AUTRIS

A Nevada Corporation

P.H F&F Tower, Office 31D
Calle 50 y Calle 56 Este
Panama City, Republic of Panama 07096

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www.autrisgroup.com
info@autrisgroup.com

Quarterly Report

For the period ended September 30, 2026 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

Shares outstanding	Date	
305,367,806	September 30, 2026	Current reporting period
334,127,806	June 30, 2026	Most recent completed fiscal year end

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 of the company has occurred during this reporting period:

Yes: ☐ No: ☒

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

Autris was incorporated on February 28, 2000 as Big Sky Productions, Inc. On January 6, 2014 the company changed its name to Autris.

Current State and Date of Incorporation or Registration: Incorporated in the State of Nevada, February 28, 2000.

Standing in this jurisdiction: Autris is in good standing and active.

Prior Incorporation Information for the issuer and any predecessors during the past five years: None.

Trading suspension or halt orders issued by the SEC or FINRA since inception: None.

Stock splits, dividends, recapitalizations, mergers, acquisitions, spin-offs or reorganizations anticipated or that occurred within the past 12 months:

- On July 16, 2026, the Company acquired a land parcel for $20,000, settled through the issuance of 40,000 restricted common shares.
- On September 30, 2026, on expiry of the BitCorp Capital earn-out (agreement dated September 19, 2025), 29,100,000 restricted earn-out shares were cancelled and returned to treasury and the remaining 900,000 restricted shares were released to BitCorp Capital's principals. BitCorp Capital remains a 100% owned subsidiary.

Address of the issuer's principal executive office: P.H F&F Tower, Office 31D, Calle 50 y Calle 56 Este, Panama City, Republic of Panama 07096.

Address of the issuer's principal place of business: ☒ Same as principal executive office.

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

On June 3, 2022, pursuant to an order granted in the District Court of Clark County, Nevada (case number A-22-852240-C), Uma LLC, represented by Ms. Nikki Lee, was granted custodianship of Autris for the purpose of restoring the company to good standing. The custodian fulfilled its mandate, and on September 14, 2023 the Eighth District Court of Clark County, Nevada granted a final discharge of the custodianship.

2) Security Information

Transfer Agent

Name	Securities Transfer Corporation
Phone	1 (469) 633-0101
Email	sevans@stctransfer.com
Address	2901 N. Dallas Parkway, Plano, Texas 75093

Publicly Quoted or Traded Securities

Trading symbol	AUTR	
Exact title and class of securities outstanding	Common Shares	
CUSIP	05335A102	
Par or stated value	$0.001	
Total shares authorized	500,000,000	as of September 30, 2026
Total shares outstanding	305,367,806	as of September 30, 2026
Total number of shareholders of record	45	as of September 17, 2024

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

Title and class	Par value	Authorized	Outstanding	Holders of record	As of
Special 2022 Series "A" Preferred Share	$0.001	1	0	0	September 30, 2026

Series “B” Preferred Share	$0.001	5,000,000	None	None	September 30, 2026
Series “C” Preferred Share	$0.001	5,000,000	None	None	September 30, 2026

Security Description

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

Each Common Share is entitled to one vote cast at any meeting of shareholders, and is entitled to participate in dividends and liquidation pro rata, if and when declared by the Board of Directors. There are no preemptive rights.

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

Special 2022 Series A Preferred Stock (Restated Certificate of Designation)

Designation and amount: one (1) share of Special 2022 Series A Preferred Stock.

Dividends: the Holder will not be entitled to receive dividends of any kind, including but not limited to dividends paid on Common Stock.

Conversion: convertible at forty-five million (45,000,000) shares of Common Stock for each single (1) share. The shares are anti-dilutive to reverse splits, and the conversion rate increases proportionately in the case of forward splits and may not be diluted by a reverse split following a forward split.

Liquidation preference: none.

Voting rights: if at least one share is issued and outstanding, the Series A Preferred Stock in aggregate has voting rights equal to three (3) times the sum of the total number of shares of Common Stock issued and outstanding at the time of voting plus the total votes granted to any preferred stock series issued and outstanding at the time of voting.

Series B Preferred Stock

Designation and amount: five million (5,000,000) shares.

Dividends: the Holder will not be entitled to receive dividends of any kind when, and if, declared by the Board of Directors at their sole discretion.

Conversion: convertible from time to time at five (5) shares of Common Stock for each single (1) share; anti-dilutive to reverse splits and increasing proportionately for forward splits. The Holder has piggyback registration rights if the Company proposes to register Common Stock under the Securities Act of 1933, at the Company’s cost, subject to customary underwriting terms.

Liquidation preference: equal to the number of shares of Common Stock as if all outstanding Series B Preferred Shares were converted to Common Stock.

Voting rights: ten (10) votes per share on any election or other vote placed before the shareholders. Any right of the Holder may be waived by the Holder’s written consent.

Series C Preferred Stock

Designation and amount: five million (5,000,000) shares.

Dividends: the Holder will not be entitled to receive dividends of any kind when, and if, declared by the Board of Directors at their sole discretion.

Conversion: convertible from time to time at thirty (30) shares of Common Stock for each single (1) share; anti-dilutive to reverse splits and increasing proportionately for forward splits. The Holder has the same piggyback registration rights as the Series B Preferred Stock.

Liquidation preference: equal to the number of shares of Common Stock as if all outstanding Series C Preferred Shares were converted to Common Stock.

Voting rights: one (1) vote per share on any election or other vote placed before the shareholders. Any right of the Holder may be waived by the Holder's written consent.

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 table below discloses each event that resulted in a change to the total shares outstanding of any class of the issuer's securities in the past two completed fiscal years (July 1, 2024 to June 30, 2026) and the subsequent interim period to the date of this report.

A. Changes to the Number of Outstanding Shares

Indicate by check mark whether there were any changes to the number of outstanding shares within the past two completed fiscal years: No: ☐ Yes: ☒

Opening balance, June 30, 2024 – Common: 131,251,359; Preferred: 1 (Special 2022 Series "A")

Date	Transaction type	Shares issued (cancelled)	Class	Value per share at issuance	Discount to market?	Issued to (control person)	Reason for issuance / nature of services	Restricted or unrestricted	Exemption or registration type
Aug 10, 2024	Cancellation	(5,838,318)	Common	$0.00	N/A	Derek Naidoo	Cancellation	Restricted	Rule 144
Oct 23, 2024	Cancellation	(50,000)	Common	$0.005	N/A	Edward Pagel	Purchase for cancellation	Restricted	Rule 144
Oct 23, 2024	Cancellation	(200,000)	Common	$0.005	N/A	Mirza Santillan	Purchase for cancellation	Restricted	Rule 144
Mar 27, 2025	New issuance	136,841,993	Common	$0.0048	Yes	Velarium Group Holdings, S.A. (note 1)	Asset purchase	Restricted	Rule 144
Apr 6, 2025	New issuance	3,000,000	Common	$0.0158	Yes	Leslie Anderstrom	Settlement	Restricted	Rule 144
Apr 6, 2025	New issuance	25,050,000	Common	$0.0158	Yes	Don Morrison	Asset purchase	Restricted	Rule 144
Jun 9, 2025	Cancellation	(250,000)	Common	$0.014	N/A	Lilac Trading LLC (Ronald Wilson, owner)	Purchase for cancellation	Free trading	—
Jun 30, 2025	Cancellation	(1)	Special 2022 Series "A" Preferred	$0.00	N/A	Arnold Patrick Hiebert	Cancellation	Restricted	Rule 144
Aug 12, 2025	New issuance	1,400,000	Common	$0.20	Yes	Barbara Beaman	Asset purchase	Restricted	Rule 144
Aug 12, 2025	New issuance	688,125	Common	$0.20	Yes	Judith and David Bolinski	Asset purchase	Restricted	Rule 144
Aug 12, 2025	New issuance	828,520	Common	$0.20	Yes	James Barnum	Asset purchase	Restricted	Rule 144
Aug 12, 2025	New issuance	476,309	Common	$0.20	Yes	Heidi Wenger	Asset purchase	Restricted	Rule 144
Aug 12, 2025	New issuance	840,758	Common	$0.20	Yes	Next Gen Wealth Foundation (Kimberly Bockelman, 100% owner)	Asset purchase	Restricted	Rule 144
Aug 12, 2025	New issuance	553,270	Common	$0.20	Yes	Jars of Clay LLC (Zack Francis, owner)	Asset purchase	Restricted	Rule 144
Aug 19, 2025	Cancellation	(2,187,560)	Common	$0.001	N/A	Weiser Asset Management (broker; multiple owners)	Purchase for cancellation	Free trading	Not applicable
Sep 19, 2025	New issuance	14,700,000	Common	$0.10	Yes	Alexander D. Voss	Purchase of BitCorp Capital (earn-out)	Restricted	Rule 144
Sep 19, 2025	New issuance	14,700,000	Common	$0.10	Yes	Dr. Titus Gebel	Purchase of BitCorp Capital (earn-out)	Restricted	Rule 144
Sep 19, 2025	New issuance	300,000	Common	$0.10	Yes	Jan Josef Bertram	Purchase of BitCorp Capital (earn-out)	Restricted	Rule 144
Sep 19, 2025	New issuance	300,000	Common	$0.10	Yes	Hynek Fencl	Purchase of BitCorp Capital (earn-out)	Restricted	Rule 144
Oct 29,	New issuance	3,334	Common	$0.15	Yes	Sarah Zapatier	Private placement	Restricted	Rule 144

2025									
Dec 3, 2025	New issuance	1,499,500	Common	$0.20	Yes	Lloyd Kent Payne	Purchase of Lion Shark	Restricted	Rule 144
Dec 3, 2025	New issuance	1,893,000	Common	$0.20	Yes	Floyd Herman Buch Jr.	Purchase of Lion Shark	Restricted	Rule 144
Dec 3, 2025	New issuance	269,500	Common	$0.20	Yes	Donald Alfred Dawkins (the Buch Family Trust)	Purchase of Lion Shark	Restricted	Rule 144
Dec 3, 2025	New issuance	899,500	Common	$0.20	Yes	Tomas John Ermatinger	Purchase of Lion Shark	Restricted	Rule 144
Dec 3, 2025	New issuance	438,500	Common	$0.20	Yes	Lloyd Gerald Raskina	Purchase of Lion Shark	Restricted	Rule 144
Jan 21, 2026	New issuance	668,711	Common	$0.20	Yes	Hundredth Meridian (Kimberly Bockelman, owner)	Asset purchase	Restricted	Rule 144
Jan 21, 2026	New issuance	91,120	Common	$0.50	Yes	Ross Rogers	Asset purchase	Restricted	Rule 144
Jan 21, 2026	New issuance	82,680	Common	$0.50	Yes	Sara Jane Brockelhurst	Asset purchase	Restricted	Rule 144
Jan 21, 2026	New issuance	84,292	Common	$0.50	Yes	Philosophia Spendthrift Trust (Ziqi Qu, owner)	Asset purchase	Restricted	Rule 144
Jan 21, 2026	New issuance	83,759	Common	$0.50	Yes	Curt and Christina Fruend	Asset purchase	Restricted	Rule 144
Jan 21, 2026	New issuance	84,292	Common	$0.50	Yes	Antania Fruend	Asset purchase	Restricted	Rule 144
Jan 21, 2026	New issuance	84,284	Common	$0.50	Yes	Jeffery Fruend	Asset purchase	Restricted	Rule 144
Jan 21, 2026	New issuance	78,000	Common	$0.50	Yes	Malazan Foundation (Mikkel Thorup, 100% owner)	Asset purchase	Restricted	Rule 144
Jan 23, 2026	New issuance	82,700	Common	$0.50	Yes	Lake Zhu	Asset purchase	Restricted	Rule 144
Jan 30, 2026	New issuance	281,739	Common	$0.20	Yes	Lisa Feig and Dylan Marcus	Asset purchase	Restricted	Rule 144
Mar 10, 2026	New issuance	3,625,000	Common	$0.40	Yes	Rudigar Koch	Private placement	Restricted	Reg S (Rule 904)
Mar 10, 2026	New issuance	250,000	Common	$0.40	Yes	Matthais Kelm	Private placement	Restricted	Reg S (Rule 904)
Mar 10, 2026	New issuance	125,000	Common	$0.40	Yes	Mark Cardle	Private placement	Restricted	Reg S (Rule 904)
Mar 12, 2026	New issuance	89,309	Common	$0.50	Yes	1558391 B.C. Ltd. (Ron Pashkewych, owner)	Asset purchase	Restricted	Rule 144
Mar 16, 2026	New issuance	125,000	Common	$0.40	Yes	David Wahlstedt	Private placement	Restricted	Rule 144
Apr 6, 2026	New issuance	82,680	Common	$0.50	Yes	Ron Jennings and Scarlett LaFroth	Asset purchase	Restricted	Rule 144
Apr 29, 2026	New issuance	87,961	Common	$0.50	Yes	Tom Pastore	Asset purchase	Restricted	Rule 144
Apr 30, 2026	New issuance	91,120	Common	$0.50	Yes	Mark Kelly and Buffy Binder	Asset purchase	Restricted	Rule 144
May 8, 2026	New issuance	65,560	Common	$0.50	Yes	Hundredth Meridian (Kimberly Bockelman, owner)	Asset purchase	Restricted	Rule 144
Jun 3, 2026	New issuance	81,180	Common	$0.50	Yes	Flora Johnson and Todd Banks	Asset purchase	Restricted	Rule 144
Jun 10, 2026	New issuance	250,000	Common	$0.40	No	Pahl Helge	Private placement	Restricted	Reg S (Rule 904)
Jun 30, 2026	New issuance	82,772	Common	$0.50	No	Gael Gaudeau	Asset purchase	Restricted	Rule 144
Jun 30, 2026	New issuance	142,857	Common	$0.35	No	Troy Franzoy	Private placement	Restricted	Reg S (Rule 904)
Jul 16, 2026	New issuance	40,000	Common	$0.50	No	Lee Celski	Asset purchase (land)	Restricted	Rule 144
Jul 23, 2026	New issuance	300,000	Common	$0.35	No	Massi LLC (Michael Marsalek, owner)	Private placement	Restricted	Reg S (Rule 904)
Sep 30, 2026	Cancellation – returned to treasury	(14,259,000)	Common	$0.00	N/A	Alexander D. Voss	BitCorp earn-out expired (note 2)	Restricted	Not applicable
Sep 30, 2026	Cancellation – returned to treasury	(14,259,000)	Common	$0.00	N/A	Dr. Titus Gebel	BitCorp earn-out expired (note 2)	Restricted	Not applicable
Sep 30, 2026	Cancellation – returned to treasury	(291,000)	Common	$0.00	N/A	Jan Josef Bertram	BitCorp earn-out expired (note 2)	Restricted	Not applicable
Sep 30, 2026	Cancellation – returned to treasury	(291,000)	Common	$0.00	N/A	Hynek Fencl	BitCorp earn-out expired (note 2)	Restricted	Not applicable

Oct 2026	New issuance	2,750,000	Common	$0.1454	Yes	Malazan Foundation (Mikkel Thorup, 100% owner)	Services – Atenas sales earn-out, first tranche (note 3)	Restricted	Rule 144

Shares outstanding on the date of this report – Common: 308,117,806 (305,367,806 at September 30, 2026); Preferred: none.

Notes to the table:

Note (1): Arnold Patrick Hiebert and Spencer Hiebert each own 50% of Velarium Group Holdings, S.A.

Note (2): The BitCorp Capital earn-out expired in September 2026. Of the 30,000,000 restricted earn-out shares issued September 19, 2025, 900,000 were released to the BitCorp principals pro rata to their holdings (Alexander D. Voss 441,000; Dr. Titus Gebel 441,000; Jan Josef Bertram 9,000; Hynek Fencl 9,000) and 29,100,000 were cancelled and returned to treasury on September 30, 2026.

Note (3): First tranche issued to Malazan Foundation in October 2026, subsequent to the Reporting Period, under the agreement dated May 23, 2026, which provides for up to 13,750,000 restricted shares for marketing, sales support and the introduction of purchasers to certain of the Company's communities.

B. Convertible Debt

☒ The Company had no Convertible Debt issued or outstanding at any point during this period.

4) Issuer's Business, Products and Services

A. Summary of the issuer's business operations

Freedom and sustainability-oriented community creator. Autris is the holding company for EcoVillages, the developer of the Veritas Villages freedom and sustainability-oriented communities throughout Latin America, and Vida Verde, an agroforestry development company. Autris is breaking ground with Veritas Villages by creating a new concept in community living based on its own F.I.R.S.T. philosophy (Freedom, Independence, Resilience, Sustainability and Transparency). Vida Verde Agroforestry provides the opportunity to own producing land in its teak and avocado agroforestry projects and to use the ownership of these parcels to apply for second residency and ultimately citizenship in various countries in Latin America. The combination of a Veritas Village community home and residency through the investment in the home or through Vida Verde Agroforestry parcels gives clients both a landing pad and residency.

B. Subsidiaries, parent company, or affiliated companies

Company name	Jurisdiction of incorporation and ownership
Veritas Village Holdings Panama S.A. (Veritas Village – Coronado)	Panama (100% owned subsidiary)
Desarrollo Manantial S.A.	Panama (100% owned by Veritas Village Holdings Panama S.A.)
EcoVillages Design, S.A.	Panama (100% owned subsidiary)
EcoVillages LLC	Wyoming (100% owned subsidiary)
Vida Verde Panama Holdings Inc.	Panama (100% owned subsidiary)
Plus Odds, Inc. (Veritas Village – Chiriquí)	Panama (100% owned subsidiary)
Lion Shark Limited (Veritas Village – Playa Pacifica)	Belize (100% owned subsidiary)
Lion Shark Nicaragua	Nicaragua (100% owned by Lion Shark Limited)
Finca Paso Fino de Las Vegas, S.A.	Costa Rica (51% owned by EcoVillages Design, S.A.)
3-101-940077 S.A., DBA Veritas Village – Atenas	Costa Rica (100% owned by EcoVillages Design, S.A.)
CAS Restaurante Holdings S.A. (Sea Salt Restaurant)	Nicaragua (100% owned subsidiary)
Veritas Rental and Property Management S.A. (Veritas RPM)	Nicaragua (100% owned subsidiary)
BitCorp Capital	Wyoming (100% owned subsidiary)
Veritas Alternative Energy S.A.	Owned by Autris (not operational during the Reporting Period)
Freedom Development Holdings S.A.	Owned by Desarrollo Manantial S.A. (not operational during the Reporting Period)

C. Principal products or services

Autris is a holding company with active operations in self-sustainability-oriented communities, agroforestry investment, and hospitality across Latin America. Through its wholly owned subsidiaries, Autris designs, develops and manages residential communities built around personal freedom, resilience, and independent living, as well as income-generating lifestyle ventures and an agroforestry investment project producing teak and avocado in Nicaragua. The Company is actively growing its base across Panama, Nicaragua, and Costa Rica.

EcoVillages Design S.A. (Panama) – acquired January 1, 2024. The creative and development engine behind Autris' sustainability-oriented residential communities, specializing in intentional design, planning, and construction of the Veritas Villages brand. Website: https://www.veritasvillages.com/

Veritas Village Holdings Panama, S.A. – acquired October 1, 2023. Holds Veritas Village – Coronado, an 87-homesite community on 19.2 hectares near the Pacific Coast of Panama, featuring a mix of homes, community orchards, gardens, and alternative energy systems.

Plus Odds, Inc. (Panama) – acquired September 30, 2024. Property owner of Veritas Village – Chiriquí, a planned community in the Chiriquí region of Panama, currently in development. Website: https://www.veritasvillages.com/chiriqui

Lion Shark Limited (Belize) – acquired June 30, 2025. Owns a development property within Gran Pacifica Resort in Nicaragua, being integrated into the Veritas Village portfolio as Veritas Village – Playa Pacifica. Website: https://www.veritasvillages.com/playa-pacifica

Veritas Village – Atenas (Costa Rica) – land acquired June 30, 2025. A 138.22-hectare development property in the Atenas region of Costa Rica, being developed as the Company's newest Veritas Village.

Finca Paso Fino de Las Vegas, S.A. (Costa Rica) – formed March 15, 2025. A 51%-controlled subsidiary holding a 33.6-hectare property in Costa Rica planned for development as a self-sustainable community following the Veritas Villages model.

Vida Verde Holdings Panama S.A. – acquired April 1, 2024. Manages a 60-acre teak and avocado agroforestry farm near El Rosario, Nicaragua. Website: https://www.vidaverdeagroforestry.com/

CAS Restaurante Holdings S.A. (Nicaragua). Operates the Sea Salt Restaurant in Nicaragua.

5) Issuer's Facilities

The Company's principal executive office is located at P.H F&F Tower, Office 31D, Calle 50 y Calle 56 Este, Panama City, Republic of Panama. The Company's development, agroforestry and hospitality properties in Panama, Costa Rica and Nicaragua are described in Item 4 and in Notes 3, 5 and 6 to the financial statements.

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

The table below provides information, as of September 30, 2026, regarding all officers and directors of the Company and all persons or entities controlling 5% or more of any class of the issuer's securities. Percentages are calculated on 305,367,806 common shares outstanding.

Name	Position / company affiliation	City and country	Shares owned	Class	% of class (undiluted)
Arnold Patrick Hiebert	CEO, Director, Control Shareholder	Panama City, Republic of Panama	Owned through Velarium Group Holdings, S.A.	Common	See note 1
Spencer Hiebert	Director, Chief Design Officer, Control Shareholder	North Saanich, British Columbia, Canada	5,000 directly; indirectly through Velarium Group Holdings, S.A.	Common	See note 1
Mikkel Thorup	Director, shareholder	Panama City, Republic of Panama	13,750,000	Common	4.50%

Don Morrison	CFO, Director, 5%+ shareholder	Panama City, Republic of Panama	22,686,364	Common	7.43%
Erik Vik	COO	Panama City, Republic of Panama	Nil	—	—
Velarium Group Holdings, S.A. (Arnold Patrick Hiebert and Spencer Hiebert, control persons)	Control Shareholder	Panama City, Republic of Panama	223,091,993	Common	73.06% (note 1)
Alexander D. Voss	Director, CIO	Plain City, OH, United States	473,575	Common	0.16% (note 2)

Note 1: Velarium Group Holdings, S.A. is owned 50% by Arnold Patrick Hiebert (CEO and Director) and 50% by Spencer Hiebert (Director and Chief Design Officer). Spencer Hiebert is the son of Arnold Patrick Hiebert.

Note 2: Following expiry of the BitCorp Capital earn-out, 14,259,000 of Mr. Voss's 14,700,000 earn-out shares were cancelled on September 30, 2026 and 441,000 were released.

7) Legal/Disciplinary History

A. Whether any of the persons or entities listed in Item 6 have, in the past 10 years:

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. Been named as a defendant or a respondent in a regulatory complaint or proceeding that could result in a "yes" answer to part 3 above: 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: None.

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. 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 or of which any of their property is the subject, including any such proceedings known to be contemplated by governmental authorities: None.

8) Third Party Service Providers

Corporate Counsel

Firm	Barrett McNagny LLP
Address	215 East Berry Street, Fort Wayne, IN 46802
Phone	1-260-423-9551
Email	info@barrett.com

Accountant or Auditor

Name	Gilberto Cardoze

Firm	Gilberto Cardoze y Cie
Address	Edificio Plaza Pacifica, Planta alta oficina 2, Avenida 4ta Oeste, David, Chiriquí, Republic of Panama
Phone	1 (507) 6789-7422
Email	gilberto.contabilidad@gmail.com

Investor Relations

None.

Other Service Providers

None.

9) Disclosure & Financial Information

A. This Disclosure Statement was prepared by:

Name	Arnold Patrick Hiebert
Title	CEO
Relationship to issuer	CEO and Director

B. The following financial statements were prepared in accordance with: ☒ IFRS ☐ U.S. GAAP

C. The following financial statements were prepared by:

Name	Don Morrison
Title	CFO
Relationship to issuer	CFO and Director
Qualifications	Mr. Morrison has over 25 years of experience in financial oversight and reporting.

The following unaudited condensed consolidated interim financial statements are published together with this Disclosure Statement as one document: Balance Sheets; Statements of Operations; Statements of Changes in Stockholders' Equity; Statements of Cash Flows; and Notes to the Financial Statements. The financial statements are presented with comparative figures for June 30, 2026 and for the three months ended September 30, 2025.

10) Issuer Certification

Principal Executive Officer:

I, Arnold Patrick Hiebert, certify that:

1. I have reviewed this Disclosure Statement for Autris;

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.

Date: November 13, 2026



/s/ Arnold Patrick Hiebert
Arnold Patrick Hiebert, Chief Executive Officer

Principal Financial Officer:

I, Don Morrison, certify that:

1. I have reviewed this Disclosure Statement for Autris;

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.

Date: November 13, 2026

/s/ Don Morrison *don morrison*
Don Morrison, Chief Financial Officer



AUTRIS

CONSOLIDATED FINANCIAL STATEMENTS FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2026 AND 2025 (UNAUDITED, PREPARED BY MANAGEMENT)

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The accompanying unaudited interim financial statements of AUTRIS (the “Company”) have been prepared by management. Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (“IFRS”), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Company's financial reporting process.

AUTRIS

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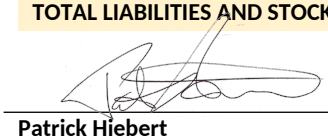
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AUTRIS

Consolidated Balance Sheet

As of September 30, 2026 and June 30, 2026 (Expressed in United States Dollars)

	Notes	September 30, 2026	June 30, 2026 (Restated)
ASSETS			
Cash and Cash Equivalents		2,298,383	2,831,222
Accounts Receivable	8	383,470	399,470
Deposits and Prepaid Expenses		160,697	200,550
Digital Assets, at Fair Value	4	3,562,778	2,135,032
Inventory		391,405	391,789
Inventory – Real Estate Held for Sale	3	18,643,391	17,601,253
Total Current Assets		**25,440,124**	**23,559,317**
Property, Plant and Equipment, net	5, 20	895,022	710,862
Land Held for Investment	3, 13	180,860	132,815
Investment Property	6	287,865	287,824
Investments	7	558,119	558,119
Total Non-Current Assets		**1,921,865**	**1,689,620**
TOTAL ASSETS		**27,361,989**	**25,248,937**
LIABILITIES			
Accounts Payable and Accrued Liabilities		423,933	97,271
Due for Home Asset Purchase		-	110,300
Customer Deposits	11	1,527,298	1,431,655
Total Current Liabilities		**1,951,231**	**1,639,226**
Deferred Revenue	11	11,974,102	10,559,673
Vendor Take-Back Mortgage	9	9,632,026	9,585,425
Due to Joint Venture	12	695,000	685,000
Promissory Notes Payable (discounted per IFRS 9)	10	1,271,879	1,332,131
Total Non-Current Liabilities		**23,573,007**	**22,162,229**
TOTAL LIABILITIES		**25,524,237**	**23,801,456**
STOCKHOLDERS' EQUITY			
Common Stock	14	305,368	334,128
Non-Controlling Interest	13	26,900	26,900
Additional Paid-in Capital	14	5,581,078	5,427,345
Revaluation Surplus		152,675	152,675
Accumulated Deficit	16, 20	(4,228,270)	(4,493,567)
TOTAL STOCKHOLDERS' EQUITY		**1,837,752**	**1,447,481**
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY		**27,361,989**	**25,248,937**



Patrick Hiebert

Chief Executive Officer

Date: November 13, 2026



Don Morrison

Chief Financial Officer

Date: November 13, 2026

AUTRIS

Consolidated Statement of Operations

For the Three Months Ended September 30, 2026 and September 30, 2025 (Expressed in United States Dollars)

	Notes	2026	2025
REVENUES			
Home and Lot Sales	2, 11	-	84,950
Rental Income		20,724	10,713
Agroforestry Sales and Services		8,221	27,944
Other Revenue		709	1
Restaurant Food and Beverage Revenue		132,820	118,864
Total Revenues		**162,474**	**242,473**
DIRECT COST OF REVENUES			
Cost of Homes and Lots	2, 3	10,483	106,805
Rental Direct Costs		7,517	3,701
Agroforestry Direct Costs		6,008	10,136
Restaurant Direct Costs (F&B, Labor & Supplies)		63,831	53,604
Total Direct Cost of Revenues		**87,839**	**174,246**
GROSS PROFIT		**74,635**	**68,226**
OPERATING EXPENSES			
Payroll and Employee Benefits		45,057	37,414
Professional, Legal and Accounting Fees		179,446	129,312
Travel and Entertainment		53,045	9,052
Marketing and Advertising		33,940	15,218
Utilities		8,031	6,895
Repairs and Maintenance		10,264	7,254
Insurance		264	133
Depreciation and Amortization	5	1,464	24,057
Rent Expense		12,252	4,085
Bank Charges, Commissions and Finance Costs		12,138	8,568
Taxes (Non-Income)		2,390	24,904
Dues, Subscriptions and Software		8,542	3,848
Vehicle and Fuel Expense		10,367	6,983
Security		3,640	-
Office Supplies and Other General & Administrative		11,913	22,500
Total Operating Expenses		**392,755**	**300,222**
LOSS FROM OPERATIONS		**(318,120)**	**(231,996)**
OTHER INCOME (EXPENSE)			
Interest Income		8,080	1,377
Unrealized/Realized Gain (Loss) on Digital Assets and Securities	4	1,136,663	196
Net Monetary (Foreign Exchange) Adjustment	2	(112)	(10)
Other Non-Operating Income		2,822	-
Imputed Interest – Vendor Mortgage and Promissory Note (IFRS 9)	9, 10	(206,599)	(173,849)
Total Other Income (Expense)		**940,855**	**(172,286)**
NET INCOME (LOSS)		**622,735**	**(404,282)**

Home and lot sales and the related direct costs at Veritas Village – Coronado and Veritas Village – Chiriquí are deferred under the completed-contract method until the home or lot is transferred to the customer (Note 2). No homes or lots were transferred in the three months ended September 30, 2026.

AUTRIS

Consolidated Statement of Changes in Stockholders' Equity

For the Three Months Ended September 30, 2026 and September 30, 2025 (Expressed in United States Dollars)

	Shares	Common Stock	Non-Controlling Interest	Additional Paid-in Capital	Revaluation Surplus	Accumulated Deficit	Total Equity
Balance, June 30, 2025, as previously reported	**289,804,653**	**289,805**	**26,900**	**2,134,745**	**152,675**	**(1,195,649)**	**1,408,477**
Restatement of June 30, 2025 balances to the current consolidation basis	-	-	-	11,248	-	(705,869)	(694,621)
Balance, as restated	**289,804,653**	**289,805**	**26,900**	**2,145,994**	**152,675**	**(1,901,518)**	**713,856**
Other adjustments to opening balances recorded directly in equity	-	-	-	-	-	(46,340)	(46,340)
Net income (loss) for the period	-	-	-	-	-	(404,282)	(404,282)
Shares issued to settle Playa Pacifica tiny-home and Reef investor contracts	7,599,447	7,599	-	949,797	-	-	957,396
Autris shares acquired by EcoVillages LLC (IAS 32.33)	-	-	-	(69,626)	-	-	(69,626)
Other share capital movements	-	-	-	(2,333)	-	-	(2,333)
Balance, September 30, 2025	**297,404,100**	**297,404**	**26,900**	**3,023,832**	**152,675**	**(2,352,140)**	**1,148,671**
Balance, June 30, 2026, as previously reported	**334,127,806**	**334,128**	**26,900**	**5,427,345**	**152,675**	**(3,773,561)**	**2,167,487**
Restatement of June 30, 2026 balances - Playa Pacifica (IAS 8, Note 20)	-	-	-	-	-	(720,006)	(720,006)
Balance, June 30, 2026, as restated	**334,127,806**	**334,128**	**26,900**	**5,427,345**	**152,675**	**(4,493,567)**	**1,447,481**
Other corrections to opening balances (Note 20)	-	-	-	-	-	(312,212)	(312,212)
Other adjustments to opening balances recorded directly in equity	-	-	-	-	-	(45,226)	(45,226)
Net income (loss) for the period	-	-	-	-	-	622,735	622,735
BitCorp earn-out shares returned to treasury and cancelled	(29,100,000)	(29,100)	-	29,100	-	-	-
Shares issued in July 2026 (land purchase and private placement)	340,000	340	-	124,633	-	-	124,973
Balance, September 30, 2026	**305,367,806**	**305,368**	**26,900**	**5,581,078**	**152,675**	**(4,228,270)**	**1,837,752**

The adjustments to the June 30, 2025 balances and the other adjustments recorded directly in equity are described in Notes 16 and 19; the restatement of, and other corrections to, the June 30, 2026 balances are described in Note 20.

AUTRIS

Consolidated Statement of Cash Flows

For the Three Months Ended September 30, 2026 and September 30, 2025 (Indirect Method)

	2026	2025
Net Income (Loss)	**622,735**	**(404,282)**
Imputed Interest Accretion – Vendor Mortgage and Promissory Note (non-cash)	206,599	173,849
Depreciation and Amortization	1,464	24,057
Unrealized Gain on Digital Assets	(1,136,663)	(196)
Other Adjustments Recorded Directly in Equity (Note 16)	(45,226)	(46,340)
Translation Differences on CAS Balances	81	207
Accounts Receivable	(16,766)	(56,779)
Deposits and Prepaid Expenses	15,077	8,754
Inventory	(8,460)	(137,477)
Land and Land Costs Held for Sale	(925,240)	(387,395)
Accounts Payable and Accrued Liabilities	109,556	37,595
Due for Home Asset Purchase	(110,300)	-
Deferred Revenue	1,365,134	1,096,043
Customer Deposits	32,000	52,514
Net cash provided by (used in) operating activities	**109,993**	**360,549**
INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(107,614)	(13,495)
Purchase of Land Held for Investment	(48,045)	-
Investment Property	(41)	5,386
Net (Purchase) Disposal of Digital Assets	(291,082)	146,281
Net cash provided by (used in) investing activities	**(446,782)**	**138,172**
FINANCING ACTIVITIES		
Repayment of Vendor Take-Back Mortgage	(140,000)	-
Repayment of Promissory Notes and Deferred Land Consideration	(80,250)	-
Investor Partnership Contributions (Repayments)	10,000	(200,000)
Net Proceeds from Issuance of Common Stock and Additional Paid-in Capital	124,973	(71,959)
Net cash provided by (used in) financing activities	**(85,277)**	**(271,959)**
Effect of Exchange Rate Changes on Cash	(81)	(207)
Net Increase (Decrease) in Cash and Cash Equivalents	**(422,148)**	**226,555**
Cash and Cash Equivalents, Beginning of Period	2,831,222	2,175,894
Correction to Opening Cash (Note 20)	(110,692)	-
Cash and Cash Equivalents, End of Period	**2,298,383**	**2,402,449**
SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND FINANCING ACTIVITIES		
Playa Pacifica tiny-home investor obligations settled in common shares	-	525,231
Reef investor buyout contracts acquired in exchange for common shares (Note 7)	-	432,165
BitCorp earn-out shares returned to treasury and cancelled, 29,100,000 shares at $0 carrying value (Note 15)	-	-

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Three Months Ended September 30, 2026, with Comparative Figures for June 30, 2026 and September 30, 2025 (Unaudited)

Note 1 – Organization and Nature of Operations

Autris (the "Company") is incorporated in Nevada and its common shares trade on OTC Markets under the symbol "AUTR." The Company acquires, designs, and develops sustainable residential communities and related real estate throughout Central America, together with agroforestry and hospitality operations. Consolidated subsidiaries at September 30, 2026 are Veritas Village Holdings Panama S.A. (Veritas Village – Coronado) and its wholly owned subsidiary Desarrollo Manantial S.A., EcoVillages Design S.A., EcoVillages LLC, Vida Verde Holdings Panama S.A. (agroforestry), Plus Odds, Inc. (Veritas Village – Chiriquí), Lion Shark Limited (Veritas Village – Playa Pacifica, Nicaragua), CAS Restaurante Holdings S.A. (Sea Salt Restaurant, Nicaragua), 3-101-940077 S.A. (Veritas Village – Atenas, Costa Rica), Finca Paso Fino de Las Vegas S.A. (a 51%-owned Costa Rica land-holding entity, Note 13), Veritas Rental and Property Management S.A. (Veritas RPM, Nicaragua) and BitCorp Capital (Wyoming). The Company also owns Veritas Alternative Energy S.A. and, through Desarrollo Manantial S.A., Freedom Development Holdings S.A.; neither was operational during the period.

Note 2 – Basis of Preparation and Significant Accounting Policies

These condensed consolidated interim financial statements have been prepared in accordance with IAS 34 Interim Financial Reporting and should be read together with the Company's annual consolidated financial statements for the year ended June 30, 2026, which were prepared in accordance with IFRS as issued by the International Accounting Standards Board. The accounting policies applied are consistent with those annual financial statements, except as described below. The financial statements include the accounts of Autris and all entities over which it has control (IFRS 10); all intercompany balances and transactions are eliminated on consolidation.

Revenue recognition (IFRS 15). Revenue from home and lot sales at Veritas Village – Coronado and lot sales at Veritas Village – Chiriquí is recognized when the home or lot is transferred to the customer. Until then, amounts received are presented as contract liabilities (deferred revenue, Note 11) and the related direct costs are carried in real estate held for sale as work in progress (Note 3). No homes or lots were transferred in the quarter; home, change-order and lot revenue of $832,970 (Coronado $710,825; Chiriquí $122,145) and direct costs of $674,267 (Coronado $667,958; Chiriquí $6,309) were deferred ($407,613 and $261,579 in the three months ended September 30, 2025). Milestone billings to Coronado customers that have not been paid are not recognized as receivables, because the Company has no unconditional right to that consideration before handover (Note 8).

Imputed interest. Accretion of the discount on the Atenas vendor take-back mortgage and the Lion Shark promissory note is recognized in profit or loss as imputed interest (Notes 9 and 10).

Functional and presentation currency. The financial statements are presented in United States dollars. CAS Restaurante's Nicaraguan córdoba balances and results are translated using the current-rate method at C$36.785313 per US$1 at September 30, 2026 (C$36.728 at June 30, 2026).

Note 3 – Real Estate Held for Sale (IAS 2)

Land and land costs held for sale of $18,643,391 ($17,601,253 at June 30, 2026) represent real estate under active development, principally at Veritas Village – Atenas (Costa Rica), Coronado (Panama), Playa Pacifica (Nicaragua) and Chiriquí (Panama), together with capitalized development costs and work in progress, measured at the lower of cost and net realizable value. The Atenas parcel is carried at $9,375,393 (a $500,000 cash down payment plus the discounted present value of the vendor take-back mortgage, Note 9). Work in progress includes $2,475,145 of direct costs deferred under the completed-contract method (Coronado $1,800,879 to June 30, 2026 and $667,958 in the quarter; Chiriquí $6,309 in the quarter). Land held passively and not yet designated to a development

project is presented as land held for investment ($180,860; $132,815 at June 30, 2026), including Vida Verde agroforestry land, a parcel acquired in the quarter, and the Finca Las Vegas parcel (Note 13).

Note 4 – Digital Assets (IAS 38)

Digital assets, primarily Bitcoin and Solana, are intangible assets under IAS 38 and are measured using the revaluation model at quoted market prices. Digital assets were $3,562,778 at September 30, 2026 ($2,135,032 at June 30, 2026). Remeasurement to fair value at September 30, 2026 resulted in an unrealized gain of $1,136,663, recognized in profit or loss. The Company's custody arrangements are guided by advice from digital asset security experts.

Note 5 – Property, Plant and Equipment (IAS 16)

Property, plant and equipment, net, of $895,022 ($710,862 at June 30, 2026, as restated – Note 20) comprises buildings, tools and equipment, vehicles, and restaurant fixtures used in the Company's operations, carried at cost less accumulated depreciation, including the $94,244 fair value step-up on the acquisition of the Sea Salt Restaurant. Additions in the quarter were $107,614 and depreciation was $1,464. The Company has not elected the IAS 16 revaluation model for any class of property, plant and equipment.

Note 6 – Investment Property (IAS 40)

Investment property of $287,865 ($287,824 at June 30, 2026) consists of rental houses at Veritas Village – Chiriquí held to earn rental income.

Note 7 – Investments

Investments of $558,119 (unchanged from June 30, 2026) represent investments in the Reef Homes Project, acquired entirely through the issuance of common shares to arm's-length parties and involving no cash consideration.

Note 8 – Accounts Receivable (IFRS 9 / IFRS 15)

Accounts receivable of $383,470 ($399,470 at June 30, 2026) consist of amounts due from customers and other trade receivables, net of intercompany balances eliminated on consolidation. Milestone billings at Veritas Village – Coronado for houses and lots not yet transferred to customers ($573,202 at September 30, 2026) are presented net of the related contract liabilities (Note 11), because the Company has no unconditional right to that consideration before handover (IFRS 15.105–108). Management has not recorded an expected credit loss allowance under IFRS 9's simplified approach, as historical loss experience on these receivables has been immaterial.

Note 9 – Vendor Take-Back Mortgage (IFRS 9)

The Company has a vendor take-back mortgage payable entered into in partial payment for the acquisition of approximately 138 hectares of development land at Veritas Village – Atenas, Costa Rica (acquired June 30, 2025). The mortgage bears no stated interest, is payable in annual installments through 2035, and is measured at amortized cost using the effective interest method at an imputed rate of 8% per annum:

	Three months ended September 30, 2026
Balance, June 30, 2026	9,585,425
Imputed interest accretion	186,601
Payment, August 22, 2026	(140,000)
Balance, September 30, 2026	9,632,026

Imputed interest for the three months ended September 30, 2025 was $173,849.

Note 10 – Promissory Notes Payable (IFRS 9)

Promissory notes payable of $1,271,879 ($1,332,131 at June 30, 2026) comprise two components. The first is the note issued in connection with the acquisition of Veritas Village – Playa Pacifica (Lion Shark Limited): $850,000 at face value, bearing no stated interest, carried at its discounted present value of $710,129 ($690,131 at June 30, 2026) using an estimated 12% rate; imputed interest of $19,998 was recognized in the quarter. The remaining undiscounted payments are $250,000 due December 31, 2026 and $200,000 due on each of December 31, 2027, 2028 and 2029. The second component is the accrued liability at Desarrollo Manantial S.A. relating to land acquired in fiscal 2026, which decreased by $80,250 in the quarter to $561,750 ($642,000 at June 30, 2026).

Note 11 – Contract Liabilities and Customer Deposits (IFRS 15)

Contract liabilities (deferred revenue) of $11,974,102 ($10,559,673 at June 30, 2026) represent consideration received for home and lot sales at Veritas Village – Coronado and lot sales at Veritas Village – Chiriquí for which the home or lot has not yet been transferred, together with Veritas Village – Atenas homesite sales ($164,000) and rental income received in advance. Contract liabilities reflect consideration received; unpaid milestone billings are not recognized (Note 8). Customer deposits of $1,527,298 ($1,431,655 at June 30, 2026) relate principally to amounts received from purchasers of Vida Verde agroforestry parcels.

Note 12 – Due to Joint Venture

Amounts due to joint venture of $695,000 ($685,000 at June 30, 2026), including $10,000 received in the quarter, relate to investor partnership interests in specific house properties at Veritas Village – Playa Pacifica, Nicaragua, and are payable only upon sale of the corresponding properties.

Note 13 – Non-Controlling Interest (IFRS 10)

Non-controlling interest of $26,900 (unchanged from June 30, 2026) relates to the 49% interest held by an unrelated party in Finca Paso Fino de Las Vegas S.A., 51% owned by EcoVillages Design S.A. The entity's sole asset is a Costa Rica land parcel, carried at an estimated $104,400 within land held for investment. No activity was recognized in the quarter.

Note 14 – Share Capital and Equity

At September 30, 2026, 305,367,806 common shares were issued and outstanding (334,127,806 at June 30, 2026) at $0.001 par value, for a Common Stock balance of $305,368. The Company is authorized to issue 500,000,000 common shares. During the quarter, the Company issued 40,000 restricted common shares at $0.50 per share to acquire a land parcel ($20,000) on July 16, 2026, and 300,000 restricted common shares at $0.35 per share for cash on July 23, 2026 ($105,000). On September 30, 2026, 29,100,000 BitCorp Capital earn-out shares were cancelled and returned to treasury (Note 15). Additional paid-in capital was $5,581,078 ($5,427,345 at June 30, 2026).

Note 15 – BitCorp Capital Earn-Out

In September 2025 the Company acquired BitCorp Capital, a newly incorporated Bitcoin-treasury company, in exchange for 30,000,000 contingent, escrowed restricted common shares. The arrangement did not meet the IFRS 3 definition of a business combination, and the shares carried no value in the financial statements. The earn-out expired in September 2026. In accordance with the agreement, 900,000 shares were released to BitCorp Capital's principals and 29,100,000 shares were cancelled and returned to treasury on September 30, 2026, reducing Common Stock by $29,100 with an equal increase in additional paid-in capital. There was no effect on profit or loss or cash.

Note 16 – Other Adjustments Recorded Directly in Equity

Movements of $(45,226) in the three months ended September 30, 2026 ($(46,340) in the three months ended September 30, 2025) were recorded directly in subsidiaries' equity accounts rather than through profit or loss. They arise principally from intercompany balances that were recorded differently, or in different periods, by the group companies concerned. They are presented as a separate line in the statement of changes in stockholders' equity, and as a non-cash item in the statement of cash flows, while the intercompany balances are reconciled.

Note 17 – Related Party Transactions (IAS 24)

Arnold Patrick Hiebert (Chief Executive Officer and Director), Don Morrison (Chief Financial Officer and Director), Spencer Hiebert (Chief Design Officer and Director), Mikkel Thorup (Director), Erik Vik (Chief Operating Officer) and Alexander D. Voss (Chief Investment Officer and Director) are related parties of the Company. Arnold Patrick Hiebert and Spencer Hiebert each own 50% of Velarium Group Holdings, S.A., the Company's controlling shareholder (223,091,993 common shares).

Alexander D. Voss held 49% of BitCorp Capital before its acquisition and was an earn-out recipient (Note 15). On expiry of the earn-out, 441,000 of his 14,700,000 earn-out shares were released and 14,259,000 were cancelled on September 30, 2026.

Mikkel Thorup, through Malazan Foundation, can earn up to 13,750,000 restricted common shares under an agreement dated May 23, 2026 for marketing, sales support and the introduction of purchasers to certain of the Company's communities. No shares had been issued under the agreement at September 30, 2026; a first tranche of 2,750,000 shares was issued in October 2026 (Note 21).

Note 18 – Fair Value Measurements (IFRS 13)

Digital assets carried under the revaluation model (Note 4) are measured at Level 1 within the IFRS 13 fair value hierarchy, based on quoted prices in active markets. Cash and cash equivalents are Level 1. The vendor take-back mortgage (Note 9) and promissory notes payable (Note 10) are carried at amortized cost under IFRS 9.

Note 19 – Comparative Quarter

The comparative statements of operations, changes in stockholders' equity and cash flows for the three months ended September 30, 2025 have been prepared on the same consolidation basis as the current quarter. To conform to that basis, the opening June 30, 2025 balances, as previously reported, have been adjusted by $(694,621), as presented in the statement of changes in stockholders' equity.

Note 20 – Restatement of the June 30, 2026 Consolidated Balance Sheet (IAS 8)

During the three months ended September 30, 2026, management identified that the land and buildings of the Veritas Village – Playa Pacifica tiny-house project ($720,006) had been recorded twice in the published consolidated balance sheet at June 30, 2026: in real estate held for sale and again in property, plant and equipment. In the published consolidation the duplicate asset was balanced by an equal credit to accumulated deficit, so total assets and stockholders' equity were both overstated by $720,006.

In accordance with IAS 8.42, the error has been corrected by restating the June 30, 2026 comparative balance sheet. The duplicate amount is removed from property, plant and equipment, and the credit recorded with it is reversed against accumulated deficit, the account through which corrections of prior-period errors are recognized. The tiny houses remain in real estate held for sale, as they are held for sale to customers in the ordinary course of business (IAS 2). The effect on the June 30, 2026 balance sheet is:

Line item	As Previously Reported	Correction	As Restated
Property, Plant and Equipment, net (a)	1,430,867	(720,006)	710,862
Total Assets	**25,968,942**	**(720,006)**	**25,248,937**
Accumulated Deficit	(3,773,561)	(720,006)	(4,493,567)
Total Stockholders' Equity	**2,167,487**	**(720,006)**	**1,447,481**

(a) The published balance sheet presented property, plant and equipment of $1,508,367; total assets and stockholders' equity as published excluded $77,500 of that amount, which is included in the other corrections below.

Other corrections to the June 30, 2026 opening balances, a net charge of $312,212, are recognized in the quarter directly in accumulated deficit ("Other corrections to opening balances") and not in profit or loss. They arise principally from subsidiary balances that were consolidated from cash-basis records, or before all entries dated on or before June 30, 2026 had been recorded, and include a correction to opening cash of $110,692, presented separately in the statement of cash flows. Neither the restatement nor the other corrections affect profit or loss for the three months ended September 30, 2026.

Note 21 – Subsequent Events (IAS 10)

In October 2026 the Company issued 2,750,000 restricted common shares to Malazan Foundation, which is wholly owned by Mikkel Thorup, as the first tranche under the agreement dated May 23, 2026 (Note 17), in respect of Veritas Village – Atenas homesite sales. In November 2026 the Company engaged Barrett McNagny LLP as corporate counsel. The Company has evaluated events occurring after September 30, 2026 through November 13, 2026, the date these financial statements were issued.