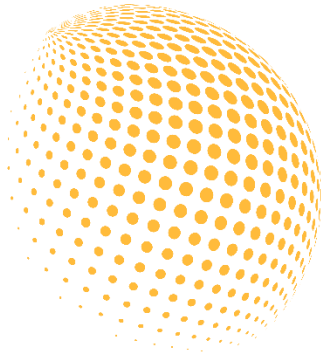




Digital Commodities

Digital Commodities Capital Corp.

(Formerly The BC Bud Corporation)

Consolidated Financial Statements

For the years ending February 28, 2025, and February 29, 2024

(Expressed in Canadian Dollars)

INDEPENDENT AUDITOR'S REPORT

To the Shareholders of Digital Commodities Capital Corp. (formerly The BC Bud Corporation)

Opinion

We have audited the accompanying consolidated financial statements of Digital Commodities Capital Corp.(formerly The BC Bud Corporation) (the "Company"), which comprise the consolidated statements of financial position as at February 28, 2025, and February 29, 2024 the consolidated statements of loss and comprehensive loss, changes in shareholders' equity, and cash flows for the years then ended, and notes to the consolidated financial statements, including material accounting policy information.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Company as at February 28, 2025, and February 29, 2024, and its financial performance and its cash flows for the years then ended in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the consolidated Financial Statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our opinion.

Material Uncertainty Related to Going Concern

We draw attention to Note 1 of the consolidated financial statements, which indicates that for the year ended February 28, 2025, the Company reported a loss of \$1,887,202 and had an accumulated deficit of \$7,441,291 and working capital of \$1,603,746 at February 28, 2025. As stated in Note 1, these events and conditions indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current year. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Except for the matter described in the Material Uncertainty Related to Going Concern section, we have determined that there are no other key audit matters to be communicated in our auditor's report.



Other Information

Management is responsible for the other information. The other information obtained at the date of this auditor's report includes Management's Discussion and Analysis.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained Management's Discussion and Analysis prior to the date of this auditor's report. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with IFRS Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated 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.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

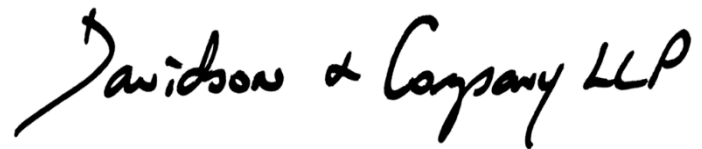
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current year and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partner on the audit resulting in this independent auditor's report is Reshma Mahase.

A handwritten signature in black ink that reads "Davidson & Company LLP". The signature is written in a cursive, flowing style.

Vancouver, Canada

Chartered Professional Accountants

June 30, 2025

Digital Commodities Capital Corp.

Consolidated Statements of Financial Position

(Expressed in Canadian Dollars unless otherwise indicated)

	Notes	February 28, 2025	February 29, 2024
Assets			
Current assets			
Cash		\$ 1,014,242	\$ 4,202
Accounts receivable		40,354	-
Prepaid expenses		91,366	12,015
Other receivable		68,863	94,581
Marketable securities	4	637,028	-
Inventory	5	47,132	487,253
		1,898,985	598,051
Machinery and equipment	6	18,289	32,008
Intangible assets	7	2,007	2,007
		\$ 1,919,281	\$ 632,066
Liabilities			
Current liabilities			
Accounts payable and accrued liabilities	10	\$ 101,565	\$ 396,650
Loan payable	8	193,674	229,355
		295,239	626,005
Shareholders' equity			
Share capital	9	7,789,109	4,965,825
Reserves	9	1,276,224	594,325
Accumulated Deficit		(7,441,291)	(5,554,089)
		1,624,042	6,061
		\$ 1,919,281	\$ 632,066

Nature of operations and going concern (Note 1)

Subsequent events (Note 16)

On behalf of the Board:*"Brayden Sutton"*_____
Director*"Joshua Taylor"*_____
Director*The accompanying notes are an integral part of these consolidated financial statements.*

Digital Commodities Capital Corp.

Consolidated Statements of Loss and Comprehensive Loss

(Expressed in Canadian Dollars)

	Notes	For the year ended	
		February 28, 2025	February 29, 2024
Revenue		140,760	61,482
Cost of sales	5	(484,269)	(299,732)
Amortization and Depreciation	6	(13,719)	(13,719)
Gross margin		(357,228)	(251,969)
Operating expenses			
Accretion expense	8,10	13,702	14,324
Advertising and promotion		38,027	111,955
Bad debts (recovery) expense	13	(38,824)	28,531
Consulting fees	10	215,326	280,981
Share-based payments	9,10	720,399	88,991
Office and administration		53,841	16,659
Professional fees and other		422,802	429,630
Interest	8	26,169	440
		1,451,442	971,511
Net operating loss		(1,808,670)	(1,223,480)
Other expenses			
Foreign exchange loss		235	577
Unrealized loss on marketable securities		78,297	-
Net loss for the year		\$(1,887,202)	\$(1,224,057)
Basic and diluted loss per common share		\$ (0.02)	\$ (0.02)
Weighted average shares outstanding		85,828,473	55,034,819

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

Digital Commodities Capital Corp.

Consolidated Statements of Changes in Shareholders' Equity
(Expressed in Canadian Dollars)

	Share Capital			Accumulated	
	Number	Amount	Reserves	Deficit	Total
	Outstanding	\$	\$	\$	\$
Balance, February 28, 2023	53,470,565	4,790,252	482,407	(4,330,032)	942,627
Share issued for private placement	2,646,667	92,885	105,615	-	198,500
Restricted share units vested	393,750	82,688	(82,688)	-	-
Share-based payments	-	-	88,991	-	88,991
Net loss for the year	-	-	-	(1,224,057)	(1,224,057)
Balance, February 29, 2024	56,510,982	4,965,825	594,325	(5,554,089)	6,061
Share issued for private placement	66,986,813	2,424,011	-	-	775,000
Share issuance costs	-	(25,477)	-	-	(25,477)
Share issued for services	1,400,000	38,500	-	-	38,500
Shares issued on warrant exercises	7,725,000	386,250	-	-	386,250
Share-based payments	-	-	681,899	-	681,899
Net loss for the year	-	-	-	(1,887,202)	(1,887,202)
Balance, February 28, 2025	132,622,795	7,789,109	1,276,224	(7,441,291)	1,624,042

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

Digital Commodities Capital Corp.

Consolidated Statements of Cash Flow

(Expressed in Canadian Dollars)

	For the year ended	
	February 28, 2025	February 29, 2024
Operating activities		
Net loss for the year	(1,887,202)	(1,224,056)
Items not involving cash:		
Accretion expense	13,702	14,324
Amortization and depreciation	13,719	13,719
Shares issued for services	38,500	-
Inventory write-down	294,121	311,472
Share-based payments	681,899	88,891
Bad debt expense (recovery) expense	(38,824)	28,531
Unrealized loss on marketable securities	78,297	-
Interest expense	21,442	-
Change in working capital:		
Accounts receivable	(1,530)	259,785
Other receivable	25,718	(25,683)
Prepaid expenses	(79,351)	(12,015)
Inventory	146,000	(215,552)
Accounts payable and accrued liabilities	(295,085)	140,122
Cash used in operating activities	(988,594)	(620,362)
Financing activities		
Net proceeds from issuance of common shares	2,398,534	198,500
Proceeds from exercise of warrants	386,250	-
Proceeds from loans payable	100,000	114,750
Repayment of loans payable	(170,825)	-
Cash provided by financing activities	2,713,959	313,250
Investing activities		
Marketable securities	(715,325)	-
Cash used in investing activities	(715,325)	-
Change in cash	1,010,040	(307,112)
Cash – beginning of year	4,202	311,314
Cash – end of year	1,014,242	4,202
Supplemental cash flow disclosure (Note 14)		

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

Digital Commodities Capital Corp.

Notes to the Consolidated Financial Statements

(Expressed in Canadian Dollars)

For the years ending February 28, 2025, and February 29, 2024

1. Nature of operations and going concern

The Digital Commodities Capital Corp., formerly the BC Bud Corporation, (the "Company") was incorporated under the laws of Alberta and was continued into British Columbia during the year ended December 31, 2000. On March 31, 2020, the Company changed its name from Waterfront Capital Corporation to Entheos Capital Corp. On September 29, 2021, the Entheos Capital Corp. completed a reverse takeover transaction with The BC Bud Corporation and changed its name to The BC Bud Corporation. The Company is listed on the Canadian Securities Exchange ("CSE") under the symbol "DIGI". The Company's registered office is located at 15th Floor – 1111 West Hastings St., Vancouver, British Columbia, V6E 2J3.

The Company developed recreational cannabis products and brands in the cannabis industry through licensing, white label contract manufacturing agreements with licensed producers within their facilities under the Cannabis Act selling to provincial distributors and marketing to retailers. The Company is not a licensed producer. The Company's active offerings in branded products will include The BC Bud Co flower, infused and vape products, edibles under the brand 'Canna Beans' and "Canna Almonds", concentrates sold as 'Solventless Solutions', and select lifestyle apparel.

On March 20, 2025, the Company completed a change of business from a cannabis issuer to an investment issuer. The Company invests in digital and physical non-fiat assets, businesses and private and publicly listed entities that are involved in high-growth industries, with a particular focus on hard commodities, cryptocurrencies and the resource sector.

These consolidated financial statements have been prepared on a going concern basis, which contemplates that the Company will be able to realize its assets and discharge its liabilities in the normal course of business. Accordingly, these consolidated financial statements do not include any adjustments to the amounts and classifications of assets and liabilities that might be necessary should the Company be unable to continue as a going concern. Such adjustments could be material.

The Company reported a loss of \$1,887,202 for the year ended February 28, 2025 (2024 – \$1,224,057) and had an accumulated deficit of \$7,441,291 as at February 28, 2025 (2024 – \$5,554,089) and working capital of \$1,603,746 at February 28, 2025 (2024 – deficit of \$27,954). The Company's ability to continue as a going concern is dependent upon its ability to achieve profitable operations and obtaining appropriate financing to support its ongoing activities. These material uncertainties may cast significant doubt on the Company's ability to continue as a going concern.

Digital Commodities Capital Corp.

Notes to the Consolidated Financial Statements

(Expressed in Canadian Dollars)

For the years ending February 28, 2025, and February 29, 2024

2. Basis of Preparation

Statement of compliance

These consolidated financial statements have been prepared in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board.

The preparation of consolidated financial statements in conformity with IFRS Accounting Standards requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the accounting policies. Those areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements, are disclosed in note 3. The principal accounting policies applied in the preparation of these consolidated financial statements are set out below. These policies have been consistently applied to all the years presented unless otherwise stated.

The Board of Directors approved the consolidated financial statements for issue on June 30, 2025.

3. Material Accounting Policy Information

Basis of measurement

The consolidated financial statements have been prepared on a historical cost basis, except for certain financial instruments measured at fair value. In addition, these consolidated financial statements have been prepared using the accrual basis of accounting, except for cash flow information.

The accounting policies set out in Note 3 have been applied consistently by the Company in all periods presented.

Basis of consolidation

These consolidated financial statements include the accounts of the Company and its subsidiary. The Company controls its subsidiaries when it is exposed to, or it has rights to variable returns from its involvement with its subsidiaries and has the ability to affect those returns through its power over the subsidiaries. Changes in the Company's ownership interest in subsidiaries that do not result in a loss of control are accounted for as equity transactions.

Name	Jurisdiction of Incorporation	Percentage Owned
The BC Bud Corporation (Formerly The BC Bud Holdings Corp.)	British Columbia, Canada	100%

All intercompany balances and transactions have been eliminated upon consolidation.

Functional and presentation currency

These consolidated financial statements are presented in Canadian dollars, which is the Company's and its subsidiary's functional currency. All financial information is expressed in Canadian dollars unless otherwise stated and have been rounded to the nearest dollar.

Digital Commodities Capital Corp.

Notes to the Consolidated Financial Statements

(Expressed in Canadian Dollars)

For the years ending February 28, 2025, and February 29, 2024

3. Material Accounting Policy Information (continued)

Critical accounting estimates and judgements

The preparation of consolidated financial statements in conformity with IFRS Accounting Standard requires management to make estimates and assumptions that affect the amounts reported in the consolidated financial statements and accompanying notes. It is reasonably possible that circumstances may arise that would cause actual results to differ from management estimates; however, management does not believe it is likely that such differences will materially affect the Company's financial position. A significant area requiring the use of management estimates and judgments is the assessment of the recoverability of inventory, share based payments, and the estimate of the revenues to be recognized given the return rights of the products of the provincial bodies.

The key areas of judgment applied in the preparation of the consolidated financial statements that could result in a material adjustment to the amounts reported in the consolidated financial statements include:

Revenue

Revenue from contracts with customers is recognized by following the five-step process defined under IFRS 15. The payment terms over revenue contracts are subject to sell through as the evolution of government reach due to outstanding unpaid excise taxes in the industry and collectability is also reliant on whether the government/CRA garnishes funds due to delinquent manufacturers. This impacts the estimate of revenues to be recognized as returns.

Impairment of inventory

The Company measures inventory at the lower of cost and net realizable value, and in the event, cost exceeds net realizable value, an impairment charge is recorded. This determination requires judgement, which includes, among other factors, the selling price, less estimated selling expenses.

Share-based payments

The Company uses the Black-Scholes option pricing model to value options and warrants granted during the year. The Black-Scholes model was developed for use in estimating the fair value of traded options that have no vesting restrictions and are fully transferable. The model requires management to make estimates that are subjective and may not be representative of actual.

Financial instruments

Financial assets

The Company classifies its financial assets as fair value through profit or loss or amortized cost. The classification depends on the purpose for which the financial assets were acquired. Management determines the classification of financial assets at initial recognition.

Digital Commodities Capital Corp.

Notes to the Consolidated Financial Statements

(Expressed in Canadian Dollars)

For the years ending February 28, 2025, and February 29, 2024

3. Material Accounting Policy Information (continued)

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss ("FVPL") are initially recognized at fair value with changes in fair value recorded in profit or loss. At February 28, 2025, the Company held marketable securities and cryptocurrency which are FVPL (Note 4). At February 29, 2024, the Company had no FVPL assets.

Amortized cost

Financial assets are classified at amortized cost if both of the following criteria are met and the financial assets are not classified or designated as fair value through profit and loss: 1) the Company's objective for these financial assets is to collect their contractual cash flows and 2) the asset's contractual cash flows solely represent payments of principal and interest. Cash, accounts receivable and other receivables are classified as amortized cost.

Financial liabilities

Financial liabilities are non-derivatives and are recognized initially at fair value, net transaction costs, and are subsequently stated at amortized cost. Any difference between the amounts originally received, net of transaction costs, and the redemption value is recognized in profit or loss over the period to maturity using the effective interest method.

Financial liabilities are classified as current or non-current based on their maturity date. Financial liabilities include accounts payable and loans payable.

Fair value hierarchy

Fair value measurements of financial instruments are required to be classified using a fair value hierarchy that reflects the significance of inputs in making the measurements. The levels of the fair value hierarchy are defined as follows:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 – Inputs for the asset or liability that are not based on observable market data.

Impairment of financial assets

An entity is required to recognize expected credit losses when financial instruments are initially recognized and to update the amount of expected credit losses recognized at each reporting date to reflect changes in the credit risk of the financial instruments. In addition, IFRS 9 *Financial Instruments* requires additional disclosure requirements about expected credit losses and credit risk.

Digital Commodities Capital Corp.

Notes to the Consolidated Financial Statements

(Expressed in Canadian Dollars)

For the years ending February 28, 2025, and February 29, 2024

3. Material Accounting Policy Information (continued)

Impairment losses on financial assets carried at amortized cost are reversed in subsequent periods if the amount of the loss decreases and the decrease can be objectively related to an event occurring after the impairment was recognized.

Cash

Cash consists of cash on hand, balances with banks and short-term investments with an original maturity date of three months or less.

Accounts receivable

Accounts receivable are amounts due from distributors for the sale of goods and services performed in the ordinary course of business. These amounts are classified as current because the collection is expected in one year or less. Accounts receivables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less a provision for impairment.

Inventory

Inventory consists of finished goods, packaging, bulk concentrates, pre-rolls and whole flower. Inventory is recorded at the lower of cost and net realizable value. Cost is determined by using the weighted average cost method and includes the cost of provisions to the customer. Net realizable value is the estimated selling price in the ordinary course of business, less selling expenses.

All inventories are reviewed each reporting period for impairment due to slow-moving and obsolete inventory. Provisions for obsolete, slow-moving or defective inventories are recognized in profit or loss and referred to as return to vendor ("RTV").

Revenue

Revenue from contracts with customers is recognized by following the five-step process defined under IFRS 15:

1. Identify the contract with a customer: A contract is an agreement between the Company and a Licensed Producer (LP) that creates enforceable rights and obligations. Key characteristics of a contract include:
 - Approval: Both the company and the LP have approved the contract and are committed to fulfilling their respective obligations.
 - Payment Terms: Payment terms are established and can include fixed or variable consideration.
 - Commercial Substance: The contract has a commercial substance, meaning it affects the Company's cash flow.
 - Collectability: It is probable that the company will collect the consideration to which it is entitled under the contract.

Digital Commodities Capital Corp.

Notes to the Consolidated Financial Statements

(Expressed in Canadian Dollars)

For the years ending February 28, 2025, and February 29, 2024

3. Material Accounting Policy Information (continued)

Payment terms are subject to sell through as the evolution of government reach due to outstanding unpaid excise taxes in the industry and collectability is also reliant on whether the government/CRA garnishes funds due to delinquent manufacturers. This impacts the estimate of revenues to be recognized as returns.

2. Identify the Performance Obligations in the Contract: Performance obligations are distinct promises to transfer goods or services to the customer. In the context of cannabis contracts with the LPs common performance obligations may include:
 - Production of cannabis: The Company's obligation to produce cannabis according to specified quality standards, and
 - Sale of cannabis products and final product creation: The Company's obligation to transfer control of the cannabis products to the LP.

3. Determine the Transaction Price: The transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring goods or services. For cannabis contracts, transaction price determination involves the following consideration:

Fixed and variable consideration: The base selling price of the cannabis product to the LP includes fixed amounts, however, there is a significant return rights due to quality or regulatory compliance issues, the Company estimates the expected returns using the expected value method.

4. Allocate the Transaction Price to Performance Obligations: Once the transaction price is determined, it is allocated to each performance obligation based on the standard selling prices of the goods or services. The Company has determined that it has one performance obligation with a significant return right that is estimated reducing the transaction value and recognizing revenues that is highly probable of not being reversed. For the years ended February 28, 2025 and February 29, 2024, there were no refund liabilities, revenues were recorded net of returns.
5. Recognize Revenue When the Performance Obligations Are Satisfied: This occurs at a point in time when the goods are transferred to the Provincial purchaser and distributor

Share capital

The Company record proceeds from share issued net of issuance costs and any tax effects. Common shares issued for consideration other than cash are valued based on their market value at the date the common shares are issued.

Proceeds from unit placements are allocated between shares and warrants issued using the residual method. Proceeds are first allocated to the shares according to the quoted price of existing shares at the time of issuance and any residual in the proceeds is allocated to warrants.

Digital Commodities Capital Corp.

Notes to the Consolidated Financial Statements

(Expressed in Canadian Dollars)

For the years ending February 28, 2025, and February 29, 2024

3. Material Accounting Policy Information (continued)**Share-based payments**

The Company may receive or acquire goods or services in a share-based transaction. The Company recognizes a corresponding increase in equity if the goods or services were received in an equity settled share-based payment transaction, or a liability if the goods or services were acquired in a cash-settled share-based payment transaction. For equity-settled share-based payment transactions, the Company measures the goods or services received and the corresponding increase in equity directly at the fair value of the goods or services received, unless the fair value of the goods or services received cannot be estimated reliably, the Company measures their value and the corresponding increase in equity by reference to the fair value of the equity instruments issued.

Share-based payments to employees are measured at the fair value of the instruments issued and amortized over the vesting periods. Share-based payments to non-employees are measured at the fair value of goods or services received or the fair value of the equity instruments issued, if it is determined the fair value of the goods or services cannot be reliably measured and are recorded at the date the goods or services are received. The corresponding amount is recorded to equity reserve.

The fair value of options is determined using the Black–Scholes pricing model. The number of shares and options expected to vest is reviewed and adjusted at the end of each reporting period such that the amount recognized for services received as consideration for the equity instruments granted shall be based on the number of equity instruments that eventually vest. Any consideration paid by plan participants on the exercise of stock options is credited to share capital.

Segmented Information

The Company's operations comprise a single reporting segment, being partnership agreements with cannabis producers. As the operations comprise a single reporting segment, the amounts disclosed in the consolidated financial statements for expenses and loss for the period also represent segmented amounts. All of the Company's operations and assets are in Canada.

Loss per share

The Company calculates basic (loss) earnings per share by dividing net (loss) income by the weighted average number of common shares outstanding during the period. Diluted (loss) earnings per share is determined by adjusting profit or loss attributable to common shareholders and the weighted average number of common shares outstanding, for the effects of all dilutive potential common shares, which comprise RSUs, warrants and share options issued.

Digital Commodities Capital Corp.

Notes to the Consolidated Financial Statements

(Expressed in Canadian Dollars)

For the years ending February 28, 2025, and February 29, 2024

4. Marketable securities

	February 28, 2025	February 29, 2024
Balance, beginning of the year	\$ -	\$ -
Purchases	715,325	-
Remeasurement loss	(78,297)	-
	\$ 637,028	\$ -

During the year ended February 28, 2025, the Company purchased the cryptocurrency Ripple ("XRP") with a cost of \$353,107. This is comprised of 85,500 XRP with an average cost per XRP of \$4.13. At February 28, 2025, the fair value of XRP was \$3.18 per XRP.

During the year ended February 28, 2025, the Company acquired shares in Sprott Physical Silver, Uranium and Copper at a total cost of \$351,219 in an effort to advance its change in business (Note 1). At February 28, 2025, the fair value of these investments was \$337,970.

During the year ended February 28, 2025 the Company acquired 100,000 units of SKRR Exploration Inc at a price of \$11,000. Each unit consists of one common share and one common share purchase warrant with an exercise price of \$0.145 per share for a period of two years. As at February 28, 2025, the fair value of the investment is \$27,500.

The Company does not have a controlling interest in the above companies.

5. Inventory

Inventory is comprised of the following:

	February 28, 2025	February 29, 2024
Raw materials – packaging	\$ -	\$ 85,714
Products	47,132	401,539
	\$ 47,132	\$ 487,253

During the year ended February 28, 2025, the Company expensed inventory of \$105,374 (2024 - recovery of \$11,740) as cost of sales. The Company also wrote off inventory for \$294,121 (2024 - \$311,472), this was a result when assessing the net realizable value of inventory.

Digital Commodities Capital Corp.

Notes to the Consolidated Financial Statements

(Expressed in Canadian Dollars)

For the years ending February 28, 2025, and February 29, 2024

6. Machinery and Equipment**Cost**

Balance, February 28, 2023	\$	68,591
Additions		-
Balance, February 29, 2024, and February 28, 2025	\$	68,591

Accumulated depreciation

Balance, February 28, 2023	\$	22,864
Depreciation		13,719
Balance, February 29, 2024	\$	36,583
Depreciation		13,719
Balance, February 28, 2025	\$	50,302

Net book value, February 29, 2024	\$	32,008
Net book value, February 28, 2025	\$	18,289

7. Intangible Assets

Cost	Website		Trademarks	Total		
	Development					
Balance, February 28, 2023, and February 29, 2024	\$	8,500	\$	2,007	\$	10,507
Additions		-		-		-
Balance, February 28, 2025	\$	8,500	\$	2,007	\$	10,507

Accumulated depreciation

Balance, February 28, 2023, and February 29, 2024	\$	8,500	\$	-	\$	8,500
Additions		-		-		-
Balance, February 28, 2025	\$	8,500	\$	-	\$	8,500

Net book value, February 29, 2024	\$	-	\$	2,007	\$	2,007
Net book value, February 28, 2025	\$	-	\$	2,007	\$	2,007

Trademarks consist of the following trademarks: "The BC Bud Co.", "Canna Beans", "Buds", "Solventless Solutions", "Not an LP", "Canna Almonds", and "Canna Berries". The trademarks include all rights to and content of the domain names, social media names, all literature and social media sites, branding and design material associated with the trademarks. These trademarks are being used in trade however not yet approved by the Canadian Intellectual Property Office and not enforceable to date.

Digital Commodities Capital Corp.

Notes to the Consolidated Financial Statements

(Expressed in Canadian Dollars)

For the years ending February 28, 2025, and February 29, 2024

8. Loan Payable

Sutton Ventures Ltd. Loans

On January 20, 2021, the Company received a loan of \$100,000 from Sutton Ventures Ltd., a significant shareholder of the Company. The loan is secured by all present and future acquired property of the Company and is payable on the earlier of:

- a) January 15, 2023; or
- b) The occurrence of an event of default.

No interest will accrue on the outstanding balance, unless an event of default occurs, in which case interest will be deemed to have accrued on the outstanding balance from the date of advancement at a rate of 8.0% per annum, compounded annually, and will be payable at maturity. The loan was recorded at fair value on initial recognition, which was determined to be \$84,642 using a discount rate of 8.5%, resulting in a total discount of \$15,358. As the loan was provided by a shareholder of the Company, the discount was recorded as an equity contribution. As of February 28, 2025, the Company is in default of the loan, which is now payable on demand. Additionally, during the year ended February 28, 2025, the Company recorded interest expense of \$28,584 related to the loan.

Additionally, on June 19, 2023, the Company entered into an amending agreement with Sutton Ventures Ltd. to increase the amount of the secured loan from \$100,000 to \$150,000. During the year ended February 28, 2025, accretion and interest expense of \$3,378 (2024 - \$11,431) was recorded in the condensed consolidated statements of loss and comprehensive loss. As of February 28, 2025, the Company is in default of the loan, which is now payable on demand.

On August 30, 2024, the Company agreed to loan \$100,000 from Sutton Ventures Ltd. for working capital purposes. This loan is due on demand and bore interest at 8% per annum. During the year ended February 28, 2025, the Company recorded interest expense of \$3,397 and the loan was fully repaid on February 3, 2025.

Cybin Therapeutics Inc. Loan

On August 4, 2023, the Company received a loan of \$60,000 from Cybin Therapeutics Inc. Cybin Therapeutics Inc is a private entity in which both Brayden Sutton, CEO and director, and Josh Taylor, president and director, are controlling shareholders. The loan bears interest at a rate of 8 percent per annum, payable upon maturity. The loan is secured by all present and future acquired property of the Company and is payable on the earlier of:

- a) July 30, 2024; or
- b) The occurrence of an event of default.

During the year ended February 28, 2025, accretion and interest expense of \$4,534 (2024 - \$2,893) was recorded in the consolidated statements of loss and comprehensive loss. On February 6, 2025, the loan payable to Cybin was repaid in full.

Digital Commodities Capital Corp.

Notes to the Consolidated Financial Statements

(Expressed in Canadian Dollars)

For the years ending February 28, 2025, and February 29, 2024

8. Loan Payable (continued)

TJT Ventures Ltd. Loan

On December 8, 2023, the Company received a loan amounting to \$4,750 from TJT Ventures Ltd., a private entity controlled by Josh Taylor, president and director, for working capital purposes. This loan is due on demand and bears no interest. On February 7, 2025, the loan was repaid in full.

9. Share Capital

Authorized share capital

The authorized capital of the Company consists of unlimited common shares without par value.

Share issuances

During the year ended February 28, 2025, the Company had the following share capital transactions:

- During January 2025, the Company issued 21,986,813 units for proceeds of \$1,649,011 at a price of \$0.075 per unit. Each unit is comprised of one common share and one share purchase warrant which entitles the holder to acquire an additional common share at a price of \$0.15 per share for a period of 24 months. The Company incurred finders' fees of \$21,912 and issued 292,160 finders warrants. Each finder's warrant is exercisable into one unit of the Company at a price of \$0.075 per finder unit for a period of 24 months, with each finder's unit comprised of one common share and one warrant.
- On November 20, 2024, the Company issued 25,000,000 units for proceeds of \$375,000 at a price of \$0.015 per unit. Each unit is comprised of one common share and one share purchase warrant which entitles the holder to acquire an additional common share at a price of \$0.10 per share until November 20, 2026. A value of \$nil was assigned to these warrants, calculated using the residual value method.
- On November 7, 2024, the Company issued 900,000 common shares as compensation to certain directors and consultants. The fair value of the common shares on the issuance date was \$13,500, or \$0.015 per common share.
- On April 12, 2024, the Company issued 20,000,000 units for proceeds of \$400,000 through the sale at a price of \$0.02 per unit. Each unit comprised one common share and one share purchase warrant. Each warrant entitles the holder to acquire an additional common share at a price of \$0.05 per share until April 12, 2026. A value of \$nil was assigned to these warrants, calculated using the residual value method.
- On March 1, 2024, the Company issued 500,000 common shares issued as compensation to Stock Ventures Inc. for advisory services. The fair value of the common shares on the issuance date was \$7,500, or \$0.015 per common share; however, management determined that the fair value of the services was \$25,000 based on similar arrangements. The fair value of the services was recorded as \$25,000.

Digital Commodities Capital Corp.

Notes to the Consolidated Financial Statements

(Expressed in Canadian Dollars)

For the years ending February 28, 2025, and February 29, 2024

9. Share Capital (continued)

During the year ended February 29, 2024, the Company had the following share capital transactions:

- On August 25, 2023, the Company issued 2,646,667 units at a price of \$0.075 per unit for total proceeds of \$198,500. Each unit comprises one common share and one share purchase warrant, which entitles the holder to purchase a further common share at a price of \$0.15 per share for a three-year period.

Stock Options

The Company has an omnibus share incentive plan, approved on November 7, 2024, which reserves an aggregate number of securities for issuance up to 10% of the number of the outstanding common shares. Under the stock option plan, stock options can be granted for a maximum term of ten years. Further, the exercise price shall not be less than the price of the Company's common shares on the date preceding the date of the grant.

The following stock option grants took place during the year ended February 28, 2025:

- On January 22, 2025, the Company granted 8,000,000 stock options to certain directors, officers and consultants of the Company, pursuant to the Company's omnibus share incentive plan. Each option is exercisable by the holder for one common share at an exercise price of \$0.12 for a period of two years.
- On January 31, 2025, the Company granted 1,000,000 stock options to certain consultants of the Company. Each option is exercisable by the holder to purchase one common share of the Company at an exercise price of \$0.12 for a period of two years.

Stock option transactions are summarized as follows:

Stock Options	Number of Options	Weighted Average Exercise Price
Balance outstanding and exercisable - February 28, 2023	1,840,000	0.18
Granted	150,000	0.15
Balance outstanding and exercisable – February 29, 2024	1,990,000	0.18
Granted	9,000,000	0.12
Forfeited	(1,040,000)	(0.19)
Balance outstanding and exercisable – February 28, 2025	9,950,000	0.12

Digital Commodities Capital Corp.

Notes to the Consolidated Financial Statements

(Expressed in Canadian Dollars)

For the years ending February 28, 2025, and February 29, 2024

9. Share Capital (continued)

Stock options outstanding:

Expiry Date	Number of Options	Weighted Average Exercise Price
December 14, 2026	250,000	0.20
January 24, 2027	8,000,000	0.12
January 31, 2027	1,000,000	0.12
February 3, 2028	700,000	0.10
Balance outstanding and exercisable – February 28, 2025	9,950,000	0.12

The Company recognized share-based payments expense of \$681,899 for options granted and vested during the year ended February 28, 2025 (2024 - \$88,991).

Share-based payments expense is estimated using the following assumptions. The expected volatility assumption is based on comparable volatility of the Company's common share price on the CSE. The risk-free interest rate assumption is based on yield curves on Canadian government zero-coupon bonds with a remaining term equal to the stock options' expected life. The Company uses historical data to estimate option exercise, forfeiture, and employee termination within the valuation model. The Company has not paid and does not anticipate paying dividends on its common shares.

Year ended February 28,	2025	2024
Risk-free interest rate	2.96%	3.31%
Expected life of options	2 years	5 years
Expected annualized volatility	192%	203%
Dividend rate	-	-
Forfeiture rate	17.44%	-

Restricted share units ("RSUs")

During the year ended February 28, 2025, the Company issued no common shares upon vesting (2024 – 393,750). The vesting conditions were time-based vesting conditions with various maturities (minimum of one year). As the performance conditions of the RSU granted were not market-related, the fair value per RSU used to calculate compensation expense for the RSU granted is determined to be \$0.25, equal to the market price on the date of grant.

During the year ended February 28, 2025, no RSUs vested (2024 – 393,750) and \$Nil (2023 - \$82,688) was transferred from Reserves.

Digital Commodities Capital Corp.

Notes to the Consolidated Financial Statements

(Expressed in Canadian Dollars)

For the years ending February 28, 2025, and February 29, 2024

9. Share Capital (continued)

Restricted Share Units	Number of RSUs
Unvested balance – February 28, 2023	393,750
Vested and issued as common shares	(393,750)
Balance outstanding and exercisable – February 29, 2025, and February 28, 2024	-

The Company recognized share-based payment expense of \$Nil for RSUs during year ended February 28, 2025 (2024 - \$28,722).

Escrow shares

As at February 28, 2025, there were no common shares held in escrow (February 29, 2024 – 8,807,500). On September 30, 2021, 10% of the securities were released on the closing of the transaction and the remaining balance was released in six equal tranches of 15% every six months thereafter. As of September 30, 2024, all shares have been released from escrow.

Common Share Purchase Warrants

Common Share Purchase Warrant transactions are summarized as follows:

	Number of Warrants	Weighted Average Exercise Price
Balance – February 28, 2023	10,800,000	0.28
Granted	2,646,667	0.15
Expired	(4,000,000)	0.50
Balance at February 29, 2024	9,446,667	0.15
Granted (Note 9)	66,986,813	0.10
Exercised	(7,725,000)	0.05
Balance outstanding and exercisable - February 28, 2025	68,708,480	0.11

Common Share Purchase Warrants outstanding as at February 28, 2025:

Expiry Date	Number of Warrants	Weighted Average Exercise Price
February 2, 2026 ⁽¹⁾	6,800,000	0.15
April 12, 2026	12,275,000	0.05
August 4, 2026	700,000	0.15
August 25, 2026	1,946,667	0.15
November 20, 2026	25,000,000	0.10
January 17, 2027	8,417,332	0.15
January 24, 2027	6,816,998	0.15
January 29, 2027	6,752,483	0.15

⁽¹⁾ During the year ended February 28, 2025, the Company modified these warrants extending the terms for an additional twelve months.

Digital Commodities Capital Corp.

Notes to the Consolidated Financial Statements

(Expressed in Canadian Dollars)

For the years ending February 28, 2025, and February 29, 2024

9. Share Capital (continued)**Brokers' Warrants**

Brokers' Warrant transactions are summarized as follows:

Warrants	Number of Warrants	Weighted Average Exercise Price
Balance at February 29, 2024, and 2023	-	-
Granted (Note 9)	292,160	0.075
Balance outstanding and exercisable - February 28, 2025	292,160	0.075

Brokers' Warrants outstanding as at February 28, 2025:

Expiry Date	Number of Warrants	Weighted Average Exercise Price
January 29, 2027	292,160	0.075

10. Related Party Transactions

Related parties include the directors, corporate officers, key management personnel, significant shareholders and enterprises that are controlled by these. This includes those persons having authority and responsibility for planning, directing and controlling the activities of the Company as a whole and its subsidiaries.

During the years ended February 28, 2025, and February 29, 2024, the Company expensed the following amounts towards related parties:

Consulting fees	Year ended	
	February 28, 2025	February 29, 2024
TJT Ventures Ltd. (Management)	\$ 60,000	\$ 90,000
Brayden Sutton (CEO and Director)	87,500	90,000
Lachlan McLeod (CFO and Corporate Secretary)	29,120	-
Brian Taylor (Former Director)	3,600	-
Justin Chorbajian (Former Director)	3,600	-
Sean Flynn (Former Chief Commercial Officer)	30,000	-
	\$ 213,820	\$ 180,000

Digital Commodities Capital Corp.

Notes to the Consolidated Financial Statements

(Expressed in Canadian Dollars)

For the years ending February 28, 2025, and February 29, 2024

10. Related Party Transactions (continued)

RSUs vested (Note 9)	Year ended	
	February 28, 2025	February 29, 2024
Dayna Lange (former Director)	\$ -	\$ 27,563
Brian Taylor (former Director)	-	27,563
Justin Chorbajian (former Director)	-	27,563
	\$ -	\$ 82,689

Share-based payments (Note 9)	Year ended	
	February 28, 2025	February 29, 2024
Lachlan McLeod (CFO and Corporate Secretary)	\$ 78,510	\$ -
Ken Osborne (Director)	78,510	-
Alyssa Barry (Director)	78,510	-
Dayna Lange (former Director)	-	9,574
Brian Taylor (former Director)	-	9,574
Justin Chorbajian (former Director)	-	9,574
	\$ 235,530	\$ 28,722

Rent expense	Year ended	
	February 28, 2025	February 29, 2024
Cybin Therapeutics Inc.	\$ 8,400	\$ -

As at February 28, 2025, the Company had \$17,771 (2024 - \$251,073) due to related parties included in accounts payable and accrued liabilities. These amounts are non-interest bearing and due on demand.

During the year ended February 28, 2025, the Company paid \$42,500 to Zeus Capital Ltd., the employer of the former CFO and Corporate Secretary. (2024 - \$80,000).

Digital Commodities Capital Corp.

Notes to the Consolidated Financial Statements

(Expressed in Canadian Dollars)

For the years ending February 28, 2025, and February 29, 2024

11. Capital Management

The Company's capital management policy is to maintain a strong but flexible capital structure that optimizes the cost of capital, creditor and market confidence while sustaining the future development of the business.

The Company manages its capital structure and adjusts it in light of changes in economic conditions. The Company's capital structure includes shareholders' equity. In order to maintain or adjust the capital structure, the Company may from time-to-time issue shares, seek debt financing and adjust its capital spending to manage current and working capital requirements. The Company is not subject to externally imposed capital requirements. There were no changes to the Company's approach to capital management during the year ended February 28, 2025.

12. Financial Instruments**Financial instruments**

The Company classifies its cash, accounts payable and loan payable as amortized cost instruments. The Company considers that the carrying amount of these financial assets and liabilities measured at amortized cost to approximate their fair value due to the short-term nature of the financial instruments. Loan payable is carried at amortized cost, measured at level 3 inputs of the fair value hierarchy.

Fair value estimates of financial instruments are made at a specific point in time, based on relevant information about financial markets and specific financial instruments. As these estimates are subjective in nature, involving uncertainties and matters of significant judgment, they cannot be determined with precision. Changes in assumptions can significantly affect estimated fair values. Although the Company believes its estimates of fair value are appropriate, the use of different methodologies or assumptions could lead to different measurements of fair value.

Credit risk

Credit risk is the risk of potential loss to the Company if the counterparty to a financial instrument fails to meet its contractual obligations. The Company's credit risk is primarily attributable to its accounts receivable, advances and liquid financial assets, including cash. The Company limits exposure to credit risk on liquid financial assets through maintaining its cash with reputable financial institutions. The Company considers credit risk with respect of these amounts to be low. The carrying amount of financial assets represents the maximum credit exposure.

Digital Commodities Capital Corp.

Notes to the Consolidated Financial Statements

(Expressed in Canadian Dollars)

For the years ending February 28, 2025, and February 29, 2024

12. Financial Instruments (continued)**Accounts Receivable**

Accounts receivable consists of trade receivables of \$40,354 at February 28, 2025 (2024 - \$Nil). To reduce the credit risk of accounts receivable, the Company regularly reviews the collectability of accounts receivable to ensure there is no indication that these amounts will not be fully recoverable. As well, any accounts receivable outstanding for more than 90 days is generally considered bad debt, unless there are strong indications that the debt can be collected based on management expectations and historical collections. Subsequent bad debt collected will be included as a bad debt recovery. As a result, as at February 28, 2025, the Company impaired its accounts receivable balance when arriving at the expected credit losses of \$Nil (2024 - \$28,531) in accordance with IFRS 9, *Financial Instruments*.

Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in satisfying financial obligations as they become due. The Company manages its liquidity risk by forecasting cash flows from operations and anticipated investing and financing activities. As at February 28, 2025, the Company had working capital of \$1,603,746 (2024 – deficit of \$27,954). All of the Company's current liabilities are due within 90 days of February 28, 2025, or on demand.

Market risk

Market risk is the risk that the fair value or future cash flow of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, foreign currency risk and other price risk. The Company is not currently exposed to any significant interest rate foreign currency risk or other price risk.

13. Debt Settlement

During the year ended February 28, 2025, a customer settled \$38,824 in accounts receivable by with product, the product was recorded at the lower of costs and net realizable value. As this receivable amount was previously written off, this settlement was recorded as a recovery of bad debt of \$38,824.

During the year ended February 28, 2025, \$31,973 in accounts payable, previously written off as of February 29, 2024, was assigned to a third party and considered payable, resulting in an increase of \$31,973 in accounts payable and cost of sales as a result.

Digital Commodities Capital Corp.

Notes to the Consolidated Financial Statements

(Expressed in Canadian Dollars)

For the years ending February 28, 2025, and February 29, 2024

14. Supplemental Cash Flow Disclosure

Cash at February 28, 2025, consists of \$1,014,242 (2024 - \$4,202) in cash held at financial institutions.

	Year ended	
	February 28, 2025	February 29, 2024
Common shares issued for services	\$ 38,500	\$ -

15. Income Taxes

The provision for income taxes differs from the amount calculated using the Canadian federal and provincial statutory income tax rate of 27% as follows:

	February 28, 2025	February 29, 2024
Loss for the year	\$ 1,887,202	\$ 1,224,056
Statutory income tax rate	27%	27%
Expected income tax (recovery)	(509,545)	(330,095)
Items not deductible for tax purposes	198,271	15,715
Origination and reversal of temporary differences	3,704	3,704
Unused tax losses and tax offsets not recognized	307,570	311,076
	\$ -	\$ -

The significant components of the Company's unrecognized temporary differences and unused tax losses that have not been included on the consolidated statements of financial position are as follows:

	February 28, 2025	February 29, 2024
Non-capital loss carry forward	\$ 7,850,757	\$ 6,711,610
Capital loss carry forward	2,660,993	2,660,993
Share issuance costs	6,900	6,900
Equipment	54,598	40,879
Intangible assets	8,500	8,500
Loan payable	(1,999)	(1,999)
	10,579,749	9,426,883
Valuation allowance	(10,579,749)	(9,426,883)
	\$ -	\$ -

As of February 28, 2025, the Company has approximately \$7,850,757 (2024 - \$6,711,610) of non-capital losses in Canada that may be used to offset future taxable income, expiring between 2039 and 2045.

Digital Commodities Capital Corp.

Notes to the Consolidated Financial Statements

(Expressed in Canadian Dollars)

For the years ending February 28, 2025, and February 29, 2024

16. Subsequent Events

The following transactions occurred subsequent to February 28, 2025:

- Subsequent to February 28, 2025, the Company acquired 10,000,000 units of Gold Finder Resources Ltd. ("GLD"), formerly GoldON Resources Ltd. Each unit is comprised of 1 common share and 1 common share purchase warrant with an exercise price of \$0.05 for two years. Following the Investment, the Company holds 10,000,000 shares of GLD and 10,000,000 warrants of GLD, representing approximately 15.98% of the issued and outstanding GLD shares calculated on an undiluted basis and approximately 27.56% of the issued and outstanding GLD shares on a partially diluted basis, assuming exercise of the GLD warrants held by the Company. As part of the Investment, the Company has secured the right to nominate a representative to GLD's board of directors.
- On March 31, 2025, the Company announced the initial acquisition of 10,000 units of the Sprott Physical Silver Trust (TSX: PSLV) as part of its broader strategic commitment to the silver market. The Company is actively evaluating opportunities to increase its exposure to physical silver and related investments, including the potential acquisition of additional PSLV units in the near term.
- On April 11, 2025, the Company granted 1,000,000 stock options to a consultant of the Company, pursuant to the Company's omnibus share incentive plan. Each option is exercisable by the holder for one common share at an exercise price of \$0.075 for a period of two years.
- On June 23, 2025, the Company announced that it has completed the conversion of its XRP holdings into Bitcoin. As a result, the Company now holds two Bitcoin, acquired at an average cost of US\$101,365, underscoring its ongoing commitment to building long-term exposure to premier digital assets.
- On June 25, 2025, the Company announced a non-brokered private placement of up to 20,000,000 units at a price of \$0.15 per unit for aggregate gross proceeds of \$3,000,000. Each unit consists of one common share and one common share purchase warrant, exercisable at a price of \$0.30 per share for a period of two years.