HUMANOID GLOBAL HOLDINGS CORP.
(formerly: New Wave Holdings Corp.)

CONSOLIDATED FINANCIAL STATEMENTS

For the year ended March 31, 2026 and 2025

(Expressed in Canadian Dollars)

Horizon
Assurance LLP

INDEPENDENT AUDITOR'S REPORT

To the Shareholders of
Humanoid Global Holdings Inc.

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of Humanoid Global Holdings Inc. and its subsidiaries (the "Company"), which comprise the consolidated statements of financial position as at March 31, 2026 and 2025, and the consolidated statements of 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, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Company as at March 31, 2026 and 2025, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board (IASB).

Basis of 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 is sufficient and appropriate to provide a basis for our opinion.

Material Uncertainty Related to Going Concern

We draw attention to note 1 in the consolidated financial statements, which describes the events or conditions that indicate the existence of a material uncertainty 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 Matter

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 period. 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 of the Material Uncertainty Related to Going Concern described above, we have determined that there are no other key audit matters to communicate in our report.

Other Information

Management is responsible for the other information. The other information comprises the Management's Discussion and Analysis for the year ended March 31, 2026, which we obtained prior to the date of this auditor's report.

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. 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 as issued by the IASB, 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.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Company as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group 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 that we identify during our audit, including any:

- Significant deficiencies in internal control;
- Identified fraud or suspected fraud; and
- Other matters related to fraud that are, in our judgment, relevant to the responsibilities of those charged with governance.

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 period 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 Julia Zhou.

Horizon Assurance LLP

July 31, 2026
Markham, Ontario

Chartered Professional Accountant
Licensed Public Accountant

HUMANOID GLOBAL HOLDINGS CORP.
(formerly New Wave Holdings Corp.)
Consolidated Statements of Financial Position
(Expressed in Canadian dollars)

	Note	March 31, 2026	March 31, 2025
		$	**$**
ASSETS			
Current Assets			
Cash and cash equivalents		2,959,335	28,149
Other receivables		48,592	23,228
Prepaid expense	7	26,869	-
Investments	4	84,650	664,000
TOTAL ASSETS		**3,119,446**	**715,377**
LIABILITIES			
Current Liabilities			
Accounts payable and accrued liabilities	7	564,752	870,112
Loans payable	8	8,000	177,327
Debentures	5	158,524	140,191
TOTAL LIABILITIES		731,276	1,187,630
SHAREHOLDER'S EQUITY			
Share capital	6	40,966,217	32,939,290
Reserves	6	2,954,453	2,083,260
Accumulated deficit		(41,532,500)	(35,494,803)
TOTAL SHAREHOLDERS' EQUITY (DEFICIT)		2,388,170	(472,253)
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		**3,119,446**	**715,377**

Nature and Continuance of Operations – (Note 1)
Subsequent Events – (Note 12)

Approved on behalf of the Board of Directors:

"Geoff Balderson"	*"Anthony Zelen"*
Director	Director

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

HUMANOID GLOBAL HOLDINGS CORP.
(formerly New Wave Holdings Corp.)
Consolidated Statements of Loss and Comprehensive loss
(Expressed in Canadian dollars)

	Note	For the year ended March 31, 2026 $	2025 $
Net investment gain (loss)			
Interest income		1,542	11,108
Realized gain on sale of investment		8,964	-
Unrealized loss on investments	4	(1,511,545)	(1,666,227)
Net investment loss		(1,501,039)	(1,655,119)
Expenses			
Consulting	7	622,620	202,944
Interest		29,006	31,880
Marketing		2,005,321	-
Office and miscellaneous		48,940	54,786
Professional fees		527,327	129,649
Regulatory		50,469	20,820
Share based compensation	6, 7	1,099,024	-
Travel		14,495	-
Total expenses		(4,397,202)	(440,079)
Loss before other items		(5,898,241)	(2,095,198)
Other items			
Gain (loss) on debt settlement	6	(139,456)	306,330
Net loss and comprehensive loss for the year		**(6,037,697)**	**(1,788,868)**
Basic and diluted loss per share		(0.20)	(0.25)
Weighted average number of common shares outstanding - basic and diluted		30,657,524	7,173,146

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

HUMANOID GLOBAL HOLDINGS CORP.
(formerly New Wave Holdings Corp.)
Consolidated Statements of Changes in Shareholders' Equity (Deficiency)
For the year ended March 31, 2026 and 2025
(Expressed in Canadian Dollars)

	Share Capital				
	Number of shares	**Share capital $**	**Reserves $**	**Accumulated Deficit $**	**Total $**
Balance as at March 31, 2024	**7,173,146**	**32,939,290**	**2,083,260**	**(33,705,935)**	**1,316,615**
Net loss for the year	-	-	-	(1,788,868)	(1,788,868)
Balance, as at March 31, 2025	**7,173,146**	**32,939,290**	**2,083,260**	**(35,494,803)**	**(472,253)**
Private placement	17,500,000	3,535,000	-	-	3,535,000
Shares issued to settle debt	7,057,545	538,096	-	-	538,096
Warrants and broker warrants exercise	10,105,345	1,856,871	-	-	1,856,871
RSU conversion	575,000	344,500	(344,500)	-	-
Special warrants financing	2,500,000	2,000,000	-	-	2,000,000
Share issuance cost – cash	-	(310,871)	-	-	(310,871)
Share issuance costs – broker warrants	-	(552,416)	552,416	-	-
Stock option exercise	300,000	180,000	-	-	180,000
Share based compensation – stock option	-	-	515,108	-	515,108
Share based compensation – RSU	-	-	583,916	-	583,916
Transfer of fair value of stock option upon exercise	-	180,000	(180,000)	-	-
Transfer of fair value of broker warrants upon exercise	-	255,747	(255,747)	-	-
Net loss for the year	-	-	-	(6,037,697)	(6,037,697)
Balance, as at March 31, 2026	**45,211,036**	**40,966,217**	**2,954,453**	**(41,532,500)**	**2,388,170**

HUMANOID GLOBAL HOLDINGS CORP.
(formerly New Wave Holdings Corp.)
Consolidated Statements of Cash Flows
(Expressed in Canadian Dollars)

	For the year ended March 31, 2026 $	2025 $
Operating activities		
Net loss for the year	(6,037,697)	(1,788,868)
Adjustment for non-cash items		
Interest expense	29,006	31,880
Loss (gain) on debt settlement	139,456	(306,330)
Realized gain on sale of investment	(8,964)	-
Share based compensation	1,099,024	-
Unrealized loss on investments	1,511,545	1,666,227
Changes in non-cash operating working capital items:		
Accounts payable and accrued liabilities	232,735	254,982
Other receivables	(25,364)	102,229
Prepaid expense	(26,869)	-
Net cash used in operating activities	(3,087,127)	(39,880)
Investing activities		
Proceeds from notes receivables	-	28,691
Proceeds on sale of investments	74,245	-
Purchases of Investments	(997,476)	-
Net cash provided by (used in) investing activities	(923,231)	28,691
Financing activities		
Proceeds from share issuance, warrants and option exercise	7,121,544	-
Proceeds from loans payable	-	23,000
Repayment of loans payable	(180,000)	(15,000)
Net cash provided by financing activities	6,941,544	8,000
Change in cash and cash equivalent during the year	2,931,186	(3,189)
Cash and cash equivalent, beginning of year	28,149	31,338
Cash and cash equivalent, end of year	2,959,335	28,149
Cash and cash equivalent consist of the following:		
Cash	2,959,335	18,149
Guaranteed investment certificates (GIC's)	-	10,000
Cash and cash equivalents	2,959,335	28,149
Supplemental Disclosure of Cash Flow Information:		
Interest paid	-	-
Income tax paid	-	-
Non-cash Transaction:		
Notes receivable converted into investments	-	132,000
Fair value of shares issued to settle outstanding debt	538,096	-
Interest paid	44,530	-

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

1. NATURE AND CONTINUANCE OF OPERATION

Humanoid Global Holdings Corp. (formerly New Wave Holdings Corp.) ("the Company") was incorporated under the Business Corporation Act of British Columbia on May 17, 2006. The Company operates as an investment issuer and its objective is to generate income and achieve long term capital appreciation through investments focused on e-sports, Web 3 sectors and advancement and innovative excellence in artificial intelligence ("AI"). The head office, principal address and records office of the Company are located at Royal Centre, Suite 1500, 1055 W Georgia Street, Vancouver, BC V6E 4N7.

On April 25, 2025, the Company completed a five-for-one share consolidation. All references to common shares, options, and warrants and per common share amounts have been retroactively restated to reflect this share consolidation. On June 25, 2025, the Company also changed its name to Humanoid Global Holdings Corp. and changed its trading symbol to "ROBO".

These consolidated financial statements have been prepared on a going concern basis which assumes that the Company will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future. As at March 31, 2026, the Company is not able to finance day to day activities through operations and has incurred a loss of $6,037,697 for the year ended March 31, 2026 (2025 – loss of $1,788,868). The continuing operations of the Company are dependent upon its ability to attain profitable operations and generate funds there from. This indicates the existence of material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. Management intends to finance operating costs with equity financings, loans from directors and companies controlled by directors and/or private placement of common shares. If the Company is unable to continue as a going concern, the net realizable value of its assets may be materially less than the amounts on its consolidated statement of financial position. Although the Company has been successful in the past in raising funds to continue operations, there is no assurance it will be able to do so in the future.

The Company's business may be affected by changes in political and market conditions, such as interest rates, availability of credit, inflation rates, changes in laws, and national and international circumstances. Recent geopolitical events and potential economic global challenges such as the risk of higher inflation and energy crises, may create further uncertainty and risk with respect to the prospects of the Company's business. The consolidated financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue in existence.

2. STATEMENT OF COMPLIANCE AND BASIS OF PRESENTATION

Statement of compliance
These consolidated financial statements have been prepared in accordance with IFRS Accounting Standards ("IFRS"), as issued by the International Accounting Standards Board. The Company has determined that it meets the definition of an investment entity in accordance with IFRS 10, Consolidated Financial Statements ("IFRS 10"), and accordingly all investments have been recorded as investments at fair value through profit or loss. The principal accounting policies applied in the preparation of these consolidated financial statements are set out below.

These consolidated financial statements were reviewed by the Audit Committee and approved and authorized for issue by the Board of Directors on July 31, 2026.

Basis of preparation
The consolidated financial statements of the Company have been prepared on an accrual basis and are based on historical costs, modified where applicable, by the measurement at fair value of selected financial assets and financial liabilities. The consolidated financial statements are presented in Canadian dollars unless otherwise noted.

3. MATERIAL ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently in the consolidated financial statements, unless otherwise indicated.

Basis of consolidation
A subsidiary is an entity over which the Company has control. The Company controls an entity when the Company is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity.

When an investment entity has a subsidiary that is not itself an investment entity and whose main purpose and activities are providing services that relate to the investment entity's investment activities, it shall consolidate that subsidiary in accordance with the requirements of IFRS 3 in accounting for the acquisition of any such subsidiary. The Company has consolidated the following subsidiaries as at March 31, 2026 and 2025.

Entity	Incorporation	Status	Functional Currency
New Wave Holdings (BC) Corp.	B.C., Canada	Active	CDN Dollar
Thunderbolt Creative Digital Gaming Inc.	California, USA	Inactive	CDN Dollar

Inter-company balances and transactions, including unrealized income and expenses arising from inter-company transactions, are eliminated on consolidation.

Status as investment entity
The following are criteria within IFRS 10 – Consolidated Financial Statements, which the Company used to evaluate and determine that it continues to meet the definition of an Investment Entity:

• Obtains funds from one or more investors for the purpose of providing those investor(s) with investment management services;
• Commits to its investor(s) that its business purpose is to invest funds solely for returns from capital appreciation, investment income, or both; and
• Measures and evaluates the performance of substantially all its investments on a fair value basis.

The Company meets the criteria required to be considered an "investment entity" under IFRS 10 and as such, in the cases where the Company has control or significant influence over a company in its investment portfolio, the Company values such investments as financial assets at fair value through profit or loss ("FVTPL").

Significant estimates and assumptions
The preparation of the consolidated financial statements in accordance with IFRS requires the Company to make estimates and assumptions concerning the future. The Company's management reviews these estimates and underlying assumptions on an ongoing basis, based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to estimates are adjusted for prospectively in the period in which the estimates are revised.

3. MATERIAL ACCOUNTING POLICIES – (continued)

Significant estimates
Estimates and assumptions where there is significant risk of material adjustments to the consolidated statements of financial position in future accounting periods include the recoverability and measurement are as follows:

Valuation of investments
Investment transactions are recorded on a trade date basis. The cost of investments represents the amount paid for each investment and is determined on an average cost basis excluding transaction costs. The Company classifies its investments as fair value through profit or loss, with unrealized gains and losses recognized in profit or loss. The fair value of the Company's investments as at the financial reporting date are determined as follows: Common shares in quoted companies – All securities listed on a recognized public stock exchange are generally valued at their last bid price. Warrants – The warrants are valued at fair value using the Black-Scholes pricing model which considers factors such as market value of the underlying security, strike price, volatility and expected life.

Investments in private companies and other investments – When the fair values of financial assets and financial liabilities recorded on the consolidated statements of financial position cannot be derived from active markets, they are determined using a variety of valuation techniques. The inputs to these models are derived from observable market data where possible, but where observable market data is not available, judgment is required to establish fair value.

Significant judgments
The preparation of the consolidated financial statements in accordance with IFRS requires the Company to make judgments, apart from those involving estimates, in applying accounting policies. The most significant judgments in applying the Company's financial statements are as follows:

Going concern
The assessment of the Company's ability to continue as a going concern and to raise sufficient funds to pay its ongoing operating expenditures and meet its liabilities for the ensuing year involves significant judgment based on historical experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances.

Investment entity
Management has applied judgment in determining whether the Company meets the criteria required under IFRS 10, in order to be classified as an investment entity.

The following are criteria within IFRS 10 – Consolidated Financial Statements, which the Company used to evaluate and determine that it continues to meet the definition of an Investment Entity:

- Obtains funds from one or more investors for the purpose of providing those investor(s) with investment management services;
- Commits to its investor(s) that its business purpose is to invest funds solely for returns from capital appreciation, investment income, or both; and
- Measures and evaluates the performance of substantially all its investments on a fair value basis.

The Company meets the criteria required to be considered an "investment entity" under IFRS 10 and as such, in the cases where the Company has control or significant influence over a company in its investment portfolio, the Company values such investments as financial assets at FVTPL.

3. MATERIAL ACCOUNTING POLICIES – (continued)

Share capital
Financial instruments issued by the Company are classified as equity only to the extent that they do not meet the definition of a financial liability or financial asset. The Company's common shares and share purchase warrants are classified as equity instruments.

Incremental costs directly attributable to the issue of new shares, warrants or options are recognized as a deduction from equity, net of tax.

Valuation of equity units issued in private placements
The Company has adopted a residual value method with respect to the measurement of shares and warrants issued as private placement units. The residual value method first allocates value to the more easily measurable component based on fair value and then the residual value, if any, to the less easily measurable component.

The fair value of common shares issued in private placements was determined to be the more easily measurable component and are valued at their fair value, as determined by the closing quoted bid price on the announcement date. The balance, if any, is allocated to attached warrants. Any fair value attributed to warrants is recorded to warrants reserves.

Share based compensation
The share option plan allows Company employees and consultants to acquire shares of the Company. The fair value of options granted is recognized as an employee or consultant expense with a corresponding increase in equity. An individual is classified as an employee when the individual is an employee for legal or tax purposes (direct employee) or provides services similar to those performed by a direct employee.

The fair value of stock options is measured at the grant date using the Black-Scholes option pricing model, taking into account the terms and conditions upon which the options were granted. The grant-date fair value is recognized as share-based compensation expense over the applicable vesting period using the graded vesting method, with each vesting tranche accounted for as a separate award.

At each reporting date, the Company revises its estimate of the number of equity instruments expected to vest based on non-market vesting conditions. The cumulative expense recognized is adjusted to reflect the revised estimate, with a corresponding adjustment recognized in profit or loss in the period of change.

In transactions with non-employees, where the fair value of the goods or services received cannot be measured reliably, the transaction is measured by reference to the fair value of the equity instruments granted. Otherwise, share-based payment transactions are measured at the fair value of the goods or services received.

Upon the expiry of unexercised stock options, the amount previously recognized in contributed surplus remains in equity and is not reclassified or reversed

Investments
Marketable securities are recorded at fair value at the end of each reporting period. The fair values of the common shares of the publicly traded companies have been directly referenced to published price quotations in an active market. The fair value of investments in private companies is referenced to non-observable market inputs based on specific company information and general market conditions. In certain circumstances, the cost of investments in private companies is considered to approximate fair value due to the absence of sufficient information indicating otherwise. The investments in unlisted warrants of companies that are publicly traded are valued using the Black-Scholes option pricing model. The carrying values are marked to market and the resulting gain or loss from marketable securities are recorded against earnings.

3. MATERIAL ACCOUNTING POLICIES – (continued)

Financial instruments
Measurement and classification
Cash and cash equivalents, other receivables, accounts payable and accrued liabilities, loan payable and debentures are classified as financial assets / financial liabilities, measured at amortized costs. They are initially recognized at fair value, net of directly attributable transaction costs, and are subsequently measured at amortized cost using the effective interest method. Investments are classified as financial assets measured at FVTPL, with transaction costs recognized in profit or loss as incurred, and are subsequently remeasured at fair value. Changes in fair value are recognized in the consolidated statements of loss and comprehensive loss in the period in which they arise.

Accounting standards and amendments
The following new standards and amendments are not yet effective and have not been applied in preparing these consolidated financial statements.

IFRS 18 Presentation and Disclosure in Financial Statements

IFRS 18 introduces three sets of new requirements to give investors more transparent and comparable information about companies' financial performance for better investment decisions.

1. Three defined categories for income and expenses – operating, investing or financing – to improve the structure of the income statements, and require all companies to provide new defined subtotals, including operating profit;
2. Requirement for companies to disclose explanations of management-defined performance measures ("MPMs") that are related to the income statement; and
3. Enhanced guidance on how to organize information and whether to provide it in the primary financial statements or in the notes.

This new standard is effective for reporting periods beginning on or after January 1, 2027. The Company is currently evaluating the impact of the above amendments on its consolidated financial statements.

4. INVESTMENTS

The continuity of the Company's investments is as follows:

(Expressed in Canadian Dollars)

4. INVESTMENTS – (continued)

The Company has the following investments as at March 31, 2026:

	Note	Number of Shares/Units Held	Investment cost at March 31, 2026	Fair Value at March 31, 2025	Additions	Disposals	Change in Fair Value in 2026	Fair Value at March 31, 2026
Equity investments:			$	$			$	$
Public								
AMPD Ventures Inc.	vi	100,000	30,000	-	-		-	-
Digital Assets Technology Inc. (formerly Eat & Beyond Global Holdings Inc.)	xi	1,265,000	66,719	144,000	-	(65,281)	(66,069)	12,650
TGS Esports Inc.	i	1,040,000	326,000	-	-	-	-	-
Real Luck Group Ltd.	iii	547,298	150,000	-	-	-	-	-
Stardust Solar Holdings Inc.	ix	800,000	200,000	120,000	-	-	(48,000)	72,000
Way of Will Inc.	vi	212,052	143,470	-		-	-	-
Level 1 investments			916,189	264,000	-	(65,281)	(114,069)	84,650
Private								
Playline Ltd.	ii	51,653	250,829	-	-	-	-	-
Rosey Inc.	viii	51,000	200,000	-	-	-	-	-
Longevity AI Inc.	x	12,000,003	840,000	-	-	-	-	-
Talon Esports Ltd.	iv	681,818	405,000	400,000	-	-	(400,000)	-
1295764 B.C. Ltd. (Pawtocol Holdings Corporation)	vii	1,500,000	3,450,000	-	-	-	-	-
Level 3 investments			5,145,829	400,000	-	-	-	-
Share subscriptions (SAFE and Funds)	xii - xviii	-	997,476	-	997,476	-	(997,476)	-
Total investments at March 31, 2026			**7,059,494**	**664,000**	**997,476**	**(65,281)**	**(1,511,545)**	**84,650**

During the year ended March 31, 2026, the Company sold 1,135,000 of common shares of Digital Assets Technology Inc. for proceeds of $74,245 and recognized the realized gain of $8,964. The Company also recognized an unrealized loss of $114,069 on its level 1 investments as a result of changes in fair value.

As at March 31, 2026, the Company assessed the fair value of its investment in Talon Esports Ltd. and determined that its fair value was $nil. Accordingly, the Company recognized an unrealized fair value loss of $400,000.

During the year ended March 31, 2026, the Company invested $997,476 in seven investees. As at March 31, 2026, management assess the fair value of these investments and determined that their fair value was $nil due to the investees' severe financial distress. Accordingly, the Company recognized an unrealized fair value loss of $997,476.

(Expressed in Canadian Dollars)

4. INVESTMENTS – (continued)

The Company has the following investments as at March 31, 2025:

	Note	Number of Shares/Units Held	Investment cost at March 31, 2025	Fair Value at March 31, 2025	Additions	Net Change in investment	Fair Value at March 31, 2025
Equity investments:			$	$		$	$
Public							
AMPD Ventures Inc.	vi	100,000	30,000	500	-	(500)	-
Digital Assets Technology Inc. (formerly Eat & Beyond Global Holdings Inc.)	xi	2,400,000	132,000	-	132,000	12,000	144,000
TGS Esports Inc.	i	1,040,000	326,000	-	-	-	-
Real Luck Group Ltd.	iii	547,298	150,000	-	-	-	-
Stardust Solar Holdings Inc.	ix	800,000	200,000	200,000	-	(80,000)	120,000
Way of Will Inc.	v	212,052	143,470	-		-	-
Level 1 investments			981,470	200,500	132,000	(68,500)	264,000
Private							
Playline Ltd.	ii	51,653	250,829	-	-	-	-
Rosey Inc.	viii	51,000	200,000	-	-	-	-
Longevity AI Inc.	x	12,000,003	840,000	-	-	-	-
Talon Esports Ltd.	iv	681,818	405,000	1,997,727	-	(1,597,727)	400,000
1295764 B.C. Ltd. (Pawtocol Holdings Corporation)	vii	1,500,000	3,450,000	-	-	-	-
Level 3 investments			5,145,829	1,997,727	-	(1,597,727)	400,000
Balance			**6,127,299**	**2,198,227**	**132,000**	**(1,666,227)**	**664,000**

During the year ended March 31, 2025, the Company recognized a fair market value loss of $1,666,227. The amount is included in the net change in investment in the above noted table.

4. INVESTMENTS – (continued)

i. On March 27, 2019, the Company purchased 180 common shares (18%) of Even Matchup Gaming Inc. ("EMG") for $250,000 along with an irrevocable option to acquire an additional 31% interest, with additional terms to purchase from the Even Matchup Gaming Inc.'s existing shareholders, upwards to a maximum of 49% of all common shares. Even Matchup Gaming Inc. is a private company and its shares cannot be reliably valued using any market-derived indicators. On February 10, 2020, the Company acquired the remaining issued and outstanding shares of EMG for $1,230,000 comprising $550,000 cash and 125,926 common shares of the Company. Immediately after the completed acquisition, the Company took steps to unwind the acquisition due to various operational issues encountered with EMG. The Company retained 200 (20%) common shares of EMG and EMG returned the 125,926 common shares for cancellation. The Company had loans payable to EMG of $400,000 which was applied to the investment.

On June 28, 2021, EMG shares were converted into 1,040,000 common shares of TGS Esports Inc. which is listed on the TSX Venture Exchange. During the year ended March 31, 2023, the fair value of the Company's investment was adjusted to $nil as a result of certain operational and market challenges and the shares have been cease traded on the TSX venture for failure-to-file and comply with reporting requirements. As at March 31, 2026 and March 31, 2025, TGS Esports Inc. shares remain halted.

ii. On March 22, 2019, the Company purchased 51,653 common shares (less than 1%) of Playline Ltd. for $250,829. Playline Ltd. is a private company and its shares cannot be reliably valued using any market-derived indicators. During the year ended March 31, 2023, the Company recognized a $250,829 fair value decrease of its investment in Playline based on review of market indicators and lack of operational results from the investment. As at March 31, 2026 and March 31, 2025, there has been no change in fair value.

iii. On August 2, 2019, the Company subscribed for 7,500,000 units of Avatar One E-Sports Capital Corp. ("Avatar") at $0.02 each for a total subscription price of $150,000. Each unit consists of one common share of Avatar and one common share purchase warrant of Avatar, with each such warrant entitling the holder to acquire one additional Avatar common share at a price of $0.02 for five years. In December 2020, the Company's 7,500,000 units of Avatar were exchanged into 547,298 common shares in Real Luck Group Ltd. ("Real Luck") as a result of Real Luck acquiring all of the outstanding common shares of Avatar. Real Luck Group Ltd. is listed on the Canadian Securities Exchange. During the year ended March 31, 2024, the fair value of the Company's investment was adjusted to $nil as a result of certain operational and market challenges and the shares have been cease traded on the TSX venture for failure-to-file and comply with reporting requirements, in addition, Real Luck was downgraded to the NEX and remained suspended at March 31, 2026 and March 31, 2025.

iv. On December 3, 2019, the Company purchased 681,818 common shares of Talon Esports Ltd. ("Talon") at a price of $0.59 (USD $0.44) per share for an aggregate investment of $405,000 (USD $300,000) which represents approximately 6.5% (as of March 31, 2024 – 3.5%) of Talon. Concurrently, the Company entered into an advisory agreement with Talon which has since been terminated, to provide strategic advisory services. The Company received 681,818 stock options with an exercise price of USD $0.44 expiring May 13, 2021. The options received had an estimated fair market value of $198,511 using the Black-Scholes pricing model. During the year ended March 31, 2022, the options expired unexercised and the Company adjusted the fair value of the stock options to $Nil. During the year ended March 31, 2025, the Company engaged an independent third party valuator to assess the fair value of its investment in Talon, which was estimated at $400,000. As a result, the Company recognized an impairment loss of $1,597,727 as at March 31, 2025. During the year ended March 31, 2026, the Company reassessed the valuation of Talon and recognized an unrealized loss of $400,000,

4. INVESTMENTS – (continued)

v. On December 18, 2020, the Company entered into a share exchange agreement with Way of Will Inc. ("WoW") and the shareholders of WoW to acquire 100% of the 5,000,000 of the issued and outstanding shares of Class A and Class B shares of WoW, through the issuance of 1,409,536 (28,190,725 pre-consolidated) common shares of the Company fair valued at $3,382,887. On January 31, 2022, WoW commenced trading on the Canadian Securities Exchange. On January 19, 2022, the Company spun out 4,78 8,036 shares of WoW to its shareholder at a value of $0.10 per share. As at March 31, 2023, the Company holds 212,052 shares of WoW. As at March 31, 2023 the fair value of the Company's investment was adjusted to $nil as a result of certain operational and market challenges and the shares have been cease traded on the TSX venture for failure-to-file and comply with reporting requirements. As at March 31, 2026 and March 31, 2025, WoW shares remain halted.

vi. On November 25, 2021, the Company subscribed for 100,000 units of AMPD Ventures Inc. at a price of $0.30 per unit. The unit consisted of one common share and one share purchase warrant entitling the Company to purchase one additional common share at a price of $0.50 per share for a period of two years. As at March 31, 2023, the fair value of the warrants was $nil. During the year ended March 31, 2024, the warrants expired unexercised. During the year ended March 31, 2025, the fair value of the Company's investment was adjusted to $Nil as a cease trade order was issued to AMPD by CSE and as at March 31, 2026, the shares have been delisted from the CSE.

vii. On January 22, 2022, the Company completed a share exchange agreement to acquire all of the outstanding shares of a private BC Corporation and indirectly acquired Pawtocol Holdings Corp., a Delaware corporation ("Pawtocol"). As consideration the Company issued 3,000,000 common shares of the Company fair valued at $3,450,000. On March 31, 2022, due to the decline in crypto currency, the Company recorded an impairment of $3,450,000. As at March 31, 2026 and March 31, 2025, Pawtocol was inactive.

viii. On October 24, 2023, the Company issued 800,000 common shares with a fair value of $200,000 to acquire 51% of the issued and outstanding common shares of Rosey Inc. ("Rosey") and advanced $200,000 to Rosey (Note 7) for working capital purposes pursuant to the terms and conditions of the share exchange agreement dated September 22, 2023. The initial fair value of $200,000 was determined using the market price of the common shares on the date of issuance. The Company also has exclusive rights to purchase the remaining 49% of Rosey's outstanding shares until March 31, 2025 (the "Option Deadline Date"), as follows: (i) an additional 9% of Rosey shares upon making a cash payment of $300,000 to Rosey as working capital on or prior to the Option Deadline Date (ii) acquire the remaining 40% of Rosey shares by paying $2,000,000 to the remaining shareholder on or before the Option Deadline Date. As at March 31, 2024, the Company's investment was adjusted to $nil as a result of the lack of users, Rosey was unable to raise the necessary funding to continue with its operations and to progress with the development of the AI. In addition, Rosey's financial condition cast substantial doubt in its ability to continue as a going concern. On October 24, 2023, the CEO of Rosey became a director of the Company and on March 5, 2024, was appointed the CEO of the Company. As at March 31, 2026 and March 31, 2025, there has been no change in fair value.

ix. On December 12, 2023, the Company subscribed for share subscriptions of 800,000 common shares of Stardust Solar Holdings Inc. ("Stardust") at $0.25 per common share for a total subscription receipt of $200,000. Stardust is a privately held British Columbia based company that is a franchisor of renewable energy installation services. Stardust has entered into an agreement with Bold Capital Enterprises Ltd. ("Bold") a capital pool company, whereby the transaction constitute Bold's qualifying transaction which was expected to close on or before September 30, 2024. Bold issued shares to Stardust shareholders at a deemed issued price of $0.30 per share. As at March 31, 2024, the fair value of stardust was reflected at $0.25 per share, reflecting the Company's original investment. On October 7, 2024, Stardust commenced trading on the TSX Venture Exchange under the trading symbol "SUN". As at March 31, 2026, the Company has recorded these shares at its fair value of $0.09 (March 31, 2025 - $0.15) per share, amounted to $72,000 (March 31, 2025 - $120,000).

4. INVESTMENTS – (continued)

x. On November 22, 2023 pursuant to a share exchange agreement, and as amended on February 8, 2024, the Company entered into an agreement with the shareholders of Longevity AI Inc. ("Longevity") to acquire 50% of the issued and outstanding common shares. As consideration, the Company agreed to issue an aggregate of 2,400,001 common shares to the shareholders of Longevity on a pro-rata basis and will also issue up to 2,000,000 common shares upon Longevity's business meeting certain milestones on a pro-rata basis. As follows: 400,000 common shares upon the launch of Longevity's application on the Apple App Store; 400,000 common shares upon the launch of the application on the Google Play Store; 500,000 common shares upon the application achieving 10,000 users on its platform; 300,000 common shares upon the application achieving revenue from clinics listed thereon as feature clinics offering Longevity's services; 200,000 common shares upon the application achieving 50 clinics that are listed thereon as feature clinics offering Longevity's services; and 200,000 common shares upon the application achieving 100 clinics which are listed thereon as feature clinics offering Longevity's services. Management assessed the probability of achieving the milestones and determined the fair value of these shares to be $nil. On February 20, 2024, the Company issued 2,400,001 common shares with a fair value of $840,000 based on the Company's share price on the date of issuance. As at March 31, 2024, the Company's investment was adjusted to $nil as a result of the lack of users and Longevity was unable to raise the necessary funding to continue with its operations and to progress with the development of the AI. In addition, Longevity's financial condition cast substantial doubt in its ability to continue as a going concern. Upon completion of the transaction, a director of the Company was appointed as a director of Longevity. As at March 31, 2026 and March 31, 2025, there has been no change in fair value.

xi On July 4, 2024, the Company entered into a debt settlement agreement with Digital Asset Technologies Inc. (formerly: Eat & Beyond Global Holdings Inc.) ("DATT") to settle the $132,000 promissory note receivable (Note 7). As consideration, the Company received 2,400,000 common shares of DATT at a deemed price of $0.055 per share. DATT is a public company that trades on a Canadian Securities Exchange under the trading symbol ("DATT").

During the year ended March 31, 2026, the Company sold 1,135,000 shares of DATT for proceeds of $74,245 and recognized a realized gain of $8,964 (2025 - $nil). As at March 31, 2026, the Company held the remaining 1,265,000 common shares of DATT, which were measured at their fair value of $12,650 (March 31, 2025 – $144,000 for 2,400,000 common shares of DATT). During the year ended March 31, 2026, the Company recognized an unrealized fair value loss of $66,069 (2025 - $nil) in respect of these shares.

xii On June 2, 2025, the Company subscribed for $206,879 (US $150,000) in Cartwheel Robotics, Inc. a Delaware corporation ("Cartwheel") in a Simple Agreement for Future Equity ("SAFE") agreement. The SAFE maybe be converted at a discount rate of 80% into Safe Preferred Stock, based on certain events such as equity financing, liquidity, dissolution and liquidation priority. The SAFE will automatically terminate immediately following the earliest to occur of: (i) the issuance of Capital Stock to the Investor pursuant to the automatic conversion of the SAFE or (ii) the payment, or setting aside for payment, of amounts due to the Investor pursuant to liquidity event or dissolution event. As at March 31, 2026, this SAFE agreement has not been converted. During the year ended March 31, 2026, the Company reassessed the valuation of Cartwheel and recognized an unrealized loss of $206,879. As at March 31, 2026, the carrying value of Cartwheel investment is $nil.

xiii On August 13, 2025, the Company subscribed for $211,117 (US $150,000) in WPX Fund I, L.P. ("WPX") under a Subscription Agreement. The Company is admitted as a Limited Partner of WPX and its capital commitment was fully funded on closing. The investment represents a passive limited partnership interest and is not subject to redemption. Under the terms of the agreement, WPX will invest primarily in early-stage technology and AI-focused companies. The Company does not have significant influence over WPX, does not participate in management decisions of the fund, and therefore accounts for this investment as a financial asset measured at FVTPL. As at March 31, 2026, no distributions have been received and no liquidity events had occurred. During the year ended March 31, 2026, the Company reassessed the valuation of WPX and recognized an unrealized loss of $211,117. As at March 31, 2026, the carrying value of WPX investment is $nil.

4. INVESTMENTS – (continued)

xiv On September 4, 2025, the Company invested $75,000 in RideScan Ltd. ("RideScan"), a Scotland corporation, pursuant to a Simple Agreement for Future Equity ("SAFE"). In exchange for the purchase amount, the SAFE provides the Company with the right to receive shares of RideScan's Capital Stock upon the occurrence of certain events. Under the terms of the SAFE, if RideScan completes an equity financing before termination of the SAFE, the SAFE will automatically convert into a number of shares of Standard Preferred Stock equal to the purchase amount divided by the lowest price per share of such Standard Preferred Stock issued in that financing. In the event of a liquidity event (including a change of control, direct listing or initial public offering) or a dissolution even occurring before conversion, the Company is entitled to receive a cash-out amount equal to the purchase amount, subject to liquidation priority provisions of the SAFE. During the year ended March 31, 2026, the Company reassessed the valuation of RideScan and recognized an unrealized loss of $75,000. As at March 31, 2026, the carrying value of RideScan investment is $nil.

xiv The SAFE ranks junior to secured and unsecured indebtedness, on par with other SAFEs and preferred shares with similar rights, and senior to common shares. The SAFE will automatically terminate upon the earlier of: (i) the issuance of Capital Stock to the Company upon conversion of the SAFE in connection with an equity financing, or (ii) the payment, or setting aside for payment, of amounts due to the Company upon a liquidity or dissolution event. As at March 31, 2026, this SAFE has not been converted.

xv On October 2, 2025, the Company invested $105,173 (US $64,500) in Apptronik Inc. ("Apptronik") under a private undisclosed fund that holds shares of Apptronik. Apptronik is a human-centered robotics company developing AI-powered robots to support humanity across many areas of life. Its award-winning, flagship humanoid robot, Apollo, is designed to collaborate thoughtfully with humans to empower and transform the work is performed. Apollo is already being tested in manufacturing and logistics operations at a well-established European car manufacturer and has partnerships with a notable AI research laboratory to continue to drive its commercialization. Apptronik also has plans to expand into retail, healthcare, and home applications. During the year ended March 31, 2026, the Company reassessed the valuation of Apptronik and recognized an unrealized loss of $105,173. As at March 31, 2026, the carrying value of Apptronik investment is $nil.

xvii On October 21, 2025, the Company committed to a strategic investment of $142,528 (US $99,997) in Formic Technologies Inc. ("Formic"), a U.S.-based robotics automation company focused on enabling small to mid-sized manufacturers to adopt automation through a Robotics-as-a-Service model. Formic provides state-of-the-art robotic systems, 24/7 service and maintenance, and advanced productivity software under a fixed monthly subscription structure, designed to reduce upfront capital requirements and operational risk for customers. According to the company, its deployed systems have processed over 1.2 billion products and achieved uptime levels of approximately 99%. During the year ended March 31, 2026, the Company reassessed the valuation of Formic and recognized an unrealized loss of $142,528. As at March 31, 2026, the carrying value of Formic investment is $nil.

xvii On October 28, 2025, the Company invested $106,779 (US$75,000) in HowToRobot ApS ("HowToRobot") pursuant to a Series A Preferred Stock Purchase Agreement. HowToRobot operates a global automation marketplace platform designed to connect businesses with robotics suppliers and automation solutions. The company's platform facilitates the discovery, comparison, and deployment of robotics technologies across industrial and commercial applications. During the year ended March 31, 2026, the Company reassessed the valuation of HowToRobot and recognized an unrealized loss of $106,779. As at March 31, 2026, the carrying value of HowToRobot investment is $nil.

xviii On December 03, 2025 the Company completed a strategic investment of $150,000 in MBody AI Corp. ("MBody AI"), a developer of a hardware-agnostic embodied artificial intelligence platform for autonomous robotics .MBody AI's proprietary autonomy platform enables real-time perception, adaptive decision-making, and multi-robot coordination across enterprise environments. The company reports active deployments with Fortune 500 customers and expanding operations across hospitality, healthcare, corporate, and logistics sectors. In connection with the investment, the Company will also serve as an advisor to MBody AI, providing strategic support in

(Expressed in Canadian Dollars)

4. INVESTMENTS – (continued)

relation to development and commercialization initiatives. During the year ended March 31, 2026, the Company reassessed the valuation of MBody AI and recognized an unrealized loss of $150,000. As at March 31, 2026, the carrying value of MBody AI investment is $nil.

5. DEBENTURES

	Total $
Balance, March 31, 2024	121,858
Accrued interest	18,333
Balance, March 31, 2025	140,191
Accrued interest	18,333
Balance, March 31, 2026	**158,524**

In 2020, the Company issued convertible debentures with an aggregate principal amount of $83,333 to two lenders. The debentures were convertible into common shares at a conversion price of $2.00 per share and matured two years from their respective dates of issuance. The debentures did not bear interest prior to maturity. Following maturity, the outstanding principal bears interest at a rate of 22% per annum.

During the year ended March 31, 2026, the Company recognized interest expense of $18,333 (2025 – $18,333). As at March 31, 2026, accrued interest payable of $75,191 (March 31, 2025 – $56,858) was included in the carrying amount of the debentures. The debentures are unsecured and are due on demand.

6. SHARE CAPITAL

Authorized share capital
Unlimited number of common shares without par value, special rights or restrictions attached.

On April 25, 2025, the Company completed five-for-one share consolidation. All references to common shares, options, and warrants and per common share amounts have been retroactively restated to reflect this share consolidation.

For the year ended March 31, 2026:

On October 24, 2025, the Company closed a non-brokered private placement of 2,500,000 special warrants at a price of $0.80 per special warrant for gross proceeds of $2,000,000. Each special warrant will automatically convert into one common share and one common share purchase warrant upon the earlier of (i) three business days following the filing of a prospectus supplement qualifying the distribution of the underlying securities, and (ii) February 25, 2026. Each common share purchase warrant will be exercisable at $1.20 per share for a period of 24 months from the date of issuance. In connection with the private placement, cash finder's fees totaling $133,000 were paid and recognized as share issuance costs. The Company also issued 166,250 brokers' warrants exercisable at $1.20 per share for a period of 24 months from the date of issuance with a fair value of $201,163.

On July 24, 2025, the Company completed a non-brokered private placement of 10,500,000 units at a price of $0.30 per unit for total proceeds of $3,150,000. Each unit consist of one common share and one warrant entitling the holder the right to purchase one additional common share at a price of $0.35 per common share and expires on July 24, 2027. In connection with the offering, the company paid a finders' fees of $177,871 and issued 616,233 brokers' warrants, with a fair value of $351,253. Each brokers' warrant will entitle the holder to acquire one share at a price of $0.35 per share and expires on July 24, 2027.

6. SHARE CAPITAL – (continued)

For the year ended March 31, 2026: - (continued)

On May 30, 2025, the Company completed a non-brokered private placement of 7,000,000 units at a price of $0.055 per unit for total proceeds of $385,000. Each unit consist of one common share and one warrant entitling the holder the right to purchase one additional common share at a price of $0.07 per common share and expires on May 30, 2027.

During the year ended March 31, 2026, the Company issued 7,057,545 common shares with fair value of $538,096 to settle $398,640 in debt, and recognized a loss on debt settlement of $139,456.

During the year ended March 31, 2026, the Company issued 10,105,345 common shares pursuant to the exercise of warrants and broker warrants for total proceeds of $1,856,871.

During the year ended March 31, 2026, the Company issued 575,000 common shares in settlement of RSU and transferred $344,500 from contributed surplus.

For the year ended March 31, 2025:

There were no shares issued during the year ended March 31, 2025.

Stock Options

On October 24, 2020, the Company adopted an equity incentive plan under which it is authorized to grant to officers, directors, employees and consultants enabling them to acquire up to 20% of the issued and outstanding common share of the Company. The options can be granted for a maximum of 10 years and vest as determined by the Board of Directors. The exercise price of each option granted may not be less than the fair market value of the common shares. The Option Plan is 10% a rolling plan pursuant to which the number of common shares which may be subject to issuance pursuant to options granted under the Option Plan is 10% and when combined with all other equity compensation securities outstanding shall not be greater than 20% of the common shares issued and outstanding at the date of grant.

On July 24, 2025, the Company granted 150,000 stock options to an officer of the Company that vested on the date of grant. Each stock option is exercisable to purchase one common share of the Company at $0.61 per common share expiring on July 24, 2030.

On July 28, 2025, the Company granted 50,000 stock options to a consultant of the Company. The stock options vest at 25% every three months commencing on October 28, 2025. Each stock option is exercisable to purchase one common share of the Company at $0.61 per common share expiring on July 28, 2030.

On July 30, 2025, the Company granted 50,000 stock options to a consultant of the Company. The stock options vest at 25% every three months commencing on October 30, 2025. Each stock option is exercisable to purchase one common share of the Company at $0.61 per common share expiring on July 30, 2030.

On August 25, 2025, the Company granted 400,000 stock options to officers of the Company that vested on the date of grant. Each stock option is exercisable to purchase one common share of the Company at $0.60 per common share expiring on August 25, 2030.

On October 27, 2025, the Company granted 25,000 stock options to an officer of the Company pursuant to its Incentive Stock Option Plan. Each stock option is exercisable to purchase one common share of the Company at an exercise price of $1.31 per common share. The options vest at 25% every three months commencing on January 27, 2026, with additional vesting dates on April 27, 2026, July 27, 2026, and October 27, 2026. The options expire on October 27, 2028.

(Expressed in Canadian Dollars)

6. SHARE CAPITAL – (continued)

Stock Options – (continued)

On December 5, 2025, the Company granted 50,000 stock options to a consultant of the Company pursuant to its Incentive Stock Option Plan. Each stock option is exercisable to purchase one common share of the Company at an exercise price of $1.29 per common share. The options vest at 25% every three months commencing March 5, 2026, with additional vesting dates on June 5, 2026, September 5, 2026, and December 5, 2026. The options expire on December 5, 2028.

On March 3, 2026, the Company granted 300,000 stock option to a officer of the Company pursuant to its Incentive Stock Option Plan. Each stock option is exercisable to purchase one common share of the Company at an exercise price of $0.66 per common share. The options vest at 25% every three months commencing on March 03, 2026, with additional vesting dates on May 25, 2026, August 25, 2026, and November 25, 2026. The options expire on November 25, 2028.

During the year ended March 31, 2026, the Company recognized share-based compensation of $515,108 (year ended March 31, 2025 – Nil) with a corresponding increase to reserves.

During the year ended March 31, 2026, the Company exercised 300,000 stock options at an exercise price of $0.60 per share, representing a total exercise obligation of $180,000. Rather than settling this obligation entirely in cash, the Company entered into a net settlement agreement with the CEO whereby the exercise obligation was partially settled as follows: the CEO paid $1,500 in cash, and the remaining obligation of $178,500 was offset against outstanding accounts payable due to the CEO. Prior to the settlement, the accounts payable balance to the CEO was $168,503. Following the application of the $178,500 exercise obligation against this payable, the accounts payable was fully extinguished with a resulting overpayment of $9,997. This overpayment of $9,997 was reclassified and recorded as a prepaid expense.

The continuity of the Company's outstanding options is as follows:

	March 31, 2026		March 31, 2025	
	Number of Stock Options #	Weighted Average Exercise Price $	Number of Stock Options #	Weighted Average Exercise Price $
Balance, beginning of year	174,000	6.40	182,778	7.50
Issued	1,025,000	0.67	-	-
Exercised	(300,000)	0.60	-	-
Expired	(6,000)	16.00	(8,778)	131.40
Balance, end of year	893,000	0.71	174,000	6.40

The following stock options were outstanding and exercisable as at March 31, 2026:

(Expressed in Canadian Dollars)

6. SHARE CAPITAL – (continued)

Stock Options – (continued)

Expiry date	Weighted Average Remaining Contractual Life in Years	Exercise price		Outstanding and Exercisable
July 20, 2027	1.30	$	0.75	168,000
October 31, 2028	2.58	$	1.31	25,000
December 05, 2028	2.68	$	1.29	50,000
November 25, 2028	2.66	$	0.66	300,000
July 24, 2030	4.32	$	0.61	150,000
July 28, 2030	4.33	$	0.61	50,000
July 30, 2030	4.33	$	0.61	50,000
August 25, 2030	4.41	$	0.60	100,000
	3.06	$	0.71	893,000

The Company applies the fair value method using the Black-Scholes option pricing model in accounting for its stock options granted. The weighted average assumptions used in calculating the fair value of stock options granted, assuming no expected dividends and forfeitures, are as follows:

	Year ended March 31, 2026	Year ended March 31, 2025
Risk-free interest rate	2.83%	-
Expected option life (in years)	4.19	-
Expected share price volatility	310.13%	-

Warrants

The continuity of the Company's outstanding warrants is as follows:

	March 31, 2026		March 31, 2025	
	Number of Warrants #	Weighted Average Exercise Price $	Number of Warrants #	Weighted Average Exercise Price $
Balance, beginning of year	-	-	-	-
Issued	20,000,000	0.36	-	-
Exercised	(9,656,666)	0.18	-	-
Balance, end of year	10,343,334	0.53	-	-

The following warrants were outstanding and exercisable as at March 31, 2026:

Expiry date	Weighted Average Remaining Contractual Life in Years	Exercise price		Outstanding and Exercisable
May 30, 2027	1.16	$	0.07	1,000,000
July 24, 2027	1.32	$	0.35	6,843,334
October 24, 2027	1.57	$	1.20	2,500,000
	1.36	$	0.53	10,343,334

(Expressed in Canadian Dollars)

6. SHARE CAPITAL – (continued)

Brokers' warrants

The following table summarizes the continuity of the Company's brokers' warrants:

	March 31, 2026		**March 31, 2025**	
	Number of Brokers' Warrants #	**Weighted Average Exercise Price $**	**Number of Brokers' Warrants #**	**Weighted Average Exercise Price $**
Balance, beginning of year	-	-	-	-
Issued	782,483	0.54	-	-
Exercised	(448,679)	0.35	-	-
Balance, end of year	333,804	0.77	-	-

The following brokers' warrants were outstanding and exercisable as at March 31, 2026:

Expiry date	**Weighted Average Remaining Contractual Life in Years**	**Exercise price**	**Outstanding and Exercisable**
July 24, 2027	1.32	$ 0.35	167,554
October 24, 2027	1.57	$ 1.20	166,250
	1.46	$ 0.77	333,804

The Company applies the fair value method using the Black-Scholes option pricing model in accounting for its brokers' warrants granted. The weighted average assumptions used in calculating the fair value of brokers' warrants granted, with no expected dividends and forfeitures, are as follows:

	Year ended March 31, 2026	**Year ended March 31, 2025**
Risk-free interest rate	2.73%	-
Expected option life in years	2	-
Expected share price volatility	247.82%	-

Restricted Share Units (RSUs)

During the year ended March 31, 2026, the Company issued 910,000 RSUs (year ended March 31, 2025 - nil) to directors, officers, and consultants of the Company. The weighted average grant date fair value of RSUs granted during the year ended March 31, 2026 was $0.64 per RSU. During the year ended March 31, 2026, the Company recognized share-based compensation of $583,916 (March 31, 2025 – Nil) with a corresponding increase to reserves.

(Expressed in Canadian Dollars)

6. SHARE CAPITAL – (continued)

Restricted Share Units (RSUs) – (continued)

	Number of RSUs
Outstanding, March 31, 2025	-
Granted	910,000
Converted to common shares	(575,000)
Outstanding, March 31, 2026	335,000

On July 24, 2025, the Company granted 150,000 RSUs to an officer of the Company, under which the holder has the right to receive an aggregate 150,000 common shares of the Company. The RSUs vest immediately upon grant and have a fair value of $91,500, which has been fully recognized.

On July 28, 2025, the Company granted 50,000 RSUs to a consultant of the Company, under which the holder has the right to receive an aggregate 50,000 common shares of the Company. The RSUs vest immediately upon grant and have a fair value of $29,000, which has been fully recognized.

On July 30, 2025, the Company granted 25,000 RSUs to a consultant of the Company, under which the holder has the right to receive an aggregate 25,000 common shares of the Company. The RSUs vest immediately upon grant and have a fair value of $14,750, which has been fully recognized.

On August 25, 2025, the Company granted 500,000 RSUs to a consultant of the Company, under which the holder has the right to receive an aggregate 500,000 common shares of the Company. The RSUs vest immediately upon grant and have a fair value of $300,000, which has been fully recognized.

On September 12, 2025, the Company granted 25,000 RSUs to an officer of the Company, under which the holder has the right to receive an aggregate 25,000 common shares of the Company. The RSUs vest immediately and the Company recognized share-based compensation expense of $15,000 in respect of these RSUs.

On October 1, 2025, the Company granted 25,000 RSUs to an officer of the Company, under which the holder has the right to receive an aggregate 25,000 common shares of the Company. The RSUs vest immediately and the Company recognized share-based compensation expense of $19,750 in respect of these RSUs.

On October 27, 2025, the Company granted 25,000 RSUs to an officer of the Company, under which the holder has the right to receive an aggregate 25,000 common shares of the Company. The RSUs vest immediately and the Company recognized share-based compensation expense of $34,250 in respect of these RSUs.

On December 5, 2025, the Company granted 60,000 RSUs to a consultant of the Company, under which the holder has the right to receive an aggregate 60,000 common shares of the Company. The RSUs vest 10,000 commencing immediately, 12,500 on March 5, 2026, 12,500 on June 5, 2026, 12,500 on September 5, 2026, and 12,500 on December 5, 2026. During the year ended March 31, 2026, the Company recognized share-based compensation expense of $49,664 in respect of these RSUs.

On March 3, 2026, the Company granted 50,000 RSUs to a consultant of the Company, under which the holder has the right to receive an aggregate of 50,000 common shares of the Company. The RSUs vested immediately upon grant. The fair value of the RSUs was determined based on the closing market price of the Company's common shares on the grant date of $0.60 per share, resulting in a total fair value of $30,000. During the year ended March 31, 2026, the Company recognized share-based compensation expense of $30,000 in respect of these RSUs.

(Expressed in Canadian Dollars)

7. RELATED PARTY TRANSACTIONS

Related party transactions were in the normal course of operations and measured at the fair market value. Key management personnel are the persons responsible for planning, directing and controlling the activities of the Company, and include both executive and non-executive directors, and entities controlled by such persons. The Company considers all directors and officers of the Company to be key management personnel.

Transactions with key management and directors
The Company incurred the following transactions for the year ended March 31, 2026 and 2025, with companies controlled by current and former directors and officers of the Company:

		For the year ended March 31,	
		2026	**2025**
	Relationship	**$**	**$**
Consulting fees			
Harmony Consolidated Services	Company controlled by a director and the CFO, Geoff Balderson	-	36,000
Corporate Minds Financial Ltd.	Company controlled by a director and the CFO, Geoff Balderson	48,000	-
JF Talent Inc.	Company controlled by the former CEO, Joshua Matettore	33,375	-
Shahab Samimi	CEO	265,000	-
		346,375	36,000
Share based compensation			
Geoffrey Balderson		60,000	-
Anthony Zelen		60,000	-
Joshua Mattetore		183,000	-
Shahab Samimi		300,000	-
1299961 B.C. Ltd.	Company controlled by the CEO, Shahab Samimi	228,000	
		831,000	-
Total		**1,177,375**	**36,000**

As at March 31, 2026, the Company owed $69,800 (March 31, 2025 – $69,800) to companies controlled by current and former officers of the Company for unpaid consulting fees which is included within accounts payable and accrued liabilities. The amount owing is unsecured, non-interest bearing and due on demand.

As at March 31, 2026, the Company advanced $9,997 (March 31, 2025 - $nil) to CEO of the Company, arising from the net settlement of stock option exercises during the year. The balance is unsecured, non-interest bearing and due on demand.

During the year ended March 31, 2026, the Company had accrued $nil (March 31, 2025 - $3,531) in interest income. On July 4, 2024, the Company entered into a debt settlement agreement with Eat & Beyond to settle the $132,000 promissory notes. In consideration, the Company has accepted 2,400,000 common shares of Eat & Beyond at a price of $0.055 per share. On January 24, 2025, the Company received payment of $22,717 from Eat & Beyond which included principal amount of $15,000 and accrued interest income of $7,717. As at March 31, 2026 and March 31, 2025, the outstanding balance of note receivables is $nil.

(Expressed in Canadian Dollars)

7. RELATED PARTY TRANSACTIONS – (continued)

Note Receivables

On December 18, 2023, pursuant to the terms of the investment in Rosey, the Company advanced $200,000 as working capital. The advance was unsecured, non-interest bearing and payable on demand. On March 31, 2024, the Company wrote-down the note receivable to $28,691 following the impairment of the related investment. This amount was collected during the year ended March 31, 2025.

During the year ended March 31, 2025, the Company advanced an aggregate amount of $15,000 through promissory notes to Digital Assets Technology Inc. (formerly Eat & Beyond Global Holdings Inc). ("Eat & Beyond"), a company with a common CFO. The promissory notes will bear interest at 8% per annum. Eat & Beyond is not required to make monthly payments and the notes are due on demand. During the year ended March 31, 2025, the Company had accrued $3,531 in interest income. On July 4, 2024, the Company entered into a debt settlement agreement with Eat & Beyond to settle the $132,000 promissory notes. In consideration, the Company has accepted 2,400,000 common shares of Eat & Beyond at a price of $0.055 per share. On January 24, 2025, the Company received payment of $22,717 from Eat & Beyond which included principal amount of $15,000 and accrued interest income of $7,717. As at March 31, 2026 and March 31, 2025, the outstanding balance of note receivables is $nil.

8. LOANS PAYABLE

On October 21, 2022, the Company entered into a loan agreement with an arm's length party in the amount of $135,471. The loan bore interest at 10% per annum, was unsecured and was repayable on demand. During the year ended March 31, 2026, the Company recorded interest expense of $10,673 (2025 – $13,547), and fully repaid the outstanding principal of $135,471 together with accrued interest of $44,530.

On October 11, 2024, the Company entered into a loan agreement with an arm's length party in the amount of $8,000 which is unsecured, non-interest bearing and payable on demand.

9. FINANCIAL INSTRUMENTS AND CAPITAL MANAGEMENT

The following table summarizes the carrying value of financial assets and liabilities as at March 31, 2026 and March 31, 2025:

	March 31, 2026	March 31, 2025
	$	$
Fair value through profit or loss		
Investments	84,650	664,000
Amortized cost		
Other receivables	48,592	23,228
Cash and cash equivalents	2,959,335	28,149
Accounts payable and accrued liabilities	564,752	870,112
Loan payable	8,000	177,327
Debentures	158,524	140,191

9. FINANCIAL INSTRUMENTS AND CAPITAL MANAGEMENT – (continued)

Fair value measurement

Determination of fair value

The determination of fair value requires judgment and is based on market information, where available and appropriate. The Company classifies fair value measurements using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels:

• Level 1 – Quoted prices (unadjusted) 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 (i.e. as prices) or indirectly (i.e. derived from prices); and
• Level 3 – Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

At the end of each reporting period, management estimates the fair value of investments based on the criteria below and reflects such valuations in the consolidated financial statements:

i. Securities including shares, options and warrants which are traded in an active market, such as on a recognized securities exchange and for which no sales restrictions apply, are presented at fair value based on quoted closing trade prices at the end of the reporting period or the closing trade price on the last day the security traded if there were no trades at the end of the reporting period. These are included in Level 1 of the fair value hierarchy.

ii. For options, warrants and conversion features of debentures which are not traded on a recognized securities exchange, no market value is readily available. When there are sufficient and reliable observable market inputs, a valuation technique is used. Valuation models such as Black-Scholes are used when there are sufficient and reliable observable market inputs. These market inputs include risk-free interest rate, exercise price, market price at the date of valuation, expected dividend yield, expected life of the instrument and expected volatility of the underlying security based on historical volatility. These are included in Level 2 of the fair value hierarchy.

iii. Debentures and loans issued by investee companies are generally valued at the price at which the instrument was issued. The Company regularly considers whether any indications of deterioration in the value of the underlying business exist, which suggests that the debt instrument will not be fully recovered.

The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgment and assumptions provided by management is required in establishing fair values. Judgments include consideration of inputs such as credit risk, discount rates, volatility, probability of certain triggering events, and share price of private company borrowers. Changes in assumptions relating to these factors could affect the reported fair value of the financials instruments. These are included in Level 3 of the fair value hierarchy.

Private company investments
All privately held investments (including options, warrants and conversion features) are initially recorded at the transaction price, being the fair value at the time of acquisition. At the end of each reporting period, the fair value of an investment may (depending upon the circumstances) be adjusted using one or more of the valuation indicators described below. These are included in Level 3 of the fair value hierarchy.

The determination of fair value of the Company's privately held investments at other than initial cost, is subject to certain limitations. Financial information for private companies in which the Company has investments may not be available and, even if available, that information may be limited and/or unreliable.

The use of the valuation approaches described below may involve uncertainties and determinations based on management's judgment and any value estimated from these techniques may not be realized or realizable. Company-specific information is considered when determining whether the fair value of a privately held investment should be

9. FINANCIAL INSTRUMENTS AND CAPITAL MANAGEMENT – (continued)

Private company investments – (continued)

adjusted upward or downward at the end of each reporting period. In addition to company-specific information, the Company will also consider trends in general market conditions and the share performance of comparable publicly traded companies when valuing privately held investments.

The fair value of a privately held investment may be adjusted if:

i. There has been a significant subsequent equity financing provided by outside investors at a valuation different than the current value of the investee company, in which case the fair value of the investment is set to the value at which that financing took place.

ii. There have been significant corporate, political, or operating events affecting the investee company that, in management's opinion, have a material impact on the investee company's prospects and therefore its fair value. In these circumstances, the adjustment to the fair value of the investment will be based on management's judgment and any value estimated may not be realized or realizable.

iii. The investee company is placed into receivership or bankruptcy.

iv. Based on financial information received from the investee company, it is apparent to the Company that the investee company is unlikely to be able to continue as a going concern.

v. Release by the investee company of positive/negative operational results; and

vi. Important positive/negative management changes by the investee company that the Company's management believes will have a very positive/negative impact on the investee company's ability to achieve its objectives and build value for shareholders.

The fair value of privately held investments is determined using valuation techniques that require significant judgment and estimates by management. As a result, the estimated fair values may not ultimately be realized. The values assigned to these investments may differ from the amounts that would be realized if an active market existed or if the investments were disposed of at the reporting date.

As at March 31, 2026, the Company's financial instruments measured at amortized cost included cash and cash equivalents, other receivables, account payable and accrued liabilities, loan payable, and debentures. The fair values of these financial instruments approximate the carrying value due to their short-term nature.

As at March 31, 2026, the Company's financial instruments measured at FVTPL consisted of investments.

(Expressed in Canadian Dollars)

9. FINANCIAL INSTRUMENTS AND CAPITAL MANAGEMENT – (continued)

Level 1 Hierarchy

Level 1 financial instruments consist of investments in publicly traded companies with quoted prices in active markets for identical assets.

Level 3 Hierarchy

Level 3 financial instruments consist of investments in private companies that are not quoted in an active market. The fair values of these investments are determined using valuation techniques that require significant management judgment. Key inputs and assumptions include, but are not limited to, the price of recent financing transactions completed by the investee, company-specific information, and prevailing market conditions.

When a private company investment becomes publicly traded and meets the criteria for classification within Level 1 or Level 2 of the fair value hierarchy, the investment is transferred out of Level 3. Such transfers are recognized on the date the event or change in circumstances giving rise to the transfer occurs, including, but not limited to, a reverse takeover, merger, amalgamation, plan of arrangement, take-over bid, or an initial public offering.

The following tables present the continuity of Level 3 financial instruments for the years ended March 31, 2026 and March 31, 2025.

	March 31, 2026	**March 31, 2025**
	$	**$**
Balance, beginning of year	400,000	2,197,727
Acquisition of investments	997,476	(200,000)
Adjustment for fair value	(1,397,476)	(1,597,727)
Balance, end of year	-	400,000

The following table summarizes the Company's financial assets measured at FVTPL:

March 31, 2026	**Level 1**	**Level 2**	**Level 3**	**Total**
	$	**$**	**$**	**$**
Investments	84,650	-	-	84,650
Private investments	-	-	-	-
	84,650	**-**	**-**	**84,650**

March 31, 2025	**Level 1**	**Level 2**	**Level 3**	**Total**
	$	**$**	**$**	**$**
Investments	264,000	-	-	264,000
Private investments	-	-	400,000	400,000
	264,000	**-**	**400,000**	**664,000**

9. FINANCIAL INSTRUMENTS AND CAPITAL MANAGEMENT – (continued)

Financial risk management

The Company is exposed in varying degrees to a variety of financial instrument related risks.

Credit risk
Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Company's primary exposure to credit risk at March 31, 2026 is on its bank account. All of its cash is deposited in a bank account held with a major bank in Canada. As most of the Company's cash is held by one bank there is a concentration of credit risk. This risk is managed by using a major bank that is a high credit quality financial institution as determined by rating agencies. The maximum exposure to credit risk is the carrying amount of the Company's financial instruments.

Foreign exchange risk
Foreign currency risk is the risk that the fair values of future cash flows of a financial instrument will fluctuate because they are denominated in currencies that differ from the respective functional currency. The Company is not exposed to significant foreign exchange risk.

Liquidity risk
Liquidity risk arises through the excess of financial obligations over available financial assets due at any point in time. The Company is exposed to liquidity risk through its accounts payable and accrued liabilities which carry net 30 terms, the loan payable and the convertible debentures. The Company's objective in managing liquidity risk is to maintain sufficient readily available reserves in order to meet its liquidity requirements at any point in time. The Company's main source of funding has been the issuance of equity securities for cash, primarily through private placements. The Company's access to financing is always uncertain. There can be no assurance of continued access to significant equity funding**.**

Price risk
Equity price risk is the risk of potential loss to the Company's earnings due to movements in individual equity prices or general movements in the level of the stock market. As at March 31, 2026, the Company's equity investments of $84,650 (March 31, 2025 – $664,000) are subject to fair value fluctuations. If the fair value of the Company's investments had decreased/increased by 10% with all other variables held constant, loss and comprehensive loss for the year ended March 31, 2026 would have been approximately $8,465 (March 31, 2025 – $66,000) higher/lower.

Capital Management
Management's objective is to manage its capital to ensure that there are adequate capital resources to safeguard the Company's ability to continue as a going concern through the optimization of its capital structure. The capital structure consists of share capital and working capital. In order to achieve this objective, management makes adjustments to it in light of changes in economic conditions and risk characteristics of the underlying assets. To maintain or adjust capital structure, management may invest its excess cash in interest bearing accounts of Canadian chartered banks and/or raise additional funds externally as needed. The Company is not subject to externally imposed capital requirements. The Company's management of capital did not change during the year ended March 31, 2026.

(Expressed in Canadian Dollars)

10. SEGMENTED INFORMATION

The Company operates in one business segment: to generate income and achieve long term capital appreciation through investments focused on e-sports, Web 3 sectors and AI.

Geographic information with respect to the Company's assets is as follows:

	March 31, 2026 $	**March 31, 2025 $**
Canada	3,111,485	707,185
United States	7,961	8,192
Total assets	3,119,446	715,377

Geographic information with respect to the Company's liabilities is as follows:

	March 31, 2026 $	**March 31, 2025 $**
Canada	731,276	1,187,630
United States	-	-
Total liabilities	731,276	1,187,630

Geographic information with respect to the Company's net loss is as follows:

	March 31, 2026 $	**March 31, 2025 $**
Canada	6,037,461	1,789,177
United States	236	(309)
Net loss for the year	6,037,697	1,788,868

(Expressed in Canadian Dollars)

11. DEFERRED INCOME TAX

A reconciliation of the expected income tax recovery to the actual income tax recovery is as follows:

	March 31, 2026	March 31, 2025
	$	**$**
Net loss for the year	**(6,037,697)**	**(1,788,868)**
Statutory tax rate	**27%**	**27%**
Expected income tax recovery	**(1,630,000)**	**(483,000)**
Non-deductible items	**741,000**	**367,000**
Change in deferred tax assets not recognized	**889,000**	**116,000**
Total income tax recovery	**-**	**-**

The significant components of the Company's deductible temporary differences, unused tax losses that have not been included on the statement of financial position are as follows:

	Expiry	March 31, 2026	Expiry	March 31, 2025
Non-capital losses	2040-2045	32,226,000	2040-2045	28,540,000
Capital losses	indefinite	4,868,000	indefinite	4,877,000
Capital assets	indefinite	28,000	indefinite	28,000
Investments	indefinite	14,541,000	indefinite	13,816,000
Note receivables	indefinite	96,000	indefinite	96,000
Share issue cost	2026-2028	12,000	2026-2028	12,000

12. SUBSEQUENT EVENTS

Subsequent to March 31, 2026, the Company issued 12,500 common shares pursuant to the conversion of RSUs on May 1, 2026. Additionally, the Company issued 200,000 common shares pursuant to the exercise of warrants on April 17, 2026 for gross proceeds of $70,000.