Condensed Consolidated Statements of Changes in Equity

Three and six months ended June 30, 2026 and 2025
(Unaudited- in Canadian Dollars)

	Note	Number of Common Shares		Share Capital		Contributed Surplus		Retained Earnings (Deficit)		Total Equity
Balance as at January 1, 2025		25,603,825	$	7,272,952	$	2,029,942	$	(1,391,927)	$	7,910,967
Issuance of share capital related to the exercise of share options	15	89,026		50,756		(35,506)		-		15,250
Share-based compensation		-		-		73,180		-		73,180
Repurchase and cancellation of shares per Normal Course Issuer Bid	15	(59,000)		(26,352)		-		-		(26,352)
Net income and comprehensive income		-		-		-		(899,421)		(899,421)
Balance as at June 30, 2025		**25,633,851**	**$**	**7,297,356**	**$**	**2,067,616**	**$**	**(2,291,348)**	**$**	**7,073,624**
Balance as at January 1, 2026		25,583,018	$	7,278,916	$	2,149,397	$	(2,226,438)	$	7,201,875
Issuance of share capital related to the exercise of share options	15									-
Share-based compensation		-		-		48,134		-		48,134
Net income and comprehensive income		-		-		-		64,169		64,169
Balance as at June 30, 2026		**25,583,018**	**$**	**7,278,916**	**$**	**2,197,531**	**$**	**(2,162,269)**	**$**	**7,314,178**

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

INTOUCH INSIGHT LTD.

Interim Condensed Consolidated Statements of Cash Flows

Three and six months ended June 30, 2026 and 2025
(Unaudited - in Canadian Dollars)

	Note	Three months 2026	Three months 2025	Six months 2026	Six months 2025
Cash flows from operating activities					
Net income (loss)		**$ (43,136)**	$ (1,112,023)	**$ 64,169**	$ (899,421)
Adjustments for non-cash items:					
Amortization of property and equipment	9	**39,894**	44,871	**80,605**	89,005
Amortization of intangible assets	10	**106,774**	111,236	**213,547**	222,658
Allowance for doubtful accounts		**7,230**	-	**7,230**	39,787
Finance costs		**97,284**	96,684	**173,514**	178,781
Impairment of intangible assets	10	**-**	273,574	**-**	273,574
Impairment of goodwill	10	**-**	919,910	**-**	919,910
Loss (gain) on contingent consideration	11	**-**	(14,259)	**-**	(14,259)
Share-based compensation	15, 16	**26,529**	42,339	**48,134**	73,180
Loss (gain) on disposal of property and equipment		**-**	(13,588)	**-**	(13,588)
Net change in non-cash operating working capital	18	**(638,206)**	(426,728)	**(1,186,056)**	(733,437)
Net cash flows from (used in) operating activities		**(403,631)**	(77,984)	**(598,857)**	136,190
Cash flows from financing activities					
Net proceeds (repayments) from bank borrowings		**$ -**	$ 490,000	**(380,000)**	490,000
Issuance of share capital net of cash issue costs		**-**	15,250		15,250
Repurchase of share capital		**-**	(26,352)		(26,352)
Repayment of short-term debt		**-**	-	**-**	-
Receipt of long-term debt		**-**		**810,000**	
Repayment of long-term debt	14	**(66,267)**	(275,885)	**(221,146)**	(425,495)
Repayment of lease liabilities	12	**(33,754)**	(31,260)	**(66,865)**	(67,031)
Repayment of contingent consideration payable		**-**	-	**-**	-
Foreign exchange loss (gain) on financing activities		**-**	(728)	**-**	(742)
Finance costs paid		**(97,284)**	(96,684)	**(173,514)**	(178,781)
Net cash flows from (used in) financing activities		**(197,305)**	74,341	**(31,525)**	(193,151)
Cash flows from investing activities					
Purchase of property and equipment	9	**(10,472)**	-	**(14,392)**	-
Net cash flows used in investing activities		**(10,472)**	-	**(14,392)**	-
NET DECREASE IN CASH		**(611,408)**	(3,643)	**(644,774)**	(56,961)
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD		**1,565,794**	1,192,475	**1,599,160**	1,245,793
CASH AND CASH EQUIVALENTS, END OF PERIOD		**$ 954,386**	$ 1,188,832	**$ 954,386**	$ 1,188,832

Additional Information

	Three months 2026	Three months 2025	Six months 2026	Six months 2025
Interest paid	**64,230**	45,734	**105,616**	95,230
Income tax paid (recovered) included in operating activities	**-**	-	**-**	-

1. CORPORATE INFORMATION

Intouch Insight Ltd. ("Intouch" or the "Company") is a publicly listed company and is incorporated under the Canada Business Corporations Act. The Company's shares are listed on the TSX Venture Exchange ("TSX-V") under the symbol INX and on the OTC Markets Group ("OTCQX") under the symbol INXSF. The address of Intouch's registered office and its principal place of business is 400 March Road, Ottawa, Ontario, Canada K2K 3H4.

Founded in 1992, Intouch and its subsidiaries offer a portfolio of customer experience management (CEM) products and solutions. These include customer surveys, mystery shopping, mobile forms, operational and compliance audits, and event marketing automation solutions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation and statement of compliance with IFRS

The interim condensed consolidated financial statements have been prepared in accordance with IAS 34 *Interim Financial Reporting.* They do not include all of the information required in annual consolidated financial statements in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board (IASB) and should be read in conjunction with the consolidated financial statements of the Company for the year ended December 31, 2025.

The preparation of the interim condensed consolidated financial statements in accordance with IAS 34 requires the use of certain critical accounting estimates. It also requires Management to exercise judgment in the process of applying the Company's accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the interim condensed consolidated financial statements are the same as those applied in the Company's most recent annual consolidated financial statements. The only exception is the estimate used for the income tax provision. This provision is determined using the estimated average annual effective income tax rate applied to the pre-tax income of the interim period.

(b) Significant accounting policies

The Company's significant accounting policies are consistent with those disclosed in Note 2 of the Company's last annual audited consolidated financial statements for the year ended December 31, 2025.

(c) Critical accounting estimates and judgments

The Company's interim consolidated financial statements are prepared in accordance with IFRS recognition and measurement principles that often require Management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts presented and disclosed in the measurement of assets, liabilities, income and expenses. Management reviews these estimates and assumptions on an ongoing basis based on historical experience, changes in business conditions and other relevant factors as it believes to be reasonable under the circumstances. Changes in facts and circumstances may result in revised estimates, and actual results could differ from those estimates. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

The estimates, judgments and assumptions applied in the interim consolidated financial statements, including the key sources of estimation uncertainty were the same as those applied in the Company's last annual audited consolidated financial statements for the year ended December 31, 2025. The only exception is the estimate used for the income tax provision. This provision is determined using the estimated average annual effective income tax rate applied to the pre-tax income of the interim period.

(Unaudited - in Canadian Dollars)

3. REVENUE

Geographical

The Company reports its revenue by the geographical location of its customers. No significant property and equipment are maintained outside of Canada.

	Three months		Six months	
	June 30, 2026	June 30, 2025	**June 30, 2026**	June 30, 2025
Canada	**$ 1,169,422**	$ 1,429,544	**$ 2,360,024**	$ 2,582,724
US	**5,839,165**	5,062,194	**11,311,840**	10,206,416
Other	**7,197**	11,801	**14,366**	34,062
Total revenue	**$ 7,015,784**	$ 6,503,539	**$ 13,686,230**	$ 12,823,202

Nature of Revenue

	Three months		Six months	
	June 30, 2026	June 30, 2025	**June 30, 2026**	June 30, 2025
Software-as-a-service (SaaS) revenue	**$ 474,999**	$ 403,399	**$ 931,226**	$ 815,400
Event marketing automation revenue	**572,560**	528,745	**1,115,843**	1,067,226
Merchandising revenue	**82,824**		**120,291**	
Recurring services revenue	**5,879,676**	5,545,064	**11,507,617**	10,904,503
Non-recurring services revenue	**5,725**	26,331	**11,253**	36,073
Total revenue	**$ 7,015,784**	$ 6,503,539	**$ 13,686,230**	$ 12,823,202

	Three months		Six months	
Timing of Revenue Recognition	**June 30, 2026**	June 30, 2025	**June 30, 2026**	June 30, 2025
Services transferred over time	**$ 7,010,059**	$ 6,477,208	**$ 13,674,977**	$ 12,787,129
Services transferred at a point in time	**5,725**	26,331	**11,253**	36,073
Total revenue	**$ 7,015,784**	$ 6,503,539	**$ 13,686,230**	$ 12,823,202

Major customers

Revenues from specific clients, each with 10% or more of total Company revenues, are summarized as follows:

	Three months		Six months	
	June 30, 2026	June 30, 2025	**June 30, 2026**	June 30, 2025
Customer 1	**$ 992,758**	$ 914,040	**$ 1,924,853**	$ 1,865,754
Customer 2	**714,299**	303,555	**1,517,926**	949,218

(Unaudited - in Canadian Dollars)

Major trade accounts receivable

Accounts receivable from specific clients, each with 10% or more of total Company receivables, are summarized as follows:

	June 30, 2026	June 30, 2025
Customer 1	$ 824,667	$ 477,651

The customers presented may not be the same as in the previous table.

4. SELLING EXPENSES

Selling expenses for the Company are broken down as follows:

	Three months		Six months	
	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025
Marketing expenses	$ 293,956	$ 297,654	$ 451,526	$ 507,251
Travel expenses	93,588	67,234	164,796	117,086
Salaries and benefits	416,612	274,687	804,760	566,792
Consulting fees	41,514	41,708	82,787	41,708
Selling expenses	$ 845,670	$ 681,283	$ 1,503,869	$ 1,232,837

5. GENERAL AND ADMINISTRATIVE EXPENSES

General and administrative expenses for the Company are broken down as follows:

	Three months		Six months	
	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025
Corporate administration	$ 397,606	$ 319,346	$ 822,944	$ 681,142
Consulting fees	3,215	9,500	5,358	9,500
Professional fees	115,317	132,904	290,289	195,643
Public company fees	83,737	65,916	157,607	121,798
Salaries and benefits(1)	1,154,810	1,057,263	2,269,271	2,166,604
Loss (gain) on disposal of property and equipment	-	(13,589)	-	(13,589)
Loss (gain) on foreign exchange	(93,957)	228,516	(143,060)	279,021
Bad debt expense (recovery)	7,230	-	7,230	39,787
Amortization expense	146,192	156,026	293,201	312,085
General and administrative expenses	$ 1,814,150	1,955,882	$ 3,702,840	3,791,991

(1) Share-based compensation (a non-cash item) of $26,529 (Q2 2025- $42,339) has been included in Salaries and benefits. YTD 2026, $48,134 (YTD 2025- $73,180) was included.

(Unaudited - in Canadian Dollars)

6. PRODUCT DEVELOPMENT EXPENSES

Product development expenses for the Company are broken down as follows:

	Three months		Six months	
	June 30, 2026	June 30, 2025	**June 30, 2026**	June 30, 2025
Salaries and benefits	**$ 550,324**	$ 542,615	**$ 1,118,802**	$ 1,066,233
Investment tax credits and other government contributions towards	**-**	(84,551)	**-**	(176,669)
Consulting fees	**10,969**	10,500	**26,344**	10,500
Total product development expenses	**$ 561,293**	$ 468,564	**$ 1,145,146**	$ 900,064

7. EARNINGS (LOSS) PER SHARE

The calculation of basic and diluted earnings (loss) per share for the relevant periods is based on the following information:

	Three months		Six months	
	June 30, 2026	June 30, 2025	**June 30, 2026**	June 30, 2025
Weighted average number of common shares - basic	**25,583,018**	25,669,239	**25,583,018**	25,636,351
Additions to reflect the dilutive effect of employee stock options	**-**	-	**-**	-
Weighted average number of common shares - diluted	**25,583,018**	25,669,239	**25,583,018**	25,636,351

8. TRADE, OTHER RECEIVABLES AND CONTRACT ASSETS

Trade and other receivables consist primarily of trade receivables from billings of recurring revenue including system use and license fees, consulting, custom development and reports as well as other receivables. Contract assets consist of services in process and not yet billed.

	As of June 30, 2026	As of December 31, 2025
Trade accounts receivable, gross	**$ 4,810,907**	$ 3,764,209
Provision for expected credit losses	**(11,426)**	(18,241)
Trade accounts receivable, net	**4,799,481**	3,745,968
Sales taxes recoverable	**-**	-
Other receivables	**-**	-
Contract assets	**-**	4,200
Trade, other receivables and contract assets	**$ 4,799,481**	$ 3,750,168

Trade receivables past due but not impaired can be shown as follows:

	As of June 30, 2026	As of December 31, 2025
1 - 60 days past due	**$ 1,812,134**	$ 1,039,059
Greater than 60 days past due	**236,517**	419,971
	$ 2,048,651	$ 1,459,030

Management considers that the above-stated financial assets, including those 1-60 days and greater than 60 days, are of good credit quality.

(Unaudited - in Canadian Dollars)

9. PROPERTY AND EQUIPMENT

The following tables summarize the changes in the carrying amount of property and equipment:

	Computer Equipment	Survey Tablets	Furniture and Equipment	Leasehold Improvements	Right of Use Assets	Total
Cost:						
At December 31, 2024	$ 349,426	$ 1,533,561	$ 189,386	$ 197,180	$ 816,806	$ 3,086,359
Additions	5,176	-	-	-	-	5,176
Lease modification – remeasurement[1]	-	-	-	-	399,911	399,911
Removal	(329,404)	-	-	-	-	(329,404)
Lease modification – derecognition[1]	-	-	-	-	(569,592)	(569,592)
At December 31, 2025	25,198	1,533,561	189,386	197,180	647,125	2,592,450
Additions	14,392		-	-	-	14,392
Removal		-	-	-	-	-
At June 30, 2026	**$ 39,590**	**$ 1,533,561**	**$ 189,386**	**$ 197,180**	**$ 647,125**	**$ 2,606,842**
Accumulated Amortization:						
At December 31, 2024	$ 337,109	$ 1,525,944	$ 179,871	$ 188,072	$ 490,282	$ 2,721,278
Amortization	7,525	1,901	9,515	7,286	143,811	170,038
Removal	(329,404)	-	-	-	-	(329,404)
Lease modification – derecognition[1]	-	-	-	-	(489,661)	(489,661)
At December 31, 2025	15,230	1,527,845	189,386	195,358	144,432	2,072,251
Amortization	5,580	951		1,822	72,252	80,605
Removal		-		-		-
At June 30, 2026	**$ 20,810**	**$ 1,528,796**	**$ 189,386**	**$ 197,180**	**$ 216,684**	**$ 2,152,856**
Carrying amounts:						
At December 31, 2025	$ 9,968	$ 5,716	$ -	$ 1,822	$ 502,693	$ 520,199
At June 30, 2026	**$ 18,780**	**$ 4,765**	**$ -**	**$ -**	**$ 430,441**	**453,986**

[1] Part of the renewal of the Kanata lease (Note 12).

On April 1, 2025, the Kanata lease was extended to March 2030. As part of the extension, the existing right-of-use asset with a cost of $569,592 and accumulated amortization of $489,661 was remeasured to a cost of $399,911.

For Q2 2026, amortization of $476 (Q2 2025 - $475) is included in cost of services while an amount of $39,418 (Q2 2025 - $44,396) is included in general and administrative expenses.

For YTD 2026, amortization of $951 (YTD 2025 - $950) is included in cost of services while an amount of $79,654 (YTD 2025 - $88,055) is included in general and administrative expenses.

(Unaudited - in Canadian Dollars)

10. INTANGIBLE ASSETS AND GOODWILL

Cost:	Acquired Trademarks	Acquired customer relationships	Software	Total intangible assets	Goodwill
At December 31, 2024	$ 416,646	$ 7,367,264	$ 706,216	$ 8,490,126	$ 2,622,770
Additions	-	38,000	-	38,000	344,075
At December 31, 2025	$ 416,646	$ 7,405,264	$ 706,216	$ 8,528,126	$ 2,966,845
Additions	$ -	-	-	-	-
At June 30, 2026	**$ 416,646**	**$ 7,405,264**	**$ 706,216**	**$ 8,528,126**	**$ 2,966,845**
Accumulated Amortization:					
At December 31, 2024	$ 224,129	$ 3,359,943	$ 706,216	4,290,288	$ 861,584
Amortization	24,979	411,227	-	436,206	-
Impairment	-	273,574	-	273,574	919,910
At December 31, 2025	$ 249,108	$ 4,044,745	$ 706,216	$ 5,000,069	$ 1,781,494
Amortization	12,396	201,151		213,547	-
At June 30, 2026	$ 261,504	$ 4,245,896	$ 706,216	**$ 5,213,616**	**$ 1,781,494**
Carrying Amounts:					
At December 31, 2025	$ 167,538	$ 3,360,519	$ -	$ 3,528,057	$ 1,185,351
At June 30, 2026	**$ 155,142**	**$ 3,159,368**	**$ -**	**$ 3,314,510**	**$ 1,185,351**

Amortization expense is recorded in general and administrative expenses (Note 5). The remaining amortization period of the customer relationships ends between December 31, 2026 and March 31, 2036.

Impairment

Effective January 1, 2026, the Company reorganized its CGUs for impairment testing purposes into two CGUs, or groups of CGUs: Shop and Merchandising. The change reflects the level at which management now monitors goodwill and was applied prospectively.

The Shop CGU, consisting of the acquired assets from RetailTrack, PerformaLogics/MobilForce, SeeLevel, Statopex and Alta, was formed by aggregating the carrying amounts of the prior Shop-related CGUs, which are managed by the same management team.

The Merchandising CGU consists of the acquired assets from Ardent/ClearPoint. No goodwill or intangible assets were reallocated between the Shop and Merchandising CGUs.

The Company’s intangible assets consist of customer relationships, software and trademarks. The Company does not have any indefinite-life intangible assets.

The total carrying amount of goodwill and intangibles for these CGUs is as follows:

CGU:	Intangibles	Goodwill	Total
Shop	$ 3,284,110	$ 841,276	**$ 4,125,386**
Merchandising	30,400	344,075	**374,475**
Carrying Value - June 30, 2026	$ 3,314,510	$ 1,185,351	**$ 4,499,861**

(Unaudited - in Canadian Dollars)

Recoverable Amount of CGUs

The recoverable amount of each significant CGU was determined based on value-in-use calculations, as these were higher than fair value less costs of disposal. These calculations cover detailed four to five-year forecasts based on past financial results and the Company's assessment of the future performance of each CGU.
The key assumptions used in the value-in-use calculations are as follows:

- Perpetual growth rate of 2%.
- After-tax discount rates applied to the CGUs are as follows:
  - Shop: 26.5%
  - Merchandising: 30.55%

Impairment Review

There were no impairment reversals recognized in Q2 2026/YTD 2026 or Q2 2025/YTD 2025.

Changes were made to the composition of the Company's CGUs, and the aggregation of assets within those CGUs, however there were no changes in reportable segments during the quarter.

For CGUs with significant carrying amounts of goodwill relative to the Company's total carrying amount of goodwill, the carrying amount of goodwill allocated, the carrying amount of indefinite-life intangible assets allocated, and the basis on which recoverable amount was determined were as follows:

		Goodwill		Indefinite-life intangible assets	Recoverable amount basis
Shop	$	841,276	$	-	Value in use
Merchandising		344,075		-	Value in use
Total	$	1,185,351		-	

Comparative information as of December 31, 2025 was as follows:

		Goodwill		Indefinite-life intangible assets	Recoverable amount basis
SeeLevel	$	841,276	$	-	Value in use
ClearPoint		344,075		-	Value in use
Total	$	1,185,351		-	

The Company recorded no impairment for the three and six months ended June 30, 2026 (Q2 and YTD 2025- $1,193,484).

11. CONTINGENT CONSIDERATION

As part of the acquisition of BEB and its subsidiaries Alta and Ardent, future consideration is payable over four years following the closing, based on a percentage of Alta customer experience revenues from existing and identified prospective customers. The first US$3 million of annual eligible revenues are exempt from contingent consideration. Between US$3 million and US$5 million of annual eligible revenues, the percentage for the contingent consideration is 20%. For annual eligible revenues over US$5 million, the percentage is 10%. An additional contingent consideration of 50% of gross profits, modified to 20% of gross profits effective July 1, 2025 from the Ardent or ClearPoint field services business is due over the first 48 months post-acquisition; this was valued at zero at the time of acquisition.

As of June 30, 2026, $209,005 of the contingent consideration was paid. In addition, the fair value of the future consideration was $nil (all non-current).

As part of the acquisition of ClearPoint Solutions US, Corp, future consideration is payable over four years following the closing, based on 50% gross profits. From July 1, 2025 to September 30, 2027 the amount payable is split between the former owners of Ardent Retail Services Inc. and ClearPoint Solutions US Corp., and from October 1, 2027 to July 3, 2029 50% of gross profits are payable to the former owner of ClearPoint Solutions US, Corp.

The Company employs a discounted cash flow model when determining the amount of this future consideration. The duration of the cash flow projections is based on estimates of the revenues to be earned from the customer over the four years following the closing of the acquisition. The probabilities for the estimates equal 100% for each 12 months, and the discount rate is 19.65%.

(Unaudited - in Canadian Dollars)

As of June 30, 2026, $nil of the contingent consideration was paid. In addition, the fair value of the future consideration was $nil (all non-current).

12. LEASE LIABILITIES

The Company has the following non-discounted future commitments associated with its office lease liabilities:

	As of June 30, 2026
Less than one year	$ 170,574
Betw een one and five years	352,951
More than five years	-
Total lease payments	523,525
Amounts representing interest over the term of the lease	55,210
Present value of net lease payments	468,315
Current portion of lease obligation	$ 170,574
Non-current portion of lease obligation	$ 297,741

The following table show the movement for lease liabilities for the six months ended June 30, 2026:

	June 30, 2026
Balance, January 1, 2026	$ 535,180
Repayments	(85,287)
Interest portion of repayments	18,422
Ending balance	$ 468,315

On April 1, 2025, the Company extended its lease in Kanata, Ontario, Canada, with the approval of its landlord. The prior lease ends on March 31, 2026, and the new lease begins on April 1, 2026. Accordingly, the lease liability and its related right-of-use asset for the old lease (Note 9) are de-recognized on April 1, 2025, and the new lease is recognized on the same day.

For Q2 2026, $nil (Q2 2025- $nil) payments for leases less than twelve months were included in operating expenses.

For YTD 2026, $nil (YTD 2025- $nil) payments for leases less than twelve months were included in operating expenses.

13. BANK BORROWINGS

a) Credit facilities

As of June 30, 2026, bank borrowings were $nil (2025- $380,000). The Company has credit facilities with a chartered bank that will provide credit facilities up to $3,000,000 in a demand operating loan at 5.45% (prime plus 1%) [2025 –5.95% (prime plus 1%)], secured by a general security agreement. The Company was in compliance with its covenants as of June 30, 2026 (2025- compliant). The carrying amounts of any borrowings are a reasonable approximation of fair value.

(Unaudited - in Canadian Dollars)

14. LONG-TERM DEBT

	June 30, 2026	December 31, 2025
Promissory Notes	$ 90,568	$ 221,714
Long-Term Bank Loan	1,965,000	1,245,000
	$ 2,055,568	$ 1,466,714
Less: Current portion	(90,568)	(581,714)
	$ 1,965,000	$ 885,000

The following table shows the movement for the long-term debt YTD 2026:

	Interest Rate	December 31, 2025	Principal Paid	Modification / Rollover	New Proceeds	Interest Charged	Interest Paid	June 30, 2026
Promissory Notes	8.5% per annum	$ 221,714	(131,146)	-	-	6,147	(6,147)	90,568
Long-Term Bank Loan	Floating base rate + 0.6% (7.90%)	$ 1,245,000	(90,000)	(1,155,000)	-	21,438	(21,438)	-
Long-Term Bank Loan	Floating base rate + 4.25% (10.80%)	$ -	-	1,155,000	810,000	46,514	(46,514)	1,965,000
		$ 1,466,714	(221,146)	-	810,000	74,099	(74,099)	2,055,568

a) Promissory Notes

The Company has outstanding long-term debt arising from promissory notes issued in connection with the acquisition of BEB on October 1, 2023. The promissory notes have a total principal amount of US$500,000 (C$676,000). The annual interest rate is 8.5%, and the term is for 2.75 years beginning January 1, 2024.

Monthly payments are on the first of the month and commenced on January 1, 2024. The first payment is interest-only; thereafter, other payments are blended payments (interest and principal), with the final payment due on October 1, 2026.

As of June 30, 2026, the total outstanding balance is US$66,988 (C$90,568), all short-term.

b) Long-Term Bank Loan

On March 27, 2026, the Company refinanced its existing long-term loan with a chartered Canadian bank under a new financing arrangement with total authorized borrowings of up to $2,600,000, consisting of $1,215,000 to refinance the existing loan and $1,385,000 for working capital and growth capital purposes. On closing, the existing loan balance of $1,155,000 was refinanced and the Company received additional proceeds of $810,000, resulting in an outstanding principal balance of $1,965,000 under the new financing arrangement. The remaining authorized financing is available subject to the satisfaction of the applicable disbursement conditions.

The new financing bears interest at the lender's floating base rate plus 4.25% per annum. On the date of the financing letter, the lender's floating base rate was 6.55%, resulting in an interest rate of 10.80% per annum. Interest is calculated daily on the outstanding principal balance and is payable monthly on the 15th day of each month, commencing on the next payment date following the first advance.

The financing matures on January 15, 2031. Principal repayments are deferred until February 15, 2028. Thereafter, principal is repayable in 35 consecutive monthly instalments of $30,000 from February 15, 2028 to December 15, 2030, followed by a balloon payment of $1,550,000 on January 15, 2031.

In addition to the scheduled principal repayments, the financing requires annual excess cash flow sweep payments equal to 50% of Excess Available Funds, as defined in the financing agreement, to a maximum annual payment of $400,000. Such payments, if any, are payable annually on April 15, commencing in April 2028.

The financing is guaranteed by the Company and secured by general security agreements.

As of June 30, 2026, the Company was in compliance with its covenants. However, it is important to note that if the Company breaches any of these covenants, the lender has the right to demand immediate repayment of the outstanding principal, which could have a material impact on the Company's financial position and results of operations.

(Unaudited - in Canadian Dollars)

15. SHARE CAPITAL

Authorized:

The Company's share capital consists of an unlimited number of common shares, without par value. All shares are equally eligible to receive dividends, the repayment of capital and represent one vote at the shareholders' meetings.

During the six months ended June 30, 2026, the Company issued nil common shares.

During the six months ended June 30, 2025, the Company issued 89,026 common shares (170,000 less 80,974 redeemed to allow for a cashless exercise) through the exercise of stock options for gross proceeds of $15,250.

On April 22, 2025, the Company announced that it intended to commence a normal course issuer bid ("NCIB") through the facilities of the TSX-V to repurchase, for cancellation up to 1,284,000 common shares of the Company, representing less than 5% of the Company's presently issued and outstanding common shares. The Company received approval from the TSX-V and the Company's lenders and, during Q2 2025, purchased and cancelled 59,000 of its outstanding common shares at between $0.44 and $0.45 per share. On May 4, 2026 the NCIB terminated.

16. STOCK OPTION PLAN

The stock option plan applies to directors, officers, employees, and consultants of the Company. The options are granted at the Company's current fair market value of the common shares under terms and conditions determined by the Board of Directors. Under the plan's terms, the options generally vest proportionately over three years and expire five years from the grant date. The Board of Directors can modify vesting periods and expiry dates at the time of option grant. The number of common shares of the Company available under the Amended Stock Option Plan is 3,769,118.

There were 355,000 options issued YTD 2026 (YTD 2025 – 635,000). The employee compensation expense related to options vested YTD 2026 is $48,134 (YTD 2025 - $73,180). The Company may issue up to 3,769,118 (YTD 2025 – 3,639,118) options for common shares under its stock option plan. At June 30, 2026, 369,118 common shares (414,118 at June 30, 2025) are reserved for additional options under this plan (the reserve less outstanding options less cumulative exercised options).

A summary of the status of the Company's issued and outstanding stock options as of June 30, 2026 and December 31, 2025, and changes during the quarter and year ended on those dates, is presented below:

	June 30, 2026		December 31, 2025	
	Number of Options	Weighted average exercise price	Number of Options	Weighted average exercise price
Outstanding, beginning of period	**2,868,333**	**$ 0.46**	2,480,000	$ 0.47
Granted	**355,000**	**$ 0.36**	635,000	$ 0.41
Exercised	**-**	**-**	(186,667)	$ 0.31
Forfeited	**-**	**-**	(30,000)	$ 0.57
Expired	**(260,000)**	**$ 0.72**	(30,000)	$ 0.47
Outstanding, end of period	**2,963,333**	**$ 0.43**	2,868,333	$ 0.46

(Unaudited - in Canadian Dollars)

The following table summarizes information about stock options as of June 30, 2026

	Options Outstanding		Options Exercisable
Exercise prices	Number outstanding at June 30, 2026	Weighted average remaining contractual life (years)	Number exercisable at June 30, 2026
$0.285	95,000	4.78	0
$0.345	588,333	1.98	588,333
$0.355	50,000	3.33	16,667
$0.380	10,000	3.77	3,334
$0.385	260,000	4.94	0
$0.405	120,000	2.40	79,999
$0.410	630,000	3.96	211,664
$0.430	100,000	2.50	66,667
$0.455	5,000	1.78	5,000
$0.470	600,000	2.97	400,003
$0.550	450,000	0.91	450,000
$0.660	50,000	1.15	50,000
$0.790	5,000	0.16	5,000
$ 0.285 to $ 0.79	2,963,333	2.83	1,876,667

The weighted average exercise price was $0.44 at June 30, 2026 (June 30, 2025 - $0.51) for exercisable options.

The following table summarizes information about stock options as of December 31, 2025:

	Options Outstanding		Options Exercisable
Exercise prices	Number outstanding at December 31, 2025	Weighted average remaining contractual life (years)	Number exercisable at December 31, 2025
$0.345	588,333	2.48	386,667
$0.355	50,000	3.83	16,667
$0.380	10,000	4.27	-
$0.405	120,000	2.90	79,999
$0.410	630,000	4.46	1,667
$0.430	100,000	3.00	33,333
$0.455	5,000	2.28	3,333
$0.470	600,000	3.47	199,997
$0.550	450,000	1.41	450,000
$0.660	50,000	1.65	50,000
$0.720	260,000	0.27	260,000
$0.790	5,000	0.66	5,000
$ 0.345 to $ 0.79	2,868,333	2.80	1,486,663

Stock-based Compensation

The Company uses the Black-Scholes model to calculate option values.

The assumptions using the Black-Scholes option pricing model for Q2 2026 were: a weighted average share price and an exercise price of $0.285-$0.385, risk free interest rate of 2.55% to 2.75%, volatility of 49% to 52% with no expected dividend yield, 0% to 40% assumed forfeiture and a five-year estimated life. No options were granted in Q1, 2026.

The assumptions using the Black-Scholes option pricing model for Q2 2025 were: a weighted average share price and an exercise price of $0.38-$0.41, risk free interest rate of 2.65% to 3.25%, volatility of 53% to 63% with no expected dividend yield, 6.4% assumed forfeiture and a five-year estimated life.

The underlying expected volatility was determined by reference to historical data of the Company's shares over the expected life of the option.

(Unaudited - in Canadian Dollars)

17. INCOME TAXES

Income tax expense is recognized at each interim period based on the best estimate of the weighted average annual income tax rate expected for the full financial year. Amounts accrued for income tax expense in one interim period may have to be adjusted in a subsequent interim period of that financial year should the estimate of the annual income tax rate change.

The components of income tax expense are as follows:

	Three months		Six months	
	June 30, 2026	June 30, 2025	**June 30, 2026**	June 30, 2025
Current tax expense (recovery)	$ 213	$ 8,480	$ 213	$ 85,132
Deferred tax expense (recovery)	-	-	-	-
Total income tax expense	$ 213	$ 8,480	$ 213	$ 85,132

18. CASH FLOW INFORMATION

Net change in non-cash working capital items is comprised of:

	Three months		Six months	
	June 30, 2026	June 30, 2025	**June 30, 2026**	June 30, 2025
Trade and other receivables	**(552,841)**	(241,875)	**(1,060,743)**	(787,743)
Contract assets	**34,499**	(102,862)	**4,200**	127,655
Prepaid expenses	**75,289**	(49,366)	**(86,536)**	17,708
Trade and other liabilities	**(304,903)**	(112,344)	**(131,876)**	(129,218)
Contract liabilities	**109,750**	79,719	**88,899**	38,161
Net change in non-cash working capital	**$ (638,206)**	$ (426,728)	**$ (1,186,056)**	$ (733,437)

19. COMMITMENTS AND CONTINGENCIES

Contingencies

In the normal course of business, the Company is party to claims, the ultimate outcome of which cannot be reasonably estimated at this time. However, management believes that the likelihood of any cash outflow as a result of these matters is remote, therefore, no amounts have been provided for in these consolidated financial statements.

20. APPROVAL OF THE FINANCIAL STATEMENTS

The unaudited interim condensed consolidated financial statements of Intouch Insight Ltd. for the three and six months ended June 30, 2026 were approved and authorized for issue by the Audit Committee and Board of Directors on August 26, 2026.