Realbotix Corp.

(formerly Tokens.com Corp.)

Unaudited Condensed Interim Consolidated Financial Statements

For the three and six months ended March 31, 2026, and 2025

(Expressed in United States Dollars)

NOTICE OF NO AUDITOR REVIEW OF INTERIM FINANCIAL STATEMENTS

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

The accompanying unaudited interim financial statements of Realbotix Corp. (the “Company”) have been prepared by and are the responsibility of the Company’s management. The Company’s independent auditor has not performed a review of these financial statements in accordance with standards established by the Chartered Professional Accountants of Canada for a review of interim financial statements by an entity’s auditor.

REALBOTIX CORP. (formerly Tokens.com Corp.)
Unaudited Condensed Interim Consolidated Statements of Financial Position
(Expressed in United States Dollars)

As at	Note	March 31, 2026	September 30, 2025
Assets			
Current assets			
Cash		$ 6,107,070	$ 5,191,786
Accounts receivable and other		41,061	73,757
Other receivable	4	2,145,000	-
Inventories	5	429,678	371,068
Prepaid expenses		130,472	108,588
Related party receivable	15	-	63,862
		8,853,281	**5,809,061**
Non-current assets			
Plant and equipment	8	103,832	219,315
Intangible assets	7	878,164	1,065,354
Total assets		**$ 9,835,277**	**$ 7,093,730**
Liabilities and shareholders' equity			
Current liabilities			
Accounts payable and accrued liabilities	9	$ 562,773	$ 307,915
Deferred share units liability	13	421,007	1,254,378
Deferred revenue	10	418,745	244,951
Lease liabilities	11	123,621	200,828
Loans payable	12	-	387,477
		1,526,146	**2,395,549**
Non-current liabilities			
Loans payable	12	-	1,034,953
Total liabilities		**1,526,146**	**3,430,502**
Equity			
Attributable to owners of the parent			
Share capital	13	33,285,959	29,942,995
Contributed surplus		4,386,194	4,422,510
Warrants	13	4,530,482	2,341,859
Accumulated deficit		(33,616,375)	(32,873,205)
		8,586,260	**3,834,159**
Attributable to non-owners of the parent			
Non-controlling interest		(277,129)	(170,931)
Total Equity		**8,309,131**	**3,663,228**
Total liabilities and equity		**$ 9,835,277**	**$ 7,093,730**

Subsequent Events Note 21

See accompanying notes to the unaudited condensed consolidated interim financial statements.

Approved on behalf of the Board of Directors:

"Andrew Kiguel"
Director

"Jimmy Vaiopoulos"
Director

REALBOTIX CORP. (formerly Tokens.com Corp.)
Unaudited Condensed Interim Consolidated Statements of Income (Loss) and Comprehensive Income (Loss)
(Expressed in United States Dollars, except share amounts)

For the year ended	Note	For the 3 months ended March 31, 2026	For the 3 months ended March 31, 2025	For the 6 months ended March 31, 2026	For the 6 months ended March 31, 2025
Revenue		**$ 225,151**	**$ 727,479**	**$ 578,188**	**$ 1,543,134**
Cost of sales		228,995	374,152	468,370	834,102
Gross Profit		**(3,844)**	**353,327**	**109,818**	**709,032**
Expenses					
Operating expenses	18	1,829,466	1,317,825	3,509,184	3,266,754
Operating loss		**(1,833,310)**	**(964,498)**	**(3,399,366)**	**(2,557,722)**
Foreign exchange loss		-	3,558	-	(13,652)
Gain on extinguishment of loans	12	167	-	258,532	-
Gain on sale of other intangible assets	4	2,245,000	-	2,245,000	-
Interest expense		(56)	(40,571)	(25,704)	(84,741)
Interest income		30,574	-	32,149	-
Net income (loss) from continuing operations		**$ 442,375**	**(1,001,511)**	**(889,389)**	**(2,656,115)**
Net income (loss) from discontinued operations	20	-	(3,856,663)	40,021	(1,283,735)
Net income (loss)		**$ 442,375**	**$ (4,858,174)**	**$ (849,368)**	**$ (3,939,850)**
Attributable to:					
Owners of the parent (continuing operations)		$ 387,239	$ (996,331)	$ (995,587)	$ (2,666,067)
Owners of the parent (discontinued operations)		-	(3,856,663)	40,021	(1,271,049)
Non-controlling interests (continuing operations)		55,136	(5,180)	106,198	9,952
Non-controlling interests (discontinued operations)		-	-	-	(12,686)
		$ 442,375	**$ (4,858,174)**	**$ (849,368)**	**$ (3,939,850)**
Net income (loss) per share					
Basic and diluted, from continuing operations		$ 0.00	$ (0.01)	$ (0.00)	$ (0.01)
Weighted average number of shares outstanding					
Basic and diluted		219,131,364	197,337,670	216,001,300	197,031,470

See accompanying notes to the unaudited condensed consolidated interim financial statements.

REALBOTIX CORP. (formerly Tokens.com Corp.)
Unaudited Condensed Interim Consolidated Statements of Changes in Equity
(Expressed in United States Dollars, except for share amounts)

	Number of shares	Share capital	Contributed surplus	Warrants	Accumulated other comprehensive income	Accumulated deficit	Total attributable to owners of parents	Non-controlling interests	Total
Balance, September 30, 2024	**195,955,592**	**$ 29,292,971**	**$ 4,389,115**	**$ 2,341,859**	**$ 119,441**	**$ (28,076,007)**	**$ 8,067,379**	**$ (56,746)**	**$ 8,010,633**
Net loss	-	-	-	-	-	(4,797,198)	(4,797,198)	(114,185)	(4,911,383)
Other comprehensive loss	-	-	-	-	(119,441)	-	(119,441)	-	(119,441)
Purchase of minority interest	-	(126,745)	-	-	-	-	(126,745)	-	(126,745)
Shares issued on exercise of RSUs	776,335	57,585	(57,585)	-	-	-	-	-	-
Shares issued on exercise of stock options	3,508,247	719,184	(321,669)	-	-	-	397,515	-	397,515
Share based payments	-	-	412,649	-	-	-	412,649	-	412,649
Balance, September 30, 2025	**200,240,174**	**$ 29,942,995**	**$ 4,422,510**	**$ 2,341,859**	**$ -**	**$ (32,873,205)**	**$ 3,834,159**	**$ (170,931)**	**$ 3,663,228**
Net loss	-	-	-	-	-	(743,170)	(743,170)	(106,198)	(849,368)
Purchase of minority interest	-	(60,690)	-	-	-	-	(60,690)	-	(60,690)
Issuance of capital stock	14,000,000	2,723,067	-	2,434,044	-	-	5,157,111	-	5,157,111
Cost of capital stock issuance	-	(293,129)	-	(244,876)	-	-	(538,005)	-	(538,005)
Shares issued on exercise of DSUs	870,644	317,785	117,539	-	-	-	435,324	-	435,324
Shares issued on exercise of RSUs	4,217,171	546,108	(546,108)	-	-	-	-	-	-
Shares issued on exercise of stock options	321,482	109,279	(109,279)	-	-	-	-	-	-
Shares issued on exercise of warrants	1,000	544	545	(545)	-	-	544	-	544
Share based payments	-	-	500,987	-	-	-	500,987	-	500,987
Balance, March 31, 2026	**219,650,471**	**$ 33,285,959**	**$ 4,386,194**	**$ 4,530,482**	**$ -**	**$ (33,616,375)**	**$ 8,586,260**	**$ (277,129)**	**$ 8,309,131**

See accompanying notes to the unaudited condensed consolidated interim financial statements.

REALBOTIX CORP. (formerly Tokens.com Corp.)
Unaudited Condensed Consolidated Interim Statements of Cash Flows
(Expressed in United States Dollars)

	Note	For the 3 months ended March 31, 2026	For the 3 months ended March 31, 2025	For the 6 months ended March 31, 2026	For the 6 months ended March 31, 2025
Cash provided by (used in):					
Operating activities:					
Net income (loss) from continuing operations		**$ 442,375**	**$ (1,001,511)**	**$ (889,389)**	**$ (2,656,115)**
Change in non-cash operating items:					
Gain on sale of other intangible assets	4	(2,245,000)	-	(2,245,000)	
Share based payments	13	259,919	69,721	592,884	212,228
Revaluation of deferred share units	13	(307,109)	242,687	(489,944)	468,760
Amortization and depreciation	7,8	92,739	137,264	246,433	276,577
Amortization included in cost of sales	8	56,240	-	56,240	-
Interest on leases	11	2,317	-	5,719	-
Interest on loans payable	12	719	-	24,504	-
Gain on extinguishment of loans	12	(167)	-	(258,532)	
Foreign exchange loss (gain)		-	(3,558)	-	13,652
Net change in non-cash working capital	19	434,468	(701,250)	444,717	(1,371,107)
Net cash used in operating activities from continuing operations		**(1,263,499)**	**(1,256,647)**	**(2,512,368)**	**(3,056,005)**
Net cash provided by operating activities from discontinued operations	20	-	79,729	-	263,533
Net cash used in operating activities		**$ (1,263,499)**	**$ (1,176,918)**	**$ (2,512,368)**	**$ (2,792,472)**
Investing activities					
Sale of other assets		100,000	-	100,000	-
Net cash provided by investing activities from continuing operations		**100,000**	**-**	**100,000**	**-**
Net cash provided by investing activities from discontinued operations	20	-	1,378,265	40,021	2,649,473
Net cash provided by investing activities from continuing operations		**$ 100,000**	**$ 1,378,265**	**$ 140,021**	**$ 2,649,473**
Financing activities					
Proceeds from issuance of share capital	13	-	-	2,723,067	-
Proceeds from issuance of warrants	13	-	-	2,274,807	-
Cost of issuance of shares	13	-	-	(206,369)	-
Cost of issuance of warrants	13	-	-	(172,399)	-
Payment of lease obligations	11	(24,643)	(58,466)	(82,926)	(116,932)
Exercise of stock options	13	435,322	25,327	-	25,327
Exercise of warrants	13	-	-	542	-
Issuance of deferred share units	13	(435,324)	-	-	-
Payment of loan payable	12	(22,678)	(107,308)	(1,188,401)	(214,616)
Purchase of minority interest	13	(27,750)	-	(60,690)	-
Net cash used in financing activities from continuing operations		**(75,073)**	**(140,447)**	**3,287,631**	**(306,221)**
Net cash used in financing activities		**$ (75,073)**	**$ (140,447)**	**$ 3,287,631**	**$ (306,221)**
Decrease in cash from continuing operations		(1,238,572)	(1,397,094)	875,263	(3,362,226)
Increase in cash from discontinued operations	20	-	1,457,994	40,021	2,913,006
Increase (decrease) in cash		**$ (1,238,572)**	**$ 60,900**	**$ 915,284**	**$ (449,220)**
Cash, beginning of period		7,345,642	930,813	5,191,786	1,440,933
Cash, end of period		**$ 6,107,070**	**$ 991,713**	**$ 6,107,070**	**$ 991,713**

See accompanying notes to the unaudited condensed consolidated interim financial statements.

1. NATURE OF OPERATIONS AND GOING CONCERN

Realbotix Corp. (the "Company" or "Realbotix") was incorporated on April 7, 1998, under the laws of British Columbia. The registered office is located at 40 Temperance St, Suite 3200, Toronto, Ontario, M5H 0B4. The Company's common shares are traded on the TSX Venture Exchange under the symbol "XBOT", the OTCQB Exchange under the symbol "XBOTF" and the Frankfurt Exchange under the symbol "76MF".

The Company creates customizable, full-bodied, human-like robots with Artificial Intelligence ("AI") integration that improve the human experience through learning, connection, and play. The Company also operated the technology securing next generation blockchain networks through Proof-of-Stake technology supporting the growth of decentralized finance applications built on top of blockchains. This operation was discontinued during the fiscal year ended September 30, 2025.

These unaudited condensed consolidated interim financial statements were prepared on a going concern basis. The going concern basis assumes that the Company will continue to operate for the foreseeable future and will be able to realize its assets and discharge its liabilities and commitments in the normal course of business.

The Company operates in a nascent industry for which the long-term viability remains to be demonstrated. The ability of the Company to achieve profitable operations in this industry over the long-term is uncertain and depends on the widespread adoption and acceptance of AI-powered humanoid robots in niche markets such as entertainment, hospitality, care, and households.

These interim consolidated financial statements report that the Company has a net loss of $765,802 for the six months ended March 31, 2026, and net loss of $3,939,850 for the six months ended March 31, 2025, respectively and an accumulated deficit of $33,532,809 and $32,873,205 as at March 31, 2026 and September 30, 2025, respectively.

The Company has financed its operating cash requirements primarily through the issuance of share capital. The Company's ability to realize the carrying value of its assets and to continue as a going concern is dependent upon the successful execution of the Company's strategic plan to improve the scale and profitability of its business to achieve future profitable operations. It will be necessary for the Company to raise additional funds from time to time for the continued execution of its strategic plan. These funds may come from sources which include the issuance of shares, the issuance of debt or alternative sources of financing. The ability of the Company to continue as a going concern is dependent upon the continued support from the Company's shareholders, lenders, and the Company's ability to attain profitable operations in the future. There can be no assurance that the Company will successfully generate sufficient operating cash flows or raise sufficient funds to continue the execution of its strategic plan and to operate as a going concern.

The Company has incurred significant operating losses and negative cash flow from operations in recent years. Whether and when the Company can attain profitability and positive cash flows is uncertain. These events and conditions indicate that material uncertainties exist that may cast significant doubt upon the Company's ability to continue as a going concern.

These unaudited condensed consolidated interim financial statements do not reflect adjustments that would be necessary if the going concern basis was not appropriate. Consequently, adjustments would then be necessary to the carrying value of assets and liabilities, the reported revenues and expenses and their classifications. Such adjustments, if required, could be material.

2. STATEMENT OF COMPLIANCE AND BASIS OF PRESENTATION

a) Statement of Compliance

These unaudited condensed interim consolidated financial statements ("interim financial statements") have been prepared in accordance with IFRS Accounting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") applicable to the preparation of interim financial statements, including IAS 34, Interim Financial Reporting ("IAS 34"). These interim consolidated financial statements are in compliance with IAS 34 and do not include all of the information required for full annual financial statements.

These interim financial statements should be read in conjunction with the Company's annual financial statements for the year ended September 30, 2025.

These interim financial statements were approved and authorized for issue by the Board of Directors on May 28, 2026.

b) Basis of Presentation

These interim financial statements have been prepared on a historical cost basis, except for items that IFRS requires to be carried at fair value. All amounts are presented in United States Dollars ("USD"), unless otherwise stated.

These interim financial statements were prepared on a going concern basis. The going concern basis assumes that the Company will continue to operate for the foreseeable future and will be able to realize its assets and discharge its liabilities and commitments in the normal course of business.

The Company operates in a nascent industry for which the long-term viability remains to be demonstrated. The ability of the Company to achieve profitable operations in this industry over the long-term is uncertain and depends on the wide-range adoption and acceptance of AI-powered humanoid robots in niche markets such as entertainment, hospitality, care, and households.

The Company has incurred significant operating losses and negative cash flow from operations in recent years. Whether and when the Company can attain profitability and positive cash flows is uncertain. These events and conditions indicate that material uncertainties exist that may cast significant doubt upon the Company's ability to continue as a going concern.

These interim financial statements do not reflect adjustments that would be necessary if the going concern basis was not appropriate. Consequently, adjustments would then be necessary to the carrying value of assets and liabilities, the reported revenues and expenses and their classifications. Such adjustments, if required, could be material.

c) Functional and presentation currency

Items included in the interim financial statements of the Company and its subsidiaries are measured using the currency of the primary economic environment in which the entity operates. These interim financial statements have been prepared in USD, which is the functional and presentation currency for the Company and all of its subsidiaries.

d) Uses of estimates and judgements

The preparation of these interim financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenue and expenses. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that year, or in the period of the revision and future years if the revision affects both current and future years. Although these estimates are based on management's best knowledge of the current events and actions that the Company may undertake in the future, actual results may differ from these estimates.

Significant judgements

Critical judgements in applying accounting policies that have the most significant effect on the amounts recognized in the interim financial statements include the following:

i. Functional currency - The functional currency of the Company has been assessed by management as USD based on consideration of the currency and economic factors that primarily influence the Company's digital assets, revenues and operating costs, financing, and related transactions. Specifically, the Company considers the currencies in which digital assets are most commonly denominated and expenses are settled by each entity as well as the currency in which each entity receives or raises financing. Changes to these factors may have an impact on the judgement applied in the determination of the Company's functional currency.

ii. Digital assets - Digital assets are considered to be identifiable non-monetary assets without physical substance. Management has determined that the digital assets should be accounted for as intangible assets in accordance with IAS 38 Intangible Assets.

iii. Capitalization of internally developed intangible assets – Management applies judgement when determining whether the criteria for capitalizing internally developed intangible assets are met in accordance with IAS 38. This assessment requires management to evaluate the technical feasibility of the asset, the intention and ability to complete and use or sell it, the availability of adequate resources, ability to reliably measure expenditures attributable to the intangible asset and the probability of generating future economic benefits. Significant judgement is required to distinguish the research phase (expensed as incurred) from the development phase. Management also exercises judgement in estimating the useful life of capitalized costs and in performing impairment testing to ensure that the carrying value does not exceed the recoverable amount.

Use of estimates

i. Digital assets - Cryptocurrency denominated assets are carried at their fair market value determined by the spot rate based on the hourly volume weighted average from www.coinmarketcap.com. The digital assets market remains new and highly volatile; historical prices are not necessarily indicative of future value; a significant change in the market prices for digital assets would have a significant impact on the Company's earnings and financial position. Digital currency prices are affected by various forces including global supply and demand, interest rates, exchange rates, inflation or deflation and the global political and economic conditions. A decline in the market prices for digital assets could negatively impact the Company's future operations. The Company has not hedged the conversion of any of its cryptocurrency denominated digital assets.

ii. Digital assets - Non-fungible tokens denominated assets are carried at their cost less any accumulated amortization and impairment losses. Management uses estimates of similar digital properties to evaluate whether there is any impairment to these assets that require recording.

iii. Share-based compensation - The Company utilizes the Black-Scholes Option Pricing Model ("Black Scholes") method to estimate the fair value of stock options granted to directors, employees, and consultants. The use of Black Scholes requires management to make various estimates and assumptions that impact the value assigned to the stock options including the forecast future volatility of the stock price, the risk-free interest rate, dividend yield and the expected life of the stock options. Any changes in these assumptions could have a material impact on the share-based compensation calculation value. The most significant estimate is the volatility. Expected future volatility can be difficult to estimate as the Company has a limited history and is in a unique industry, and historical volatility is not necessarily indicative of future volatility.

(Expressed in United States Dollars)

3. MATERIAL ACCOUNTING POLICIES

No significant changes in accounting policies occurred during the interim period. The Company continues to apply the same policies as disclosed in the audited annual financial statements for the fiscal year ended September 30, 2025.

4. OTHER RECEIVABLES

On January 7, 2026, the Company entered into a sale agreement with an arm's length party to sell certain assets (a group of domain names) for total consideration of $2,245,000. The Company has recognized a gain on sale of intangible assets in the amount of $2,245,000 included in the statement of operations. As of March 31, 2026, the Company has received $100,000. Subsequent to the period ended March 31, 2026, the Company has received an additional $1,500,000. Pursuant to the agreement, the remaining consideration is to be paid on or before January 31, 2027.

5. INVENTORIES

	March 31, 2026	September 30, 2025
Raw materials	$ 262,033	$ 224,020
Work-in-progress	167,645	116,362
Finished goods	-	30,686
	$ 429,678	**$ 371,068**

For the three and six months ended March 31, 2026, $285,172 and $525,441 of purchased and produced inventory was recorded as an expense, respectively (three and six months ended March 31, 2025 – $292,833 and $835,307, respectively). During the three and six months ended March 31, 2026, there were no reversals of previously recorded write-downs from the year ended September 30, 2025.

6. DIGITAL ASSETS – CRYPTOCURRENCY

Digital asset activities have consisted of:

Balance, September 30, 2024	**$ 8,321,899**
Digital assets earned from staking	95,916
Digital assets sold	99,809
Digital assets received from Genesis	897,838
Gain on disposal	(18,142)
Revaluation of digital assets	(9,397,320)
Balance, September 30, 2025	**$ -**
Digital assets received from Genesis	13,600
Digital assets sold	(13,600)
Balance, March 31, 2026	**$ -**

During the three and six months ended March 31, 2026, the Company received NIL and 3.41 ETH from Genesis's restructuring plan (three and six months ended March 31, 2025 – 9.6 and 33.2 Ethereum, respectively). As the Company had previously written off all collateral held by Genesis, the Company did not record any gains or losses for the three and six months ended March 31, 2026 (three and six months ended March 31, 2025 – gain $29,951 and

(Expressed in United States Dollars)

$99,809, respectively, presented in profit and loss as digital asset collateral recovery). During the three and six months ended March 31, 2026, the Company received $NIL and $26,421 in cash, respectively, included in note 20, related to the Genesis restructuring plan (three and six months ended March 31, 2025 - $NIL and $183,804).

7. INTANGIBLE ASSETS

Gross carrying amount	Acquired intellectual properties (1)	Goodwill	Total
Balance, September 30, 2024	**$ 1,439,733**	**$ -**	**$ 1,439,733**
Additions	-	-	-
Amortization	(374,379)	-	(374,379)
Impairment	-	-	-
Balance, September 30, 2025	**$ 1,065,354**	**$ -**	**$ 1,065,354**
Additions	-	-	-
Amortization	(187,190)	-	(187,190)
Impairment	-	-	-
Balance, March 31, 2026	**$ 878,164**	**$ -**	**$ 878,164**

(1) Intellectual properties acquired from Simulacra, including its robotics, AI software, and proprietary silicone formula. The table below includes information on these intangibles:

	Silicone Formula (i)	Robotics and AI (ii)	Totals
Balance, September 30, 2024	**$ 1,127,251**	**$ 312,482**	**$ 1,439,733**
Additions	-	-	-
Amortization	(172,153)	(202,226)	(374,379)
Impairment	-	-	-
Balance, September 30, 2025	**$ 955,098**	**$ 110,256**	**$ 1,065,354**
Additions	-	-	-
Amortization	(86,076)	(101,114)	(187,190)
Impairment	-	-	-
Balance, March 31, 2026	**$ 869,022**	**$ 9,142**	**$ 878,164**

i. The silicone formula intangible has a useful life of 7 years and is amortized on a straight-line basis over its useful life.

ii. The robotics & AI intangible has a useful life of 2 years and is amortized on a straight-line basis over its useful life.

(Expressed in United States Dollars)

8. PLANT AND EQUIPMENT

Cost	Hardware	Right-of-use assets	Total
Balance, September 30, 2024	**$ 53,254**	**$ 538,769**	**$ 592,023**
Balance, September 30, 2025	**$ 53,254**	**$ 538,769**	**$ 592,023**
Balance, March 31, 2026	**$ 53,254**	**$ 538,769**	**$ 592,023**
Accumulated depreciation	**Hardware**	**Right-of-use assets**	**Total**
Balance, September 30, 2024	**$ 9,417**	**$ 80,481**	**$ 89,898**
Depreciation	19,073	263,737	282,810
Balance, September 30, 2025	**$ 28,490**	**$ 344,218**	**$ 372,708**
Depreciation	7,428	108,055	115,483
Balance, March 31, 2026	**$ 35,918**	**$ 452,273**	**$ 488,191**
Net book value, September 30, 2025	**$ 24,764**	**$ 194,551**	**$ 219,315**
Net book value, March 31, 2026	**$ 17,336**	**$ 86,496**	**$ 103,832**

(1) The right-of-use assets (ROUs) comprise of the following leases. For each of the leases, a ROU asset and related lease liability had been recognized.

a. A 5-year and 2-month lease with an arm's length lessor commencing on June 1, 2021, and has the following rent schedule:
   i. Month 1 – 12: $11,657 per month
   ii. Month 13 – 24: $12,007 per month
   iii. Month 25 – 36: $12,367 per month
   iv. Month 37 – 48: $12,738 per month
   v. Month 49 – 60: $13,120 per month
   vi. Month 61 – 62: $13,514 per month

b. A 5-year lease with a key member of management, commencing on October 1, 2021, with payment of $6,000 per month, subject to a 3% annual increase effective October 1, 2023. Effective January 1, 2025, the lease payment was amended to $4,000 per month.

c. A 60-month equipment lease with arm's length lessor, commencing on October 14, 2021, with monthly payment of $2,308.

d. For the six months ended March 31, 2026, the Company has included $56,240 of amortization in cost of sales.

9. ACCOUNTS PAYABLE, ACCRUED LIABILITIES

	March 31, 2026	September 30, 2025
Accounts payable	**$ 423,950**	**$ 134,149**
Accrued liabilities	138,823	173,766
Total	**$ 562,773**	**$ 307,915**

Accrued liabilities include the Company's obligation in respect of vacation payable.

(Expressed in United States Dollars)

10. DEFERRED REVENUE

As at	March 31, 2026	September 30, 2025
Opening balance	**$ 244,951**	**$ 968,287**
Additions	290,312	213,526
Revenue recognized	(116,518)	(930,862)
Refunds	-	(6,000)
Total	**$ 418,745**	**$ 244,951**

The Company expects to realize deferred revenue over the next 12 months. The Company has elected to use the practical expedient in IFRS 15.121 and has not disclosed the transaction price allocated to unsatisfied or partially satisfied performance obligations when the original expected contract duration is one year or less.

11. LEASE LIABILITIES

Lease liabilities activity is as follows:

As at	March 31, 2026	September 30, 2025
Opening balance	**$ 200,828**	**$ 450,692**
Payment of lease obligations	(82,926)	(274,468)
Interest expense	5,719	24,604
Ending balance	**$ 123,621**	**$ 200,828**
Current lease liabilities	123,621	200,828
Total lease liabilities	**$ 123,621**	**$ 200,828**

See Note 8 for more details on the leases.

12. LOANS PAYABLE

As of March 31, 2026, the Company has the following loans payable:

As at	March 31, 2026	September 30, 2025
Opening Balance	**$ 1,422,430**	**$ 1,789,336**
Gain on extinguishment of loans	(258,532)	-
Repayment of loan obligations	(1,188,401)	(485,805)
Interest expense	24,503	118,899
Ending Balance	**$ -**	**$ 1,422,430**

	March 31, 2026	September 30, 2025
Current portion	**$ -**	**$ 387,477**
Non-current portion	-	1,034,953
Total	**$ -**	**$ 1,422,430**

- A promissory note between Simulacra and an arm's length private lender, in the amount of $150,000 incurring interest of 5.5% per annum. The note was due in full on September 21, 2024, and extended to March 21, 2025. For the six months ended March 31, 2026, the Company incurred $982 in interest expense and made principal payments totaling $167,538. The loan was repaid in full on November 5, 2025 and the Company recognized a gain on extinguishment of $796 recognized in profit and loss.

(Expressed in United States Dollars)

- A vehicle purchase loan with an arm's length vehicle financing entity, entered into on October 5, 2021, for $64,489 incurring interest of 5.69% per annum. For the six months ended March 31, 2026, the Company made total payments of $26,923 (September 30, 2025 - $12,742) in interest and principal payments. The loan was repaid in full on March 26, 2026, and the Company recognized a gain on extinguishment of $167 recognized in profit and loss.

- A settlement agreement between Simulacra and an arm's length business financing entity, during the year ended September 30, 2024, resulted in a $1,562,667 loan owing to an arm's length party, carrying interest at a rate of 8%. The agreement requires monthly payment of $25,000 applied against the principal and any accrued interest. During the six months ended March 31, 2026, the Company incurred $22,462 (September 30, 2025 - $106,897) in interest expense and made principal payments totaling $995,000. The loan was repaid in full on December 16, 2025, and a gain of $257,569 was recognized on extinguishment in profit and loss.

13. EQUITY

a) Authorized Share Capital

Authorized share capital consists of an unlimited number of voting common shares without par value and an unlimited number of preferred shares, issuable in series. All issued shares are fully paid. No dividends have been paid or declared by the Company since inception.

b) Common shares

	Number of shares		Amount
Balance, September 30, 2024	**195,955,592**	**$**	**29,292,971**
Purchase of minority interest	-		(126,745)
Shares issued on vesting of RSUs(ii)	776,335		57,585
Shares issued on exercise of options(12(d))	3,508,247		719,184
Balance, September 30, 2025	**200,240,174**	**$**	**29,942,995**
Purchase of minority interest	-		(60,690)
Issuance of capital stock(i)	14,000,000		2,723,067
Cost of capital stock issuance	-		(293,129)
Shares issued on exercise of DSUs(ii)	870,644		317,785
Shares issued on exercise of RSUs(iii)	4,217,171		546,108
Shares issued on exercise of stock options(iv)	321,482		109,279
Shares issued on exercise of warrants(v)	1,000		544
Balance, March 31, 2026	**219,650,471**	**$**	**33,285,959**

(i) On October 24, 2025, the Company closed a brokered private placement of 14,000,000 units for gross proceeds of CAD$6,445,000. Each unit consisted of 1 share and 1 warrant with a strike price of CAD$0.75 expiring within 5 years. CAD$3,813,915 was assigned to the value of the shares and CAD$3,186,085 was assigned to the value of the warrants. The transaction involved placement fees of CAD$490,000. CAD$223,026 of the placement were allocated to the warrants. Related to the private placement, 980,000 warrants were issued as broker fees for a value of CAD$223,026. CAD$121,515 of this expense was allocated to the shares and the remaining CAD$101,511 was allocated to the warrants.

(ii) A total of 870,644 DSUs (year ended September 30, 2025 – $NIL) were vested and converted to common shares.

(iii) A total of 4,217,171 RSUs (year ended September 30, 2025 – 776,335 RSUs) were vested and converted to common shares.
(iv) A total of 321,482 options (year ended September 30, 2025 – 3,508,247) were exercised and converted to common shares.
(v) On December 22, 2025, the Company issued 1,000 common shares on exercise of warrants.

c) Share-based compensation

The Company maintains an Omnibus Equity Incentive Plan (the "Incentive Plan") which is comprised of stock options, restricted share units ("RSUs"), deferred share units ("DSUs"), performance share units ("PSUs"), and Stock Appreciation Rights ("SARs"). The maximum number of common shares reserved for issuance, in the aggregate, under the Incentive Plan is 10% of the aggregate number of common shares issued and outstanding to be granted to directors, officers, employees, and consultants under certain restrictions.

With respect to options, the specific provisions of the plan, eligibility, vesting period, terms and the number of options granted are to be determined by the Board of Directors at the time of the grant. The Board shall fix the exercise price of any stock option when such stock option is granted, which shall not be less than the closing price of the common shares on the Exchange on the day prior to the date of grant or the volume average weighted trading price for the five trading days immediately preceding the date of grant, whichever is greater (the "Market Value"). A stock option shall be exercisable during a period established by the Board, which shall commence on the date of the grant and shall terminate no later than ten (10) years after the date of grant of the award or such shorter period as the Board may determine.

With respect to RSUs and DSUs, the specific provisions of the plan, eligibility, vesting period, terms and the number of RSUs and DSUs granted are to be determined by the Board of Directors at the time of the grant. RSUs generally vest over a four-year period at a rate of 25% annually after the date of grant and may be subject to performance period and performance vesting criteria. Upon termination of the participants, any unvested RSUs are cancelled. DSUs are generally granted to Directors of the Company at the start of the fiscal year and vested at the end of the fiscal year, and may be subject to performance period and performance vesting criteria. However, DSUs become redeemable only on the participant's termination.

With respect to PSUs and SARs, the specific provisions of the plan, eligibility, vesting period, terms and the number of PSUs and SARs granted are to be determined by the Board of Directors at the time of the grant. PSUs are awarded to entitled participants to acquire shares, typically for no or nominal cost. PSUs' vesting periods are be subject to performance period and performance vesting criteria, which is determined when the Compensation Committee evaluates and decides that the performance criteria have been met. SARs give participants the right to receive a cash payment or shares equal to the increase in value of the Company's stock over a base price set on the grant date, which cannot be less than the market value of the shares on the date of grants. Upon termination of the participants, any unvested PSUs and SARs are cancelled. The Company has no PSUs or SARs issued and outstanding as at March 31, 2026 and as at September 30, 2025.

(Expressed in United States Dollars)

d) Stock Options

Details of stock option transactions are as follows:

	Number of options		Weighted average exercise price of options
Outstanding, September 30, 2024	**13,788,099**	**$**	**0.15**
Granted	1,482,000		0.45
Exercised	(4,100,722)		(0.15)
Cancelled/expired	(1,999,564)		(0.23)
Outstanding, September 30, 2025	**9,169,813**	**$**	**0.19**
Granted	450,000		0.21
Exercised	(463,458)		(0.12)
Cancelled/expired	(254,100)		(0.16)
Outstanding, March 31, 2026	**8,902,255**	**$**	**0.20**

Exercise date	Number of options exercised	Number of options cancelled in cashless exercise	Number of shares issued		Exercise price		Weighted average share price at option exercise date
January 13, 2025	520,500	(169,729)	350,771	$	0.10	$	0.32
January 15, 2025	300,000	(91,526)	208,474		0.13		0.41
January 24, 2025	168,846	-	168,846		0.15		0.40
April 21, 2025	2,481,251	-	2,481,251		0.15		0.24
July 3, 2025	130,125	(45,927)	84,198		0.11		0.31
August 18, 2025	300,000	(130,120)	169,880		0.13		0.31
September 22, 2025	200,000	(155,173)	44,827		0.33		0.40
October 17, 2025	333,333	(100,000)	233,333		0.43		0.57
January 12, 2026	130,125	(41,976)	88,149		0.11		0.38
Total exercised and weighted average	**4,564,180**	**(734,451)**	**3,829,729**	**$**	**0.15**	**$**	**0.29**

The following table summarizes the information regarding the Company's stock options outstanding as at March 31, 2026:

	Exercise price per share	Currency	Number outstanding	Number exerciseable	Weighted average life
$	0.12	CAD	1,000,000	666,667	2.8
$	0.18	CAD	166,667	166,667	2.9
$	0.26	CAD	1,561,500	1,561,500	0.5
$	0.29	CAD	450,000	-	5.0
$	0.45	CAD	112,500	112,500	0.8
$	0.08	USD	469,950	469,950	4.7
$	0.15	USD	3,659,638	3,659,638	8.1
$	0.30	USD	350,000	116,667	3.8
$	0.50	USD	1,132,000	194,000	4.1
Total			**8,902,255**	**6,947,589**	**6.6**

On January 2, 2025, the Company granted 350,000 stock options to a consultant. The options have an exercise price of US$0.30 and expire on January 2, 2030. The fair value of each option was estimated on the date of the grant at US$0.10 per option using a Black-Scholes fair value option pricing.

(Expressed in United States Dollars)

On February 6, 2025, the Company granted 582,000 stock options to consultants. The options have an exercise price of US$0.50 and expire on February 6, 2030. The fair value of each option was estimated on the date of the grant at US$0.24 per option using a Black-Scholes fair value option pricing.

On August 28, 2025, the Company granted 550,000 stock options to consultants. The options have an exercise price of US$0.33 and expire on August 28, 2030. The fair value of each option was estimated on the date of the grant at US$0.30 per option using a Black-Scholes fair value option pricing.

On March 16, 2026, the Company granted 450,000 stock options to officers of the Company. The options have an exercise price of US$0.21 and expire on March 16, 2031. The fair value of each option was estimated on the date of the grant at US$0.18 per option using a Black-Scholes fair value option pricing.

During the three and six months ended March 31, 2026, The Company recorded share-based compensation expense of $19,887 and $79,102, respectively, related to stock options (three and six months ended March 31, 2025 - $9,582 and $32,055, respectively).

The following assumptions were used for options issued:

	2/Jan/25	6/Feb/25	25/Aug/25	16/Mar/26
Risk-free interest rate	2.96%	2.63%	2.94%	2.50%
Volatility	127.81%	137.23%	136.91%	135.97%
Weighted average share price	CAD $0.15	CAD $0.29	CAD $0.34	CAD $0.29
Weighted average exercise price	CAD $0.26	CAD $0.44	CAD $0.29	CAD $0.29
Dividend yield	0.00%	0.00%	0.00%	0.00%
Forfeiture rate	0.00%	0.00%	0.00%	0.00%
Expected life of options	5.0 years	5.0 years	5.0 years	5.0 years

e) Deferred Share Units ("DSUs")

DSUs are revalued based on the share price at the end of the period. For the three and six months ended March 31, 2026, the Company recorded a revaluation of $307,109 and $489,944, respectively, related to DSU's (three and six months ended March 31, 2025 $242,687 and $468,760, respectively).

During the six months ended March 31, 2026, 870,644 DSUs were exercised and converted to common shares.

As at March 31, 2026, the Company had a total of 3,052,938 DSU's (September 30, 2025 – 3,482,576 DSUs) outstanding and had recorded a liability at fair value of $421,007 (September 30, 2025 - $1,254,378) related to DSUs.

For the three and six months ended March 31, 2026, the Company recognized share-based payments of $91,894 respectively (three and six months ended March 31, 2025, $60,139 and $122,587, respectively)

f) Warrants

On October 24, 2025 the Company completed a brokered private placement and issued 14,000,000 units of the Company at a price of CAD$0.50 per unit for gross proceeds of CAD$7,000,000. Each unit consists of one common share of the Company, and one Common Share purchase warrant. Each warrant entitles the holder to acquire one Common Share at an exercise price of CAD$0.75 per warrant. The warrants expire on October 24, 2030.

(Expressed in United States Dollars)

The following assumptions were used for the warrants issued:

Risk free interest rate	2.73%
Volatility	126.42%
Share price	CAD$0.60
Exercise price	CAD$0.75
Dividend yield	0.00%
Forfeiture rate	0.00%
Expected life of the options	5 years

The following table summarizes the information related to the Company's warrant transactions as at March 31, 2026:

	Number of warrants	Weighted average exercise price of warrants	
Outstanding, September 30, 2024	**25,000,000**	**$**	**0.17**
Outstanding, September 30, 2025	**25,000,000**	**$**	**0.17**
Warrants issued (i)	14,000,000		0.75
Warrants issued (ii)	980,000		0.75
Warrants exercised (iii)	(1,000)		(0.75)
Outstanding, March 31, 2026	**39,979,000**	**$**	**0.39**

i) On October 24, 2025, the Company issued 14,000,000 warrants. The Company valued the warrants at $2,274,807.
ii) On October 24, 2025, the Company issued 980,000 broker warrants. The Company valued the warrants at $159,237.
iii) On December 22, 2025, 1,000 warrants were exercised at a price of CAD$0.75 for gross proceeds of $542.

As at March 31, 2026, the warrants are valued on the Company's balance sheet at $4,530,482 (September 30, 2025 $2,341,859), net of non-cash share capital issuance costs of $72,476 and cash-based share capital issuance costs of $172,399.

g) RSUs

On October 1, 2024, the Company granted 776,335 RSUs to a key member of management. The RSUs vested immediately and were immediately converted to shares. The RSUs were valued at $57,585 using the share price on the grant date, which was $0.07.

On October 1, 2024, the Company granted 3,202,380 RSUs to directors of the Company. The RSUs vested over 1 year and had vested but were not converted to shares as at September 30, 2025. The RSUs were valued at $227,037 using the share price on the grant date, which was $0.07.

On October 17, 2024 directors of the Company converted 1,746,753 RSUs into common shares at a price of CAD$0.50.

On December 12, 2024 directors of the Company converted 970,418 RSUs into common shares at a price of CAD$0.10.

On December 12, 2025 the Company issued 750,000 RSUs to a key member of management. These RSUs vested immediately and were converted to shares of the Company at a price of CAD$0.37.

On March 3, 2026 the Company issued 750,000 RSUs to a key member of management. These RSUs vested immediately and were converted to shares of the Company at a price of CAD$0.27.

During the three month and six month period ended March 31, 2026, the Company recorded share-based compensation of $148,135 and $421,885, respectively (three and six months ended March 31, 2025 – $57,586). As at March 31, 2026, the Company had 485,209 RSUs issued and outstanding (September 30, 2025 – 3,202,380).

h) Purchase of minority interest

During the three and six months ended March 31, 2026, the Company purchased 0.49% and 0.42%, respectively, for $32,490 and $27,750, respectively. This purchase brought the ownership percentage of its subsidiary from 84.0% to 84.9% (year ended September 30, 2025 - 2% for $126,745).

14. RISK MANAGEMENT

The Company's financial instruments are exposed to the following financial risks:

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a loss for the other party by failing to discharge an obligation. Financial instruments which are potentially subject to credit risk for the Company consist of cash.

The carrying amount of financial assets represents the maximum credit exposure. The Company has credit exposure at March 31, 2026 relating to cash of $6,107,070 (September 30, 2025 – $5,191,786). All cash is held at Canadian and US chartered banks.

The Company has credit exposure relating to accounts receivable and other receivables of $2,186,061 as at March 31, 2026 (September 30, 2025 - $73,757). The expected credit loss is not significant.

Currency risk

The Company generates all revenue in United States dollars, but expenses are incurred in both U.S. and Canadian dollars, exposing the Company to fluctuations in earnings from volatility in foreign currency rates. The fluctuation in foreign currencies in relation to the United States dollar will consequently impact the profitability of the Company and may also affect the value of the Company's assets and liabilities and the amount of equity. Management however concludes the exposure to currency risk is not material and the Company does not utilize any financial instruments or cash management policies to mitigate such currency risks. As at March 31, 2026, the Company held cash of $5,712,205 CAD (September 30, 2025 - $282,564 CAD) denominated in Canadian dollars. A 10% change in the foreign exchange rate would result in an impact of $571,220 CAD (September 30, 2025 - $28,256 CAD) on the Company's operations. As at March 31, 2026 the Company held €18,220 (September 30, 2025 - $NIL) denominated in European dollars. A 10% change in foreign exchange rate would result in an impact of €1,822 (September 30, 2025, $NIL).

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Company is exposed to this risk mainly with respect to ensuring the sufficiency of funds for working capital and commitments. The Company monitors the maturity dates of existing accounts payable and accrued liabilities, loans payable, and commitments to mitigate this risk. The Company manages company-wide cash projections centrally and regularly updates projections for changes in business and fluctuations caused by digital currency prices and exchange rates. The Company's financial liabilities are comprised of loan payable, accounts payable and accrued liabilities.

(Expressed in United States Dollars)

As at March 31, 2026, contractual lease commitments are as follows:

As at	March 31, 2026	September 30, 2025
Maturity analysis - contractual undiscounted cash flows		
One year or less	**$ 134,254**	$ 213,681
Two to five years	**-**	-
Six and thereafter	**-**	-
Total lease liabilities	**$ 134,254**	$ 213,681
Effect of discounting	**(10,633)**	(12,853)
Lease liabilities included in the statement of financial position	**$ 123,621**	$ 200,828

As at March 31, 2026, the contractual maturities of financial and other liabilities, including estimated interest payments are as follows:

	Contractual cash flows	Within 1 year	1 to 5 years	5+ years
Accounts payable and accured liabities	$ 562,773	$ 562,773	$ -	$ -
Deferred share unit liability	421,007	421,007	-	-
Lease commitments	123,621	123,621	-	-
Total	**$ 1,107,401**	**$ 1,107,401**	**$ -**	**$ -**

Fair Value Risk

Due to their short-term nature, the carrying value of cash, accounts receivable and other, and accounts payable and accrued liabilities, approximate their fair value.

The fair value of the loans payable is initially recorded at fair value and are evaluated by the Company based on level 2 inputs such as discounted future interest and principal payments using current market interest rates of instruments using similar terms. These instruments are subsequently measured through amortized cost, with accretion and interest expense recognized through the statement of loss and comprehensive loss.

15. RELATED PARTY TRANSACTIONS

Key management personnel are those persons that have authority and responsibility for planning, directing and controlling the activities of the Company, directly and indirectly. As of March 31, 2026, the Company's key management personnel consist of its directors and senior management. The aggregate value of transactions relating to key management personnel and entities over which they have control or significant influence were:

	For the three months ended March 31, 2026	For the three months ended March 31, 2025	For the six months ended March 31, 2026	For the six months ended March 31, 2025
Management fees and salaries	$ 92,072	$ 143,196	$ 305,894	$ 403,399
Share-based compensation	$ 319,132	$ 502,380	592,882	680,988
Revaluation of deferred share units	$ (307,109)	$ (515,365)	(489,944)	(468,760)
Total	**$ 104,095**	**$ 130,211**	**$ 408,832**	**$ 615,627**

Wages paid to a family member of key management, included in management fees and salaries expense, for the three and six months ended March 31, 2026, $10,044 and $20,088, respectively (three and six months ended March 31, 2025 - $10,044 and $20,088, respectively).

(Expressed in United States Dollars)

During the year ended September 30, 2025, the Company provided an advance to a key member of management, a related party, in the amount of $63,862. The advance bears no interest and is repayable within three months of the period ended December 31, 2025. The advance is secured with 350,000 common shares of the Company. During the six months ended March 31, 2026, the amount outstanding was repaid in full ($63,862) by the key member of management to the Company and no common shares held as security were received in lieu of payment.

16. FAIR VALUE MEASUREMENT

Non-financial assets and financial assets measured at fair value in the consolidated statement of financial position are grouped into three levels of a fair value hierarchy. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities;

Level 2: Inputs other than quoted prices included in level 1 that are observable for the asset or liability either directly or indirectly;

Level 3: Inputs that are not based on observable market data.

	Level 1	Level 2	Level 3	Total
As at March 31, 2026				
Deferred share units liability	$ 421,007	$ -	$ -	**$ 421,007**
As at September 30, 2025				
Deferred share units liability	$ 1,254,378	$ -	$ -	**$ 1,254,378**

17. CAPITAL MANAGEMENT

The Company's objective when managing capital is to safeguard its ability to continue as a going concern, so that it can provide returns for shareholders and benefits for other stakeholders. The Company considers the items included in shareholders' equity as capital. The Company manages the capital structure and adjusts it in response to changes in economic conditions and the risk characteristics of the underlying assets. The Company's primary objective with respect to its capital management is to ensure that it has sufficient cash resources to fund the operation of the Company. To secure the additional capital necessary to pursue these plans, the Company intends to raise additional funds through the equity or debt financing. The Company is not subject to any external capital requirements imposed by a regulator and there were no changes to the Company's approach to capital management during the period ended March 31, 2026.

(Expressed in United States Dollars)

18. OPERATING EXPENSES

	For the three months ended March 31, 2026	For the three months ended March 31, 2025	For the six months ended March 31, 2026	For the six months ended March 31, 2025
Management fees and salaries	$ 227,650	$ 185,681	$ 305,894	$ 403,399
Amortization and depreciation	92,739	137,264	246,433	276,577
General and administrative	859,552	215,896	1,427,898	628,178
Research and development	179,509	109,000	304,117	328,528
Professional fees	349,816	206,896	647,541	503,944
Advertising and investor relations	167,392	115,412	438,805	371,513
Regulatory	-	35,268	35,558	73,627
Revaluation of deferred share unit liability	(307,109)	196,082	(489,944)	242,687
Share-based payments	259,917	116,326	592,882	438,301
Total operating expenses	**$ 1,829,466**	**$ 1,317,825**	**$ 3,509,184**	**$ 3,266,754**

19. SUPPLEMENTARY CASH FLOW INFORMATION

Net changes in non-cash working capital	For the three months ended March 31, 2026	For the three months ended March 31, 2025	For the six months ended March 31, 2026	For the six months ended March 31, 2025
Accounts receivable	$ 48,182	$ (72,629)	$ 32,696	$ (78,211)
Inventory	(57,716)	(81,317)	(58,610)	1,205
Prepaid expenses	16,300	13,568	(21,884)	39,386
Related party receivable	11,862	-	63,862	-
Accounts payable and accrued liabilities	245,678	(230,740)	254,859	(676,771)
Deferred revenue	170,162	(330,132)	173,794	(656,716)
Net change in non-cash working capital	**$ 434,468**	**$ (701,250)**	**$ 444,717**	**$ (1,371,107)**

20. DISCONTINUED OPERATIONS

During the year ended September 30, 2025, the Company discontinued its operations in crypto-staking and blockchain. These operations were discontinued primarily to focus on the Simulacra operations.

The following summarizes the net income and cash flows from discontinued operations for the respective periods:

Net income from discontinued operations: *For the year ended*	For the three months ended March 31, 2026	For the three months ended March 31, 2025	For the six months ended March 31, 2026	For the six months ended March 31, 2025
Staking revenue	$ -	$ 33,622	$ -	$ 76,242
Other revenue	-	-	-	-
Total Revenue	**$ -**	**$ 33,622**	**$ -**	**$ 76,242**
Cost of sales	-	-	-	-
Gross Profit	**$ -**	**$ 33,622**	**$ -**	**$ 76,242**
Operating expenses	-	-	-	-
Gain on revaluation of digital assets - crypto	-	(3,621,827)	-	(1,523,171)
Gain (loss) on disposition of digital assets	-	(378,139)	-	(200,149)
Digital asset collateral recovery	-	109,681	40,021	363,343
Net income from discontinued operations	**$ -**	**$ (3,856,663)**	**$ 40,021**	**$ (1,283,735)**
Items that will not be reclassified in profit or loss				
Gain (loss) on revaluation of digital assets - crypto -	-	-	-	-
Total comprehensive loss	**$ -**	**$ (3,856,663)**	**$ 40,021**	**$ (1,283,735)**

(Expressed in United States Dollars)

Cash flows from discontinued operations: *For the year ended*	**For the three months ended March 31, 2026**	**For the three months ended March 31, 2025**	**For the six months ended March 31, 2026**	**For the six months ended March 31, 2025**
Operating activities				
Net income (loss) from discontinued operations	$ -	$ (3,856,663)	$ 40,021	$ (1,283,735)
Gain (loss) on sale of digital assets	-	378,139	-	200,149
Gain on revaluation of digital assets	-	3,621,827	-	1,523,171
Digital asset collateral recovery	-	(29,952)	(40,021)	(99,810)
Staking revenue	-	(33,622)	-	(76,242)
Net change in non-cash working capital	-	-	-	-
Net cash used in operating activities	**$ -**	**$ 79,729**	**$ -**	**$ 263,533**
Investing activities				
Sales of digital assets	-	1,298,536	13,600	2,385,940
Impairment / recovery of digital assets collateral	-	79,729	26,421	263,533
Net cash provided by investing activities	**$ -**	**$ 1,378,265**	**$ 40,021**	**$ 2,649,473**
Net cash inflow	**$ -**	**$ 1,457,994**	**$ 40,021**	**$ 2,913,006**

21. SUBSEQUENT EVENTS

On February 11, 2026, the Company has entered into an agreement with Onconetix Inc. whereby Onconetix will issue common stock to the Company in exchange for 100% ownership of Realbotix LLC ("RealLLC"). RealLLC will receive, on closing, a variable percentage of Onconetix Inc. common stock ranging from 75-90% of the fully diluted capital structure. The final ownership will be determined on a sliding scale based on the net cash held by Onconetix Inc. at the time of closing subject to certain working capital requirements. Following the sale, RealLLC will become a wholly owned subsidiary of Onconetix Inc. The resulting entity will trade on the NASDAQ and operate under the name Realbotix. In addition, Onconetix Inc., will form part of Realbotix Corp's consolidated statements.