



2025

INTERIM CONDENSED FINANCIAL STATEMENTS

Keek Social Inc.

(Formerly Personas Social Incorporated)

For the Three and Nine Months Ended September 30, 2025 and September 30, 2024 (unaudited)
(Expressed in Canadian Dollars)

Keek Social Inc.

Interim Condensed Statements of Financial Position As at September 30, 2025 and December 31, 2024 (Expressed in Canadian Dollars)

	September 30, 2025	December 31, 2024
Assets		
Current assets		
Cash	\$39,454	\$33,250
Current portion of note receivable (Note 16)	-	779,378
Harmonized tax recoverable	385,336	332,156
Prepaid expenses and deposits	49,939	49,127
Total current assets	474,729	1,193,911
Non-current assets		
Property and equipment (Note 4)	-	26,865
Note receivable (Note 16)	1,076,077	1,179,590
Total Non-current assets	1,076,077	1,206,455
Total assets	1,550,806	\$2,400,366
Liabilities		
Current liabilities		
Trade payables and accrued liabilities (Notes 5)	890,551	\$916,888
Current portion of lease liability (Note 11)	-	31,966
Due to related parties (Note 9)	1,134,295	1,172,520
Current portion of government assistance (Note 6)	100,000	100,000
Secured notes (Note 8)	250,000	250,000
Total current liabilities	2,375,036	2,471,374
Non-current liabilities		
Provision (Note 12)	210,372	210,372
Total Non-current liabilities	210,372	210,372
Total liabilities	2,585,408	2,681,746
Shareholders' Deficiency		
Share capital (Note 7)	33,824,146	33,824,146
Contributed surplus	790,400	940,414
Warrants reserve (Note 7)	-	284,579
Deficit	(35,649,148)	(35,330,519)
	(1,034,602)	(281,380)
Total liabilities and shareholders' deficiency	1,550,806	\$2,400,366

Nature of operations and going concern (Note 1)

Related party transactions (Note 9)

Legal proceedings, contingencies and provisions (Note 12)

Subsequent events (Note 14)

Discontinued operations (Note 16)

See accompanying notes

Approved on behalf of the Board

Mark Itwaru, Director

William Lavin, Director

Keek Social Inc.

Interim Statements of Income and Comprehensive Income For the Three and Nine Months Ended September 30, 2025 and September 30, 2024

	Three Months Ended September 30, 2025	Three Months Ended September 30, 2024	Nine Months Ended September 30, 2025	Nine Months Ended September 30, 2024
Continuing Operations				
Expenses				
General and administrative	31,881	7,761	112,979	32,570
Advertising and promotion	42,582	22,763	110,722	75,841
Consulting fees (Note 9)	83,509	84,528	235,074	253,199
Professional fees	43,308	12,447	129,803	40,227
Insurance	23,553	5,440	65,990	17,080
Rent	11,478	3,330	42,995	12,076
Depreciation (Note 4)	-	5,514	26,866	17,021
Net loss before under noted items	(236,311)	(141,783)	(699,429)	(448,014)
Gain on foreign exchange	-	853	-	3,680
Lease interest expense	-	(4,412)	-	-
Accretion expense	-	(880)	-	(2,640)
Interest expense	(9,375)	(5,942)	(28,793)	(32,703)
Net loss from continuing operations	(245,686)	(152,164)	(753,222)	(479,677)
Discontinued Operations (Note 16)	-	62,814	-	319,370
Net income from discontinued operations	-	-	-	-
Net loss for the period	(245,686)	(89,350)	(753,222)	(160,307)
Net income (loss) per share				
Basic – Continuing operations	(0.04)	(0.02)	(0.011)	(0.07)
Basic – Discontinued operations	-	0.01	-	0.05
Total Basic EPS	(0.04)	(0.01)	(0.11)	(0.02)
Diluted – Continuing operations	(0.03)	(0.02)	(0.10)	(0.06)
Diluted – Discontinued operations	-	0.01	-	0.04
Total Diluted EPS	(0.03)	(0.01)	(0.10)	(0.02)
Weighted average number of common shares outstanding				
Basic	6,943,121	6,943,121	6,943,121	6,943,121
Diluted	7,672,143	7,997,643	7,672,143	7,997,643

accompanying notes

Keek Social Inc.

Interim Statements of Changes in Shareholders' Deficiency

For the Three and Nine Months Ended September 30, 2025 and September 30, 2024

(Expressed in Canadian Dollars)

	Share Number	Capital Amount	Contributed surplus	Warrants reserve	Deficit	Total shareholders' equity
Balance at January 1, 2024	6,943,121	\$33,824,146	\$1,948,414	\$284,579	\$(39,077,217)	\$(3,020,078)
Net loss and comprehensive loss for the period	-	-	-	-	-	-
Expired options (Note 7)	-	-	-	-	(160,307)	(160,307)
Balance at September 30, 2024	6,943,121	33,824,146	1,948,414	\$284,579	\$(39,237,524)	\$(3,180,385)
Balance at January 1, 2025	6,943,121	\$33,824,146	\$940,414	\$284,579	\$(35,330,519)	\$(281,380)
Net loss and comprehensive loss for the period	-	-	-	-	(753,222)	(753,222)
Expired options	-	-	(880,414)	-	880,414	-
Granted options	-	-	730,400	-	(730,400)	-
Expired warrants (Note 7)	-	-	-	(284,579)	284,579	-
Total Shareholders' deficiency	6,943,121	33,824,146	790,400	-	(35,649,148)	(1,034,602)

Pursuant to a resolution passed by shareholders August 26, 2025, the Company has consolidated its capital on a 50 old for 1 new (50:1) basis, outstanding shares number reflects the share consolidation.

Keek Social Inc.

Interim Statements of Cash Flows

For the Nine Months Ended September 30, 2025 and September 30, 2024

(Expressed in Canadian Dollars)

	Nine Months Ended September 30, 2025	Nine months ended September 30, 2024
Cash flows generated from (used in) operating activities		
Net income (loss) for the period	\$(753,222)	\$(160,307)
Items not affecting cash:		
Depreciation (Note 5)	26,865	57,737
Interest expense	28,150	35,343
Interest paid on lease	190	8,284
Changes in non-cash working capital items and operating payables		
Trade and other receivables	-	36,694
Notes receivable	882,891	-
Other receivables and deposits	(53,180)	(59,298)
Prepaid expenses	(812)	(934)
Accounts payable and accrued liabilities	(26,337)	98,179
Provision	-	(125,000)
Due to/from related parties	(38,225)	330,857
Customer deposits	-	(223,003)
Net cash generated from (used in) operating activities	66,320	(2,448)
Cash generated from (used in) financing activities		
Interest paid on lease	-	(8,284)
Interest paid	(28,150)	(43,600)
Payment of lease liabilities	(31,966)	(32,762)
Net cash generated from (used in) financing activities	(60,116)	(84,646)
Net increase (decrease) in cash	6,204	(87,094)
Cash, beginning of the period	33,250	135,473
Cash, end of the period	\$39,454	\$33,599

See accompanying notes

Keek Social Inc.

Notes to the Interim Condensed Financial Statements

For the Three and Nine Months Ended September 30, 2025 and September 30, 2024

(Expressed in Canadian Dollars)

I. NATURE OF OPERATIONS AND GOING CONCERN

Nature of Operations

Keek Social Inc. ("Keek", "Keek Social", or the "Company") was incorporated under the provisions of the Business Corporations Act in the Province of British Columbia on May 20, 2004, and on January 10, 2008, was continued under the laws of the Province of Alberta. The Company's common shares are listed on the TSX Venture Exchange ("TSX-V") under the symbol "PRSN". The Company's principal activity is the offering of social media products and services for use by consumers and businesses, with a focus on mobile (iOS and Android) products. The Company's head office is 154 University Avenue, Suite 610, Toronto, Ontario, Canada, M5H 3Y9.

Going Concern

While these consolidated financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") on a going concern basis that presumes the Company will continue in operation for the foreseeable future and that the realization of assets and discharge of liabilities and commitments will occur in the normal course of business, there is a material uncertainty related to conditions that may cast significant doubt on the Company's ability to continue as a going concern.

During the three months ended September 30, 2025, the Company incurred a net loss of \$753,222 (September 30, 2024 - \$479,677) and as at September 30, 2025, the Company had accumulated a deficit of \$35,649,148 (Dec 31, 2024 - \$35,330,519). and it had a working capital deficiency of \$1,900,307 (2024- \$1,277,463).

The Company has not yet realized profitable operations and has mainly relied on non-operational sources of financing to fund its operations. Management has been able to raise sufficient funds to finance its operations in the past through private placements of both equity and debt and will need to continue to do so to fund its marketing initiatives, while its operating costs for the next two years are expected to be funded by Peaks asset sale note receivable (also see note 16) as well as through external financing. Management is implementing cost rationalization strategies, targeted marketing and introduction of a new revenue stream in an attempt to achieve profitability in the next years and is endeavoring for continued revenue growth. These consolidated financial statements do not include any adjustments to the amounts and classification of assets and liabilities that might be necessary should the Company be unable to realize its assets and discharge its liabilities in the normal course of business. Such adjustments could be material.

Keek Social Inc.

Notes to the Interim Condensed Financial Statements

For the Three and Nine Months Ended September 30, 2025 and September 30, 2024

(Expressed in Canadian Dollars)

2. BASIS OF PREPARATION

Statement of Compliance

These interim condensed consolidated financial statements have been prepared in accordance with IAS 34, Interim Financial Reporting ("IAS 34"), as issued by the International Accounting Standards Board ("IASB"). They do not include all of the information and disclosures required for full annual financial statements and should be read in conjunction with the Company's audited consolidated financial statements for the year ended December 31, 2024, which were prepared in accordance with International Financial Reporting Standards ("IFRS") as issued by the IASB. The accounting policies applied in these interim financial statements are consistent with those applied in the Company's annual consolidated financial statements for the year ended December 31, 2024, except for any new accounting policies adopted as described in Note 3. The policies applied are based on IFRS issued and outstanding as of November 28, 2025, which is the date on which these interim financial statements were authorized for issue by the Board of Directors.

Basis of Presentation

These interim financial statements have been prepared on a historical cost basis, except for certain financial assets and financial liabilities which have been measured at their fair values, as explained in Note 3.

Principles of Consolidation

These consolidated financial statements include the accounts of the Company and its wholly-owned subsidiaries, Keek Inc., WASD Pro Inc., Peaks Social Technologies Holding Inc and Primary Petroleum Canada Corp (which dissolved March 2, 2022). The accounting policies of the subsidiaries are consistent with those adopted by the Company. Subsidiaries are entities controlled by the Company. The Company controls an investee when it has power over the investee, exposure or rights to variable returns from its involvement with the investee, and the ability to use its power over the investee to affect the amount of its returns and the power to affect its returns. All intercompany transactions, balances, and unrealized gains on transactions between group companies are eliminated.

Critical Accounting Estimates and Judgments

Critical accounting estimates

The preparation of interim financial statements in accordance 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 at the date of the interim financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The consolidated financial statements include estimates, which, by their nature, are uncertain. The impacts of such estimates are pervasive throughout the consolidated financial statements and may require accounting adjustments based on future occurrences.

Keek Social Inc.

Notes to the Interim Condensed Financial Statements

For the Three and Nine Months Ended September 30, 2025 and September 30, 2024

(Expressed in Canadian Dollars)

2. BASIS OF PREPARATION (continued)

Critical Accounting Estimates and Judgments (continued)

Critical accounting estimates (continued)

Estimates and underlying assumptions are reviewed on a regular basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected.

The key sources of estimation uncertainty at the statement of financial position date, which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next period, are discussed below.

Fair value of share-based compensation and warrants

The Company determines the fair value of options and warrants granted using the Black-Scholes option pricing model. Option pricing models require the input of highly subjective assumptions, including the risk-free interest rate, expected share volatility, expected dividend yield and expected life. Changes in these assumptions can materially affect the fair value estimate.

Useful life of property and equipment

The useful life of property and equipment has been determined by management to reflect its usage and economic life.

Provisions

The Company records provisions at its best estimate of the expenditure required to settle the present obligation at the end of the reporting period.

Lease discount rate

Leases have been discounted using the Company's estimated incremental borrowing rate at inception of the lease.

Recoverable amount of cash generating unit

The recoverable amount of the cash-generating unit was estimated based on an assessment of value in use using a discounted cash flow approach. The approach uses cash flow projections based upon a financial forecast approved by management, covering a four-year period. Cash flows for the years thereafter are extrapolated using the estimated terminal growth rate. The risk premiums expected by market participants related to uncertainties about the industry and assumptions relating to future cash flows may differ or change quickly, depending on economic conditions and other events.

Critical judgments

In the preparation of these consolidated financial statements, management has made judgments, aside from those that involve estimates, in the process of applying the accounting policies. These judgments can have an effect on the amounts recognized in the consolidated financial statements.

Keek Social Inc.

Notes to the Interim Condensed Financial Statements

For the Three and Nine Months Ended September 30, 2025 and September 30, 2024

(Expressed in Canadian Dollars)

2. BASIS OF PREPARATION (continued)

Critical Accounting Estimates and Judgments (continued)

Critical judgments (continued)

Going concern

These financial statements do not give effect to adjustments, if any, that would be necessary should the Company be unable to continue as a going concern. If the going concern assumption was not used, then the adjustments required to report the Company's assets and liabilities on a liquidation basis could be material to these financial statements.

Provisions

Accounting for provisions including assessments of possible legal contingencies and onerous contracts requires judgement whether or not a present obligation is probable. The nature and type of risks for these provisions differ and judgement is applied regarding the nature and extent of obligations in deciding if an outflow of resources is probable or not. Onerous contract provisions are recognized where the unavoidable costs of meeting the obligations under a contract exceed the economic benefits expected to be received under it.

Provision for expected credit losses ("ECLs")

The provision for expected credit losses is established based on the estimated credit risk of the Company's customers, and sub-lease tenants by examining such factors as the current economic conditions, forward-looking macroeconomic data and historical information (number of overdue days of the customer's balance outstanding as well as the customer's or tenants collection history).

Revenue recognition

The Company applies judgement in determining whether it acts as the principal or agent on tipping revenue. The Company records tipping revenue on a gross basis as it is the principal in these transactions. The Company has made this conclusion on the basis that it is responsible for the delivery of the livestream or video to the customer, it controls the platform, it controls the virtual currency (coins), and it sets the price of the coins.

Reversal of trade payables

The Company applies judgement in determining whether historical trade payables can be reversed.

Deferred tax assets and liabilities

Management is required to apply judgment in determining whether it is probable that deferred income tax assets will be realized. At September 30, 2025 and December 31 2024, management had determined that future realization of its deferred income tax assets did not meet the threshold of being probable, and as such, has not recognized any deferred income tax assets in the Statements of Financial Position. In addition, the measurement of income taxes payable and deferred income tax assets and liabilities requires management to make judgments in the interpretation and application of the relevant tax laws. The actual amount of income taxes only becomes final upon filing and acceptance of the tax return by the relevant authorities, which occurs subsequent to the issuance of the consolidated financial statements.

Goodwill impairment testing

The Company applies judgement in determining whether goodwill is impaired. Goodwill is reviewed annually for impairment, or more frequently when there are indicators that impairment may have occurred, by comparing the carrying value to its recoverable amount.

Keek Social Inc.

Notes to the Interim Condensed Financial Statements

For the Three and Nine Months Ended September 30, 2025 and September 30, 2024

(Expressed in Canadian Dollars)

3. SIGNIFICANT ACCOUNTING POLICIES

Provisions for expected credit losses ("ECLs")

The Company is exposed to credit risk associated with its trade receivables and lease receivables. Management reviews the trade receivables and lease receivables at each reporting date in accordance with IFRS 9. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Company expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).

For trade receivables, the Company applies a simplified approach in calculating ECLs. Therefore, the Company does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Company has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, bank balances, and short-term deposits with original maturities of three months or less.

Keek Social Inc.

Notes to the Interim Condensed Financial Statements

For the Three and Nine Months Ended September 30, 2025 and September 30, 2024

(Expressed in Canadian Dollars)

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial instruments

Financial assets

Recognition and initial measurement

The Company recognizes financial assets when it becomes party to the contractual provisions of the instrument. Financial assets are measured initially at their fair value plus, in the case of financial assets not subsequently measured at fair value through profit or loss, transaction costs that are directly attributable to their acquisition. Transaction costs attributable to the acquisition of financial assets subsequently measured at fair value through profit or loss are expensed in profit or loss when incurred.

Classification and subsequent measurement

On initial recognition, financial assets are classified as subsequently measured at amortized cost, fair value through other comprehensive income ("FVOCI") or fair value through profit or loss ("FVTPL"). The Company determines the classification of its financial assets, together with any embedded derivatives, based on the business model for managing the financial assets and their contractual cash flow characteristics.

Financial assets are classified as follows:

- **Amortized cost** - Assets that are held for collection of contractual cash flows where those cash flows are solely payments of principal and interest are measured at amortized cost. Interest revenue is calculated using the effective interest method and gains or losses arising from impairment, foreign exchange and derecognition are recognized in profit or loss. Financial assets measured at amortized cost are comprised of trade receivables and other receivables and deposits.
- **Fair value through other comprehensive income** - Assets that are held for collection of contractual cash flows and for selling the financial assets, and for which the contractual cash flows are solely payments of principal and interest, are measured at fair value through other comprehensive income. Interest income calculated using the effective interest method and gains or losses arising from impairment and foreign exchange are recognized in profit or loss. All other changes in the carrying amount of the financial assets are recognized in other comprehensive income. Upon derecognition, the cumulative gain or loss previously recognized in other comprehensive income is reclassified to profit or loss. The Company does not hold any financial assets measured at fair value through other comprehensive income.
- **Mandatorily at fair value through profit or loss** - Assets that do not meet the criteria to be measured at amortized cost, or fair value through other comprehensive income, are measured at fair value through profit or loss. All interest income and changes in the financial assets' carrying amount are recognized in profit or loss. There are no financial assets held as FVTPL.
- **Designated at fair value through profit or loss (FVTPL)** – On initial recognition, the Company may irrevocably designate a financial asset to be measured at fair value through profit or loss in order to eliminate or significantly reduce an accounting mismatch that would otherwise arise from measuring assets or liabilities, or recognizing the gains and losses on them, on different bases. All interest income and changes in the financial assets' carrying amount are recognized in profit or loss. Financial assets measured at FVTPL are comprised of cash.

Keek Social Inc.

Notes to the Interim Condensed Financial Statements

For the Three and Nine Months Ended September 30, 2025 and September 30, 2024

(Expressed in Canadian Dollars)

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial instruments (continued)

Financial assets (continued)

Business model assessment

The Company assesses the objective of its business model for holding a financial asset at a level of aggregation which best reflects the way the business is managed, and information is provided to management. Information considered in this assessment includes stated policies and objectives.

Contractual cash flow assessment

The cash flows of financial assets are assessed as to whether they are solely payments of principal and interest on the basis of their contractual terms. For this purpose, 'principal' is defined as the fair value of the financial asset on initial recognition. 'Interest' is defined as consideration for the time value of money, the credit risk associated with the principal amount outstanding, and other basic lending risks and costs. In performing this assessment, the Company considers factors that would alter the timing and amount of cash flows such as prepayment and extension features, terms that might limit the Company's claim to cash flows, and any features that modify consideration for the time value of money.

Impairment

The Company recognizes a loss allowance for the expected credit losses associated with its financial assets, other than financial assets measured at fair value through profit or loss. Expected credit losses are measured to reflect a probability-weighted amount, the time value of money, and reasonable and supportable information regarding past events, current conditions and forecasts of future economic conditions. The Company applies the simplified approach for trade receivables. Using the simplified approach, the Company records a loss allowance equal to the expected credit losses resulting from all possible default events over the assets' contractual lifetime.

The Company assesses whether a financial asset is credit-impaired at the reporting date. Regular indicators that a financial instrument is credit-impaired include significant financial difficulties as evidenced through borrowing patterns or observed balances in other accounts and breaches of borrowing contracts such as default events or breaches of borrowing covenants. For financial assets assessed as credit-impaired at the reporting date, the Company continues to recognize a loss allowance equal to lifetime expected credit losses.

For financial assets measured at amortized cost, loss allowances for expected credit losses are presented in the consolidated statements of financial position as a deduction from the gross carrying amount of the financial asset. Financial assets are written off when the Company has no reasonable expectations of recovering all or any portion thereof.

Derecognition of financial assets

The Company derecognizes a financial asset when its contractual rights to the cash flows from the financial asset expire.

Keek Social Inc.

Notes to the Interim Condensed Financial Statements

For the Three and Nine Months Ended September 30, 2025 and September 30, 2024

(Expressed in Canadian Dollars)

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial Instruments (continued)

Financial liabilities

Recognition and initial measurement

The Company recognizes a financial liability when it becomes party to the contractual provisions of the instrument. At initial recognition, the Company measures financial liabilities at their fair value plus transaction costs that are directly attributable to their issuance, with the exception of financial liabilities subsequently measured at fair value through profit or loss for which transaction costs are immediately recorded in profit or loss.

Where an instrument contains both a liability and equity component, these components are recognized separately based on the substance of the instrument, with the liability component measured initially at fair value and the equity component assigned the residual amount after deducting from the fair value of the instrument as a whole the amount separately determined for the liability component.

Classification and subsequent measurement

Subsequent to initial recognition, all financial liabilities are measured at amortized cost using the effective interest rate method except for shares to be issued which are recorded at fair value through profit and loss. Interest, gains and losses relating to a financial liability are recognized in profit or loss.

Derecognition of financial liabilities

The Company derecognizes a financial liability only when its contractual obligations are discharged, cancelled or expire.

Property and equipment

Property and equipment are recorded at cost less accumulated amortization and accumulated impairment losses. Cost includes expenditures that are directly attributable to the acquisition of the assets. When equipment includes significant components with different useful lives, those components are accounted for as separate items of equipment and amortized separately.

Amortization is provided so as to write-off the cost less residual value of each item of equipment over its expected useful life at the following annual rates:

Furniture and fixtures	2 years	Straight line
Leasehold improvements	Term of the lease	Straight line
ROU Asset	Term of the lease	Straight line
Servers	3 years	Straight line
Domain name	2 years	Straight line

Keek Social Inc.

Notes to the Interim Condensed Financial Statements

For the Three and Nine Months Ended September 30, 2025 and September 30, 2024

(Expressed in Canadian Dollars)

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of long-lived assets

For purposes of assessing impairment under IFRS, assets are grouped at the lowest levels for which there are largely independent cash inflows (cash-generating unit). The Company has a single cash generating unit. Long-lived assets are tested for impairment annually.

An impairment loss is recognized for the amount by which the asset's or cash-generating unit's carrying amount exceeds its recoverable amount, which is the higher of fair value less costs to sell or value-in-use. To determine the value-in-use, management estimates expected future cash flows from the cash-generating unit and determines a suitable pre-tax discount rate in order to calculate the present value of those cash flows. The data used for impairment testing procedures are directly linked to the Company's latest approved budget, adjusted as necessary to exclude the effects of future reorganizations and asset enhancements. Discount factors have been determined for the cash-generating unit and reflect its risk profile as assessed by management.

Impairment losses for the cash-generating unit reduce first the carrying amount of any goodwill allocated to that cash-generating unit, with any remaining impairment loss charged pro rata to the other assets in the cash-generating unit. In allocating an impairment loss, the Company does not reduce the carrying amount of an asset below the highest of its fair value less costs of disposal or its value in use and zero. With the exception of goodwill, all assets are subsequently reassessed for indications that an impairment loss previously recognized may no longer exist. An impairment charge is reversed if the assets' recoverable amount exceeds its carrying amount only to the extent of the new carrying amount does not exceed the carrying value of the asset had it not originally been impaired.

Investment tax credits

The Company applies for investment tax credits in relation to Scientific Research and Experimental Development ("SR&ED") expenditures incurred. An estimate of the refundable investment tax credits is recorded in the period the expenditures are incurred provided there is reasonable assurance that the investment tax credits will be realized. The expenditures incurred are reduced by the amount of the estimated investment tax credits.

The Company claims SR&ED deductions and related investment tax credits for tax purposes based on management's interpretation of the applicable legislation in the Income Tax Act of Canada. These claims are subject to audit by the Canada Revenue Agency and any adjustments that results could affect investment tax credits recorded in the consolidated financial statements. In the opinion of management, the treatment of research and development for income tax purposes is appropriate. During the three months ended September 30, 2025 and three months ended September 30, 2024, the Company did not recognize any amount relating to investment tax credits. As at September 30, 2024, there were no investment tax credits receivable.

Compound financial instruments

Management is required to apply judgment in determining the classification of the components of compound financial instruments between liability, embedded derivative liabilities, and equity components. Factors considered in making these judgments include but are not limited to the terms and conditions of conversion features or incentive equity instruments granted in conjunction with the financial instrument.

Keek Social Inc.

Notes to the Interim Condensed Financial Statements

For the Three Months Ended September 30, 2024 and September 30, 2024

(Expressed in Canadian Dollars)

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Compound financial instruments (continued)

Convertible notes issued with warrants are evaluated whether any embedded derivatives need to be separated from the host instrument. In accordance with IAS 32.30 for compound financial instruments, because equity instruments are defined as contracts evidencing a residual interest in the assets of an entity after deducting all of its liabilities, the warrants are assigned the residual amount of the consideration after deducting the fair value of the liability components and are subsequently carried at historical cost.

Share-based payments

The Company has a stock option plan for directors, officers, employees and consultants. Each tranche in an award is considered a separate award with its own vesting period and grant date fair value. For employees and those performing employee like services the fair value of each tranche is measured at the date of grant using the Black-Scholes option pricing model (Note 7). For non-employees, the fair value of each tranche is measured based on the fair value of the goods or services received, unless that fair value cannot be estimated reliably, in which case, the Company measures their value based on the fair value of the equity instruments granted. Compensation expense is recognized over the tranche's vesting period based on the number of awards expected to vest with the offset credited to contributed surplus. The number of awards expected to vest is reviewed quarterly with any impact being recognized immediately. . On vesting date, the Company revises the estimate to equal the number of equity instrument that ultimately vested. After vesting date, the Company makes no subsequent adjustment to total equity for goods or services received if the share options are later forfeited or they expire at the end of the share option's life.

Consideration received upon the exercise of stock options is credited to share capital and the fair value attributed to these options is transferred from contributed surplus to share capital.

Share capital

Incremental costs directly attributable to the issuance of common shares are recognized as a deduction, net of tax, from the proceeds in share capital in the period the transaction occurs.

Warrants

Proceeds from unit placements are allocated between common shares and warrants issued on a pro rata basis of their relative fair value within the unit, using the Black-Scholes options pricing model to determine the fair value of warrants issued.

Provisions

Provisions are recognized when the Company has a present legal or constructive obligation as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. Provisions are measured based on management's best estimate of the expenditure required to settle the obligation at the end of the reporting period and are discounted to present value where the effect is material. Additionally, the Company performs evaluations to identify onerous contracts and, where applicable, records provisions for such contracts.

Income taxes

Income tax expense consists of current and deferred tax expense. Current and deferred tax are recognized in profit or loss except to the extent that they relate to items recognized directly in equity or other comprehensive income. Current tax is recognized and measured at the amount expected to be recovered from or payable to the taxation authorities based on the income tax rates enacted or substantively enacted at the end of the reporting period and includes any adjustment to taxes payable in respect of previous years.

Keek Social Inc.

Notes to the Interim Condensed Financial Statements

For the Three and Nine Months Ended September 30, 2025 and September 30, 2024

(Expressed in Canadian Dollars)

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Income taxes (continued)

Deferred tax is recognized on any temporary differences between the carrying amounts of assets and liabilities in the consolidated financial statements and the corresponding tax bases used in the computation of taxable earnings. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized and the liability is settled. The effect of a change in the enacted or substantively enacted tax rates is recognized in net earnings and comprehensive income or in equity depending on the item to which the adjustment relates.

Deferred tax assets are recognized to the extent future recovery is probable. At each reporting period end, deferred tax assets are reduced to the extent that it is no longer probable that sufficient taxable earnings will be available to allow all or part of the asset to be recovered.

Provisions for taxes are made using the best estimate of the amount expected to be paid based on a qualitative assessment of all relevant factors. The Company reviews the adequacy of these provisions at the end of the reporting period. However, it is possible that at some future date an additional liability could result from audits by taxing authorities. Where the final outcome of these tax-related matters is different from the amounts that were initially recorded, such differences will affect the tax provisions in the period in which such determination is made.

Income per share

Basic income per share is calculated by dividing the net income for the period by the weighted average number of common shares outstanding during the period. Diluted income per share is calculated similar to basic income per share except that the weighted average number of shares outstanding are increased to include additional common shares that would have been outstanding if potentially dilutive common shares had been issued during the period. The number of additional shares is calculated by assuming that convertible debentures were converted and outstanding stock options and warrants were exercised and that proceeds from such exercises were used to acquire common shares at the average market price during the year. When a net loss is incurred, basic and diluted loss per share are the same because the conversion of convertible debentures and the exercise of options and warrants are anti-dilutive.

IFRS 16 Leases

IFRS 16 specifies how leases will be recognized, measured, presented and disclosed and it provides a single lessee model, requiring lessees to recognize right-of-use assets and lease liabilities for all major leases. The Company's accounting policy under IFRS 16 is as follows:

At inception of a contract, the Company assesses whether a contract is, or contains, a lease based on whether the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. The Company recognizes a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured based on the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, less any lease incentives received. The assets are depreciated to the earlier of the end of the useful life of the right-of-use asset or the lease term using the straight-line method. The lease term includes periods covered by an option to extend if the Company is reasonably certain to exercise that option. In addition, the right-of-use asset can be periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability. The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, and the Company's borrowing rate. The Company used its borrowing rate as the discount rate.

Keek Social Inc.

Notes to the Interim Condensed Financial Statements

For the Three and Nine Months Ended September 30, 2025 and September 30, 2024

(Expressed in Canadian Dollars)

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

IFRS 16 Leases (continued)

The Company has elected to apply the practical expedient not to recognize right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low value assets. The lease payments associated with these leases is recognized as an expense on a straight-line basis over the lease term.

When the Company acts as an intermediate lessor, it accounts for its interests in the head lease and the sublease separately. The Company assesses the lease classification of a sub-lease with reference to the ROU asset arising from the head lease, not with reference to the underlying asset. To classify each lease, the Company makes an overall assessment of whether the lease transfers substantially all of the risks and rewards incidental to ownership of the ROU asset. If this is the case, then the lease is accounted for as a net investment in lease. If not, then it is an operating lease. As part of this assessment, the Company considers certain indicators such as whether the lease is for the major part of the economic life of the ROU asset.

Government Grants

Grants and government assistance are recorded as revenue in the period related expenses are incurred and when reasonable assurance exists that the Company has complied with the terms and conditions of the approved grant program and there is reasonable assurance that the proceeds will be received.

Accounting standards issued but not yet effective

The Company has reviewed new and revised accounting pronouncements that have been issued but are not yet effective. The Company has not early adopted any new standards. Management has determined that there are no new or amended standards that are expected to have a significant impact on the Company's consolidated financial statements in the period of initial application.

Keek Social Inc.

4. PROPERTY AND EQUIPMENT

Furniture and fixtures		Leasehold improvements	Servers	Right of use assets	Domain names	Total
Cost						
Balance at December 31, 2023	41,440	79,277	75,605	161,196	4,054	361,572
Addition	-	-	-	-	-	-
Balance at December 31, 2024	41,440	79,277	75,605	161,196	4,054	361,572
Addition	-	-	-	-	-	-
Balance at September 30, 2025	41,440	79,277	75,605	161,196	4,054	361,572
Accumulated Amortization						
Balance at December 31, 2023	(41,440)	(79,277)	(59,167)	(80,598)	(4,054)	(264,537)
Depreciation expenses	-	-	(16,438)	(53,732)	-	(70,170)
Balance at December 31, 2024	\$(41,440)	\$(79,277)	\$(75,605)	(134,330)	\$(4,054)	\$(334,707)
Depreciation expenses	-	-	-	(26,865)	-	(26,865)
Balance at September 30, 2025	(41,440)	(79,277)	(75,605)	(161,196)	(4,054)	(361,572)
Carrying amount as at:						
Opening Balance	-	-	-	26,865	-	26,865
Ending Balance	-	-	-	-	-	-

Keek Social Inc.

Notes to the Interim Condensed Financial Statements

For the Three and Nine Months Ended September 30, 2025 and September 30, 2024

(Expressed in Canadian Dollars)

5. TRADE PAYABLES AND ACCRUED LIABILITIES

Trade payables and accrued liabilities are comprised of the following:

	September 30, 2025	December 31, 2024
Trade payables	\$332,150	\$332,151
Accrued liabilities	558,401	584,737
Total trade payables and accrued liabilities	\$890,551	\$916,888

6. GOVERNMENT ASSISTANCE

Canada Emergency Business Account Loan

In 2020, the Company obtained \$100,000 in revolving credit from the Government of Canada under the Canada Emergency Business Account Loan ("CEBA") COVID-19 Economic Response Plan. CEBA is granted in the form of an interest-free revolving credit line of which up to \$100,000 may be drawn. On January 1, 2021, the balance remaining on the revolving credit automatically converted to a non-revolving term loan. Effective January 1, 2024, the date of repayment was extended to January 18, 2024, and then March 21, 2024, with any outstanding balance on the term loan bearing interest at a rate of 5% per annum. The term loan matures on December 31, 2025. As \$70,000 of the outstanding balance of the non revolving term loan was not repaid on or before March 21, 2024, the remaining \$30,000 of the balance is not forgiven.

The CEBA loan is accounted for as a financial liability measured at amortized cost in accordance with IFRS 9. Any benefit arising from the below market interest rate was assessed under IAS 20, Accounting for Government Grants and Disclosure of Government Assistance. No government grant income was recognized during the nine months ended September 30, 2025 (nine months ended September 30, 2024 – \$nil).

	September 30, 2025	December 31, 2024
Current portion	100,000	\$100,000
Non-current portion	-	-
Total	100,000	\$100,000

Keek Social Inc.

Notes to the Interim Condensed Financial Statements

For the Three and Nine Months Ended September 30, 2025 and September 30, 2024

(Expressed in Canadian Dollars)

7. SHARE CAPITAL

Authorized	
Unlimited	common shares, no par value

Pursuant to a resolution passed by shareholders on August 26, 2025, the Company consolidated its common shares on the basis of fifty (50) existing common shares for one (1) new common share (the "Share Consolidation"). The Share Consolidation was accepted by the TSX Venture Exchange and became effective at the opening of markets on October 3, 2025. Unless otherwise stated, all references to common shares, stock options, warrants and per share amounts in these interim financial statements have been retrospectively restated to give effect to the Share Consolidation.

Warrants

As at September 30, 2025, a summary of the status of the Company's warrants is presented below:

	Three Months Ended September 30, 2025	Year ended December 31, 2024
	Number of Warrants Weighted Average Exercise Price	Number of Warrants Weighted Average Exercise Price
Beginning balance	191,666 \$4.00	191,666 \$4.00
Granted	- -	- -
Expired	(191,666) \$4.00	- -
Ending balance	- -	191,666 \$4.00

The Company had no warrants outstanding at September 30, 2025:

Keek Social Inc.

Notes to the Interim Condensed Financial Statements

For the Three and Nine Months Ended September 30, 2025 and September 30, 2024

(Expressed in Canadian Dollars)

7. SHARE CAPITAL (continued)

Stock Option Plan

The Company has a stock option plan (the “Plan”) which provides for the issuance of stock options to directors, officers, employees, consultants, and preferred partners with exercise prices not less than the discounted market price on the date of grant. The Plan restricts the maximum number of stock options authorized by the Board of Directors for issuance at any one time to 1,115,240 (consolidated number) as at September 30, 2025. Options granted under the Stock Option Plan to persons who do not perform investor relations activities for the Company vest over a period as determined by the Board of Directors. Options granted to consultants performing investor relations activities vest in stages over 12 months with no more than one quarter of the options vesting in any three-month period.

All stock option figures and exercise prices in these interim financial statements have been adjusted retrospectively to reflect the Share Consolidation described above.

The following summarizes the stock option activities under the Plan:

	Three Months Ended September 30, 2025		Year Ended December 31, 2024	
	Number of Options	Weighted Average Exercise Price	Number of Options	Weighted Average Exercise Price
Beginning balance	722,856	\$2.70	862,356	\$2.75
Granted	499,856	\$2.50	-	-
Expired/cancelled	(685,356)	-	(139,500)	\$2.50
Ending balance	537,356	\$2.65	722,856	\$2.70
Exercisable	537,356	\$2.65	722,856	\$2.70

The Company had the following options outstanding at September 30, 2025:

Exercise Price	Options Outstanding	Weighted Average Remaining Contractual Life	Weighted Average Exercise Price	Options Exercisable
\$5.00	37,500	1.91 years	\$5.00	37,500
\$2.50	499,856	4.38 years	\$2.50	499,856
	537,356	4.28 years		537,356

Keek Social Inc.

Notes to the Interim Condensed Financial Statements

For the Three and Nine Months Ended September 30, 2025 and September 30, 2024

(Expressed in Canadian Dollars)

8. SECURED NOTES AND CONVERTIBLE DEBT

In October 2018, the Company issued \$250,000 principal secured notes, which bear interest at a rate of 15% per annum payable monthly, with the principal balance being repayable twelve months from the date issued. These notes are secured by a General Security Agreement over all present and future assets and intangibles of the Company. As at September 30, 2025, there is \$250,000 outstanding (December 31, 2024 – \$250,000).

During the three months ended September 30, 2025, the Company made interest payments of \$28,150 (September 30, 2024: \$28,150) to certain holders.

9. RELATED PARTY TRANSACTIONS

	September 30, 2025	December 31, 2024
Due to Riavera (see below)	\$1,134,295	\$1,172,520
Total	\$1,134,295	\$1,172,520

Related party transactions are in the normal course of business and are measured at the exchange amount which is the amount of consideration established by and agreed to by the related parties. Related party transactions for the three months ended September 30, 2025, are as follows:

Key management compensation

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Company, directly or indirectly, including any director (whether executive or otherwise). The compensation expense incurred with key management, which included all directors as well as Chief Executive Officer and Chief Financial Officer for the Nine months ended September 30, 2025, was NIL (Nine months e Riavera is a company controlled by a director and officer of the Company. Amounts due to Riavera are unsecured, non interest bearing and have no fixed terms of repayment. ended September 30, 2024: \$315,000) included in consulting fees and stock-based compensation.

Keek Social Inc.

Notes to the Interim Condensed Financial Statements

For the Three and Nine Months Ended September 30, 2025 and September 30, 2024

(Expressed in Canadian Dollars)

10. SEGMENTED INFORMATION

Management assesses performance and makes decisions about allocating resources based on this one segment. All of the Company's assets are located in Canada. The following table shows the revenue for the Nine months ended September 30, 2025 and the Nine months ended September 30, 2024, based on the geographic location of the customers.

During the nine months ended September 30, 2025, the Company generated no revenue from continuing operations (nine months ended September 30, 2024 – \$3,109,750, all of which related to the Peaks assets now classified as discontinued operations; see Note 16).

	September 30, 2025	September 30, 2024
Canada	-	\$92,260
United States	-	2,671,835
Africa, The Middle East, and India	-	221,373
Europe	-	104,648
Others	-	28,104
Total	-	\$3,109,750

Keek Social Inc.

Notes to the Interim Condensed Financial Statements

For the Three and Nine Months Ended September 30, 2025 and September 30, 2024

(Expressed in Canadian Dollars)

II. LEASE LIABILITIES

The continuity of lease liabilities for the year ended December 31, 2024 is as follows:

Lease liabilities, December 31, 2023	\$87,805
Lease payments made	(64,324)
Interest expense recognized	8,485
Lease liabilities, December 31, 2024	30,966
Current portion of lease liabilities	30,966
Long term portion of lease liabilities	-

The continuity of lease liabilities for the Nine months ended September 30, 2025 is as follows:

	Total
Lease liabilities, December 31, 2024	31,966
Lease payments made	(31,982)
Interest expense recognized	16
Lease liabilities, September 30, 2025	-
Current portion of lease liabilities	-
Long term portion of lease liabilities	-

During the nine months ended September 30, 2025, the Company's office lease expired and the related right of use asset and lease liability were fully derecognized. No gain or loss was recognized on derecognition of the lease liability.

Keek Social Inc.

Notes to the Inter Financial Statements

For the Three and Nine Months Ended September 30, 2025 and September 30, 2024

(Expressed in Canadian Dollars)

12. LEGAL PROCEEDINGS, CONTINGENCIES, AND PROVISIONS

The Company, in the course of its normal operations, is subject to claims, lawsuits, and contingencies. Accruals are made in instances where it is probable that liabilities may be incurred and where such liabilities can be reasonably estimated. Although it is possible that liabilities may be incurred in instances for which no accruals have been made, the Company does not believe that the ultimate outcome of these matters would have a significant impact on its consolidated financial position.

- (a) During the year ended February 28, 2017, a claim was initiated against the Company regarding finder's fees for brokering investments and business partnerships. The Plaintiff claimed damages in the amount of \$15,650,000. The Company is defending the lawsuit and believes the claim is completely without merit. Although the outcome of the claim is not determinable, Management strongly believes the financial impact is insignificant. The claim remains outstanding as at September 30, 2024.
- (b) The Company has recorded a provision for expected decommissioning costs for an oil/gas well owned by one of the Company's subsidiaries amounting to \$210,372 as of September 30, 2025, (December 31, 2024: \$210,372).

	September 30, 2025	December 31, 2024
Well restoration provision	210,372	210,372
	\$210,372	\$210,372

Keek Social Inc.

Notes to the Interim Condensed Financial Statements

For the Three and Nine Months Ended September 30, 2025 and September 30, 2024

(Expressed in Canadian Dollars)

13. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

- **Fair Values**

The carrying amounts of cash, trade receivables, trade payables and accrued liabilities, customer deposits, secured notes and amounts due to related parties approximate their fair values due to their short term maturities and/or market terms. Fair value represents 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 and is best evidenced by a quoted market price, if one exists. The fair values of the secured notes approximate their carrying amounts as they bear terms similar to those of comparable instruments.

The Company follows a three-tier categorization for its financial instruments. The hierarchy is summarized as:

- Level 1 – quoted prices (unadjusted) in active markets for identical assets and liabilities;
- Level 2 – inputs that are observable for the asset or liability, either directly (prices) or indirectly (derived from prices) from observable market data; and
- Level 3 – inputs for assets and liabilities not based upon observable market data.

As at September 30, 2025, and September 30, 2024, cash was carried at Level 1 in the fair value hierarchy.

- **Market risk**

Market risk is the risk that the fair value or the future cash flows of a financial instrument will fluctuate because of changes in market prices. The Company's primary market exposures are to foreign exchange risk and interest rate risk.

Keek Social Inc.

Notes to the Interim Condensed Financial Statements

For the Three and Nine Months Ended September 30, 2025 and September 30, 2024

(Expressed in Canadian Dollars)

13. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT (continued)

- **Interest Rate Risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Company's interest rate risk is primarily related to the Company's interest-bearing debts on its consolidated statements of financial position. The secured notes bear interest at fixed rates of 15%, thereby minimizing the Company's exposure to cash flow interest rate risk. The company considers interest rate risk to be immaterial.

- **Foreign Exchange Risk**

The Company is subject to foreign exchange rate risk as it enters into transactions denominated in currencies other than the Company's functional currency, which is the Canadian dollar. The maximum exposure to foreign currency risk is equal to amounts held in foreign currencies at the Statement of Financial Position date. As at the reporting date only trade receivables of the Company had exposure to currency risk being represented in USD.

- **Liquidity Risk**

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company manages liquidity risk through the management of its capital structure as outlined in Note 17(g) to the consolidated financial statements. The Company has revenue from operations however continues to rely on equity and debt funding to support its growth and corporate activities. Should the need for further equity or debt funding arise, there is a risk that the Company may not be able to sell new common shares at an acceptable price or debt instruments at an acceptable interest rate level.

The Company has sustained losses over the last number of periods and has financed these losses mainly through a combination of equity and debt offerings. Management has been able to raise sufficient funds to finance its operations in the past through private placements of both equity and debt and believes that it has the ability to raise sufficient cash to meet its contractual obligations that are coming due in 2025 and to fund any operating losses that may occur in the upcoming periods.

As at September 30, 2025, the Company had no outstanding lease liabilities (Note 11).

Keek Social Inc.

Notes to the Interim Condensed Financial Statements

For the Three and Nine Months Ended September 30, 2025 and September 30, 2024

(Expressed in Canadian Dollars)

13. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT (continued)

a. Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge their obligations. Financial instruments that potentially expose the Company to this risk consist of cash and note receivable. The Company's cash is on deposit with Canadian Tier I chartered banks therefore the associated credit risk is low. The Company's maximum exposure to credit loss is the carrying amount of financial assets at the reporting date, as summarized below:

	September 30, 2025	December 31, 2024
Cash	\$39,454	\$33,250
Note receivable	1,076,077	1,179,590
Current portion of note receivable	-	779,378
Total	1,115,531	\$1,992,218

The Company reviews the banks and financial institutions it deals with to ensure that standards of credit worthiness are maintained. Trade receivables are with large credit card processing companies with stable financial conditions thereby mitigating company's credit risk. Historically, the company has not suffered any material losses related to credit risk. The Company believes it is not exposed to significant credit risk.

b. Capital Management

The Company considers its capital to be equity attributable to shareholders, which is comprised of share capital, contributed surplus, warrants reserve and deficit. As at September 30, 2025, the Company had a capital deficiency of - \$1,034,602 (December 31, 2024 - \$281,380).

The Company's objectives when managing capital are: to safeguard its ability to continue as a going concern; and, to have sufficient capital to fund the growth and operations of its social media products and technologies for the benefit of its shareholders.

There were no changes in the Company's management of its capital during the three months ended September 30, 2025. The Company is not subject to any externally imposed capital requirements.

In order to maintain its capital structure, the Company is dependent on equity and/or debt funding and, when necessary, raises capital through the issuance of equity instruments, comprised of common shares, warrants, and incentive stock options, and through the issuance of debt instruments. The Company reviews its capital management methods and requirements on an ongoing basis and makes adjustments accordingly.

Keek Social Inc.

Notes to the Interim Condensed Financial Statements

For the Three and Nine Months Ended September 30, 2025 and September 30, 2024

(Expressed in Canadian Dollars)

14. SUBSEQUENT EVENTS

Pursuant to a resolution passed by shareholders August 26, 2025, the Company has consolidated its capital on a 50 old for 1 new (50:1) basis. The name of the Company has also concurrently been changed from Personas Social Incorporated to Keek Social Inc. Following the consolidation there are 6,943,121 common shares issued and outstanding, not accounting for the rounding of fractional shares. The consolidation was accepted by the TSX Venture Exchange (TSXV) on October 1, 2025 to be effective at the opening October 3, 2025. The stock trading symbol "KEEK" has remained the same. The stock trading symbol was previously changed from "PRSN" to "KEEK" as announced June 5, 2025 and made effective at the opening June 9, 2025.

The Share Consolidation and name change described above are non adjusting subsequent events. Accordingly, no adjustments have been recorded in these interim financial statements.

15. AUTHORIZATION OF INTERIM CONDENSED FINANCIAL STATEMENTS

The interim financial statements were authorized for issuance by the Board of Directors on Nov 28, 2025.

16. DISCONTINUED OPERATIONS

The operating results of the Peaks asset reported herein as discontinued operations are as follows:

(Canadian Dollars)	Three Months Ended September 30, 2025	Three Months Ended September 30, 2024	Nine Months Ended September 30, 2025	Nine Months Ended September 30, 2024
Revenue	-	960,528	-	3,109,750
Cost of sales	-	(525,205)	-	(1,614,252)
Wages and salaries	-	(36,874)	-	(107,371)
General and administrative	-	(31,043)	-	(130,279)
Advertising and promotion	-	(15,175)	-	(50,561)
Consulting fees	-	(197,231)	-	(590,798)
Professional fees	-	(49,788)	-	(160,906)
Insurance	-	(21,762)	-	(68,319)
Rent	-	(7,771)	-	(28,178)
Depreciation	-	(12,865)	-	(39,716)
Pre-tax income for the period	-	62,814	-	319,370
Income tax recovery (expense)	-	-	-	-
Net income from discontinued operations	-	62,814	-	319,370