Street Capital Inc.

Condensed Interim Financial Statements

For the three months ended March 31, 2026 and 2025
[unaudited] [expressed in Canadian dollars]

NOTICE OF NO AUDITOR REVIEW OF CONDENSED INTERIM FINANCIAL STATEMENTS

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

The accompanying unaudited condensed interim financial statements of Street Capital Inc. [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 condensed interim financial statements in accordance with standards established by the Canadian Institute of Chartered Accountants for a review of interim financial statements by an entity's auditor.

STREET CAPITAL INC.

CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION

[unaudited] [expressed in Canadian dollars]

As at	Notes	March 31, 2026 $	December 31, 2025 $
ASSETS			
Current assets			
Cash		**50,286**	78,639
Total Assets		**50,286**	78,639
LIABILITIES			
Current liabilities			
Trade and other payables	9	**392,458**	390,345
Total Liabilities		**392,458**	390,345
SHAREHOLDERS' DEFICIENCY			
Share capital	5	**11,974,207**	11,974,207
Contributed surplus	6	**2,079,999**	2,079,999
Accumulated deficit		**(14,396,378)**	(14,365,912)
		(342,172)	(311,706)
Toal Liabilities and Shareholders' Deficiency		**50,286**	78,639
Going concern	1		
Commitments and contingencies	11		

On behalf of the Board:

"Chris Savoie" "Binyomin Posen"

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

STREET CAPITAL INC.

CONDENSED INTERIM STATEMENTS OF NET LOSS AND COMPREHENSIVE LOSS

For the three months ended March 31, 2026, and 2025
[unaudited] [expressed in Canadian dollars]

	Notes	**2026** $	**2025** $
Expenses			
Salaries and wages	9	**12,000**	12,000
General and administrative	12	**18,466**	17,819
Professional fees		**—**	9,843
Total operating expenses		**30,466**	39,662
Operating loss from operations		**(30,466)**	(39,662)
Other (expense)		**—**	(8,513)
Net loss and comprehensive loss		**(30,466)**	(48,175)
Net loss per share			
Basic and diluted	7	**(0.000)**	(0.000)
Weighted average number of shares outstanding – basic and diluted	7	**280,449,742**	280,449,742

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

STREET CAPITAL INC.

CONDENSED INTERIM STATEMENTS OF CHANGES IN SHAREHOLDERS' DEFICIENCY
For the three months ended March 31, 2026, and 2025
[unaudited] [expressed in Canadian dollars, except number of shares]

	Share capital		Contributed Surplus	Accumulated deficit	Total
	#	$	$	$	$
Balance – December 31, 2024	280,449,742	11,974,207	2,079,999	(14,209,966)	(155,760)
Net loss and comprehensive loss for the period	—	—	—	(48,175)	(48,175)
Balance – March 31, 2025	**280,449,742**	**11,974,207**	**2,079,999**	**(14,258,141)**	**(203,935)**
Balance – December 31, 2025	280,449,742	11,974,207	2,079,999	(14,365,912)	(311,706)
Net loss and comprehensive loss for the period	—	—	—	(30,466)	(30,466)
Balance – March 31, 2026	**280,449,742**	**11,974,207**	**2,079,999**	**(14,396,378)**	**(342,172)**

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

STREET CAPITAL INC.

CONDENSED INTERIM STATEMENTS OF CASH FLOWS

For the three months ended March 31, 2026, and 2025
[unaudited] [expressed in Canadian dollars]

	2026 $	2025 $
Operating activities		
Net loss	**(30,466)**	(48,175)
Changes in non-cash working capital balances		
Trade receivables	**—**	29,902
Trade and other payables	**2,113**	(41,001)
Cash (used in) operating activities	**(28,353)**	(59,274)
Net (decrease) in cash for the period	**(28,353)**	(59,274)
Cash, beginning of the period	**78,639**	181,282
Cash, end of the period	**50,286**	122,008

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

1. Nature of business

Street Capital Inc. (the "Company") was incorporated under the Business Corporations Act (Ontario) on March 28, 1967, as Northville Explorations Ltd. On January 22, 2014, the Company changed its name to Senternet Phi Gamma Inc. and on July 8, 2019, the Company changed its name to The Hash Corporation. On November 19, 2024, the Company changed its name to its current name, Street Capital Inc.

From 2019 until May 23, 2024, the Company was focused on the production and sale of cannabis-based hashish and other cannabis products through a Collaboration Agreement with Medz Cannabis Inc. ("Medz") an Ontario-based, privately-owned company, licensed for the cultivation, processing and sale of medical cannabis under the Cannabis Act. Since May 23, 2024, the Company has been inactive.

On June 3, 2021, the Company's common shares commenced trading on the Canadian Securities Exchange (the "CSE") under the stock ticker "REZN".

On November 18, 2024, the Company sold substantially all its assets for $350,000. Effective November 19, 2024, the Company changed its name to "Street Capital Inc." and commenced trading under the symbol "STRC.X" on the CSE.

The head office of the Company is located at 1 Adelaide Street East, Suite 801, Toronto, Ontario, M5C 2V9.

2. Basis of presentation

[a] Statement of compliance

These unaudited condensed interim financial statements ("Financial Statements') were prepared using the same accounting policies and methods as those used in the Company's audited financial statements for the year ended December 31, 2025. These financial statements have been prepared in compliance with IAS 34 – Interim Financial Reporting, as issued by the International Accounting Standards Board ("IASB"). Accordingly, certain disclosures normally included in annual financial statements prepared in accordance with International Financial Reporting Standards ("IFRS") have been omitted or condensed. These financial statements should be read in conjunction with the Company's audited financial statements for the year ended December 31, 2025.

These Financial Statements were approved and authorized for issuance by the Board of Directors of the Company on May 8, 2026.

[b] Going concern

These Financial Statements have been prepared on the basis of accounting principles applicable to a going concern, which assume that the Company will continue in operation for the foreseeable future and will be able to realize its assets and discharge its liabilities in the normal course of operations.

As at March 31, 2026, the Company had an accumulated deficit of $14,396,378 (December 31, 2025 – $14,365,912) and a working capital deficiency of $342,172 (December 31, 2025 – $311,706). For the three months ended March 31, 2026, the Company incurred a net loss of $30,466 (2025 – $48,175). Whether and when the Company can attain profitability and positive cash flows from operations is subject to material uncertainty. The application of the going concern assumption is dependent upon the Company's ability to generate future profitable operations and obtain necessary financing to do so. While the Company has been successful in obtaining financing to date, there can be no assurance that it will be able to do so in the future. The Company would need to raise capital in order to fund its operations. This need may be adversely impacted by uncertain market conditions, approval by regulatory bodies, and adverse results from operations. The above events and conditions indicate there is a material uncertainty that casts significant doubt about the Company's ability to continue as a going concern. These financial statements do not include any adjustments to the amounts and classification of assets and liabilities that would be necessary should the Company be unable to continue as a going concern. Such adjustments could be material.

[c] Basis of measurement

These Financial Statements have been prepared on a historical cost basis. Historical costs are generally based upon the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or liability, the Company considers the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for share-based payment transactions that are within the scope of IFRS 2 Share-based payment.

[d] Functional currency and presentation currency

These Financial Statements are presented in Canadian dollars, which is the functional currency of the Company.

[e] Use of estimates and judgments

The preparation of these Financial Statements in conformity with IFRS requires management to make estimates, judgments and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, consistent with those disclosed in the audited financial statements for the year ended December 31, 2025. Actual results could differ from these estimates.

Estimates are based on management's best knowledge of current events and actions that the Company may undertake in the future. 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 period, or in the period of the revision and future periods if the revision affects both current and future periods.

3. Material accounting policy information

New standards, amendments and interpretations adopted by the Company

In May 2024, the IASB issued amendments to IFRS 9 Financial Instruments and IFRS 7 Financial Instruments – Disclosures. The amendments clarify the derecognition of financial liabilities and introduce an accounting policy option to derecognize financial liabilities that are settled through an electronic payment system. The amendments also clarify how to assess the contractual cash flow characteristics of financial assets that include environmental, social and governance (ESG)-linked features and other similar contingent features and the treatment of non-recourse assets and contractually linked instruments (CLIs). Further, the amendments mandate additional disclosures in IFRS 7 for financial instruments with contingent features and equity instruments classified at FVOCI. The amendments are effective for annual periods starting on or after January 1, 2026. Retrospective application is required, and early adoption is permitted.

The IASB issued IFRS 18 *Presentation and Disclosure in Financial Statements*, which replaces IAS 1 *Presentation of Financial Statements*, effective on January 1, 2027. Earlier application is permitted. The objective of IFRS 18 is to set out requirements for the presentation and disclosure of information in general purpose financial statements to help ensure they provide relevant information that faithfully represents an entity's assets, liabilities, equity, income and expenses. IFRS 18 applies to all financial statements that are prepared and presented in accordance with IFRSs. Standards for recognising, measuring, and disclosing specific transactions are addressed in other Standards and Interpretations.

The Company is in the process of assessing the impact of these upcoming amendments and new standards on its financial statements.

[unaudited] [expressed in Canadian dollars]

4. Discontinued Operations

During the year ended December 31, 2024, the Company sold all its net operating assets (liabilities). The Company received cash proceeds of $350,000.

The calculation of the gain on the sale is as follows:

Loan receivable	$	50,000
Equipment		11,606
Trade and other payables		(85,996)
Sales taxes payable		(60,664)
Net liabilities		(85,054)
Proceeds on sale		350,000
Gain on sale of assets	**$**	**435,054**

The sale of assets met the criteria of a discontinued operation under IFRS 5 – Non-current Assets Held for Sale and Discontinued Operations. The statements of income (loss) and comprehensive income (loss) show the discontinued operations separately from continuing operations.

5. Share capital

[a] Authorized

The authorized share capital of the Company consists of an unlimited number of common shares.

[b] Issued and outstanding

As at March 31, 2026, the Company had 280,449,742 (December 31, 2025 – 280,449,742) common shares issued and outstanding.

There were no warrants outstanding as of March 31, 2026, and December 31, 2025, nor were there any warrants granted during the periods then ended.

6. Share-based compensation

[a] Options

The Company has established a share option plan (the “Option Plan”) for directors, officers, employees and consultants of the Company. The Company’s Board of Directors determines, among other things, the eligibility of individuals to participate in the Option Plan, the term and vesting periods, and the exercise price of options granted to individuals under the Option Plan.

Each share option converts into one common share of the Company upon exercise. No amounts are paid or payable by the individual on receipt of the option. The share options carry neither rights to dividends nor voting rights. Share options may be exercised at any time from the date of vesting to the date of their expiry.

The Company’s Option Plan provides that the number of common shares reserved for issuance may not exceed 10% of the aggregate number of common shares that are outstanding unless the Board has increased such limit by a Board resolution. If any options terminate, expire, or are cancelled as contemplated by the Option Plan, the number of options so terminated, expired or cancelled shall again be available under the Option Plan.

[unaudited] [expressed in Canadian dollars]

There were Nil outstanding options as at March 31, 2026 (December 31, 2025 – Nil). There were no options granted during the three months ended March 31, 2026, and 2025, and thus, the Company did not recognize any share-based compensation expense associated with options issued under the Option Plan during these periods.

[b] Restricted Share Units

In May 2021, the Company established a restricted share unit (“RSU”) plan for directors, officers, employees and consultants of the Company. The Company’s Board of Directors determines the eligibility of individuals to participate in the RSU plan to align their interests with those of the Company’s shareholders.

No amounts are paid or payable by the individual on receipt of the restricted share unit. Each RSU converts into one common share of the Company on the date of vesting at $Nil exercise price, expiry 3 years from the date of issuance. RSUs vest over a term of one year from the date of grant at various intervals.

The Company’s RSU plan provides that the number of common shares reserved for issuance may not exceed 10% of the aggregate number of common shares that are outstanding unless the Board has increased such limit by a Board resolution.

As at March 31, 2026, Nil RSUs were outstanding (December 31, 2025 – Nil).

For the three months ended March 31, 2026, and 2025, the Company did not recognize any share-based compensation related to RSUs.

7. Loss per share

Net loss per common share represents net loss attributable to common shareholders divided by the weighted average number of common shares outstanding during the period.

For the periods ended March 31, 2026, and 2025, diluted loss per share equals basic loss per share due to the anti-dilutive effect of warrants, share options and RSUs. The Company did not have any outstanding securities that could potentially dilute basic net loss per share during the three months ended March 31, 2026, and 2025.

8. Commitments and contingencies

Legal matters

From time to time, the Company may be named as a party to claims or involved in proceedings, including legal, regulatory and tax related, in the ordinary course of its business. While the outcome of these matters may not be estimable at the reporting date, the Company makes provisions, where possible, for the estimated outcome of such claims or proceedings. Should a loss result from the resolution of any claims or proceedings that differ from these estimates, the difference will be accounted for as a charge to profit or loss in that period.

For the three months ended March 31, 2026, there were no outstanding commitments or contingencies.

9. Related party transactions and balances

Key management personnel are those who have the authority and responsibility for planning, directing, and controlling the entity's activities, directly or indirectly.

Key management personnel compensation for the three months ended March 31, 2026 and 2025 is comprised of:

	2026 **$**	2025 $
Salaries, benefits, bonuses and other fees	**12,000**	12,000
Total	**12,000**	12,000

[unaudited] [expressed in Canadian dollars]

At March 31, 2026, the Company owed such related parties $369,000 (December 31, 2025 – $357,000), included in trade and other payables.

10. Capital management

The Company defines capital as the aggregate of its equity and borrowings.

The Company manages its capital structure in accordance with changes in economic conditions. To maintain or adjust its capital structure, the Company may elect to issue or repay financial liabilities, issue shares, repurchase shares, pay dividends or undertake any other activities as deemed appropriate under specific circumstances. The Company is not subject to any externally imposed capital requirements.

The Company's capital structure includes the following:

	March 31, 2026	December 31, 2025
	$	$
Share capital	**11,974,207**	11,974,207
Contributed surplus	**2,079,999**	2,079,999
Accumulated deficit	**(14,396,378)**	(14,365,912)
	(342,172)	(311,706)

11. Financial instruments and risk management

Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from deposits with banks and outstanding receivables. The Company trades only with recognized, creditworthy third parties.

The Company does not hold any collateral as security but mitigates this risk by dealing only with what management believes to be financially sound counterparties and, accordingly, does not anticipate significant loss for non-performance.

The Company did not have any trade receivables outstanding as of March 31, 2026, and December 31, 2025.

Credit loss impairment is determined based upon review of specific accounts as the Company does not have significant uncollectable historical receivables. As at March 31, 2026, and December 31, 2025, allowance for expected credit losses was $Nil.

Liquidity risk

Liquidity risk is the risk the Company will not be able to meet its financial obligations as they come due. The Company's exposure to liquidity risk is dependent on the Company's ability to raise additional financing to meet its commitments and sustain operations. The Company mitigates liquidity risk by management of working capital, cash flows, the issuance of share capital and if desired, the issuance of debt. The Company's trade and other payables are all due within twelve months from the date of these financial statements.

[unaudited] [expressed in Canadian dollars]

The Company is obligated to the following contractual maturities of undiscounted cash flows as at March 31, 2026, and December 31, 2025.

As at March 31, 2026	Carrying amount	Contractual cash flows Year 1	Year 2	Year 3 and beyond	Total contractual cash flows
	$	$	$	$	$
Trade and other payables	**392,458**	**392,458**	—	—	**392,458**
Total	**392,458**	**392,458**	—	—	**392,458**

As at December 31, 2025	Carrying amount	Contractual cash flows Year 1	Year 2	Year 3 and beyond	Total contractual cash flows
	$	$	$	$	$
Trade and other payables	**390,345**	**390,345**	—	—	**390,345**
Total	**390,345**	**390,345**	—	—	**390,345**

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: foreign currency risk, interest rate risk and other price risk.

- Foreign currency risk

Foreign currency risk arises on financial instruments that are denominated in a currency other than the functional currency in which they are measured. The Company is not exposed to foreign currency risk as at March 31, 2026, as it does not hold any material financial instruments in foreign currency.

- Interest rate risk

Interest rate risk is the risk the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company is not exposed to significant interest rate risk as at March 31, 2026.

- Other price risk

Other price risk is the risk the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Company is not exposed to other price risk as at March 31, 2026.

Fair values

The carrying values of cash, trade receivables and trade and other payables approximate fair values due to the short-term nature of these items or they are being carried at fair value. The Company does not use derivative financial instruments to manage this risk.

Financial instruments recorded at fair value on the statement of financial position are classified using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The Company categorizes its fair value measurements according to a three-level hierarchy. The hierarchy prioritizes the inputs used by the Company's valuation techniques. A level is assigned to each fair value measurement based on the lowest-level input significant to the fair value measurement in its entirety. The three levels of the fair value hierarchy are defined as follows:

- Level 1 – Unadjusted quoted prices as at the measurement date for identical assets or liabilities in active markets.

[unaudited] [expressed in Canadian dollars]

- Level 2 – Observable inputs other than quoted prices included in Level 1, such as quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.
- Level 3 – Significant unobservable inputs that are supported by little or no market activity. The fair value hierarchy also requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value.

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist. A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value. For the periods ended March 31, 2026, and 2025, there were no financial instruments recorded at fair value.

12. General and administrative

Components of general and administrative expenses for the three months ended March 31, 2026, and 2025 were as follows:

	2026	2025
	$	$
Office and general	**18,466**	17,819
	18,466	17,819