This short form prospectus is a base shelf prospectus. This short form base shelf prospectus has been filed under legislation in each of the provinces and territories of Canada that permits certain information about these securities to be determined after this prospectus has become final and that permits the omission from this short form base shelf prospectus of that information. The legislation requires the delivery to purchasers of a prospectus supplement containing the omitted information within a specified period of time after agreeing to purchase any of these securities, except in cases where an exemption from such delivery requirements is available.

This short form prospectus constitutes a public offering of these securities only in those jurisdictions where they may be lawfully offered for sale and therein only by persons permitted to sell such securities. See "Plan of Distribution". ***No securities regulatory authority has expressed an opinion about these securities and it is an offence to claim otherwise.***

Information has been incorporated by reference in this prospectus from documents filed with securities commissions or similar authorities in Canada. *Copies of the documents incorporated herein by reference may be obtained on request without charge from the Chief Financial Officer of BIGG Digital Assets Inc., Suite #220 - 1130 West Pender Street, Vancouver, British Columbia, V6E 4A4, Telephone 844-515-2646 and are also available electronically at www.sedarplus.ca.*

The securities offered hereby have not been and will not be registered under the United States Securities Act of 1933, as amended (the "U.S. Securities Act"), or the securities laws of any state of the United States (as defined in Regulation S under the U.S. Securities Act) and may not be offered, sold or delivered, directly or indirectly, in the United States of America, its territories, possessions or the District of Columbia (the "United States") or to, or for the account or benefit of, a U.S. person (as such term is defined in Regulation S under the U.S. Securities Act) unless registered under the U.S. Securities Act and any applicable securities laws of any state of the United States or an exemption from such registration requirements of the U.S. Securities Act and any applicable securities laws of any state of the United States are available. This short form prospectus does not constitute an offer to sell or a solicitation of an offer to buy any of these securities within the United States or to any U.S. Person, see "Plan of Distribution" below.

SHORT FORM BASE SHELF PROSPECTUS

New Issue May 11, 2026

BIGG DIGITAL

BIGG DIGITAL ASSETS INC.
Suite 220 – 1130 West Pender Street
Vancouver, British Columbia V6E 4A4

$50,000,000

COMMON SHARES
WARRANTS
SUBSCRIPTION RECEIPTS
DEBT SECURITIES
UNITS

BIGG Digital Assets Inc. ("**BIGG**" or the "**Company**") may offer and sell, from time to time, the following securities: common shares in the authorized share structure of the Company ("**Common Shares**"); warrants to purchase Common Shares and other Securities (as defined below) ("**Warrants**"); subscription receipts convertible into Common Shares or other Securities ("**Subscription Receipts**"); debt securities, which may consist of bonds, debentures, notes or other evidences of indebtedness of any kind, nature or description, and which may be issuable in series ("**Debt Securities**"); and units comprised of one or more of any of the foregoing Securities, or any combination of such Securities ("**Units**"), or any combination of such securities (all of the foregoing being, collectively, the "**Securities**" and, individually, a "**Security**"), for up to an aggregate initial offering price not to exceed $50,000,000 (or the equivalent, at the date of issue, in any other currency or currencies, as the case may be), in one or more transactions during the 25-month period that this short form base shelf prospectus (this "**Prospectus**"), including any amendments thereto, remains effective.

The specific terms of any offering of Securities will be set forth in an applicable prospectus supplement (in each case, a "**Prospectus Supplement**") and may include, where applicable: (i) in the case of Common Shares, the number of Common Shares offered and the issue price; (ii) in the case of Warrants, the designation, number and terms of the Common Shares or other Securities issuable upon exercise of the Warrants, any procedures that will result in the adjustment of these numbers, the exercise price, dates and periods of exercise, and any other specific terms; (iii) in the case of Subscription Receipts, the designation, number and terms of the securities issuable upon satisfaction of certain release conditions, any procedures that will result in the adjustment of these numbers, any additional payments to be made to holders of Subscription Receipts upon satisfaction of the release conditions, the terms of the release conditions, the terms governing the escrow of all or a portion of the gross proceeds from the sale of the Subscription Receipts, terms for the refund of all or a portion of the purchase price for the Subscription Receipts in the event that the release conditions are not met or any other specific terms; (iv) in the case of Debt Securities, the specific designation, aggregate principal amount, maturity, interest provisions, authorized denominations, offering price, covenants, events of default, any terms for redemption or retraction, any exchange or conversion terms, and any other terms specific to the Debt Securities being offered; and (v) in the case of Units, the designation, number and terms of the Common Shares, Warrants, Subscription Receipts, or Debt Securities forming part of the Units, any procedures that will result in the adjustment of these numbers, the exercise price, the dates and periods of exercise, the currency in which the Units are issued, and any other terms specific to the Units being offered. A Prospectus Supplement may include specific variable terms pertaining to the Securities that are not within the parameters described in this Prospectus. The Company does not intend to issue "novel" securities pursuant to this Prospectus, as such term is defined under National Instrument 44-102 – *Shelf Distributions* ("**NI 44-102**").

In addition, Securities may be offered and issued in consideration for the acquisition of other businesses, assets or securities by the Company or a subsidiary of the Company. The consideration of any such acquisition may consist of any of the Securities separately, a combination of Securities, or any combination of, among other things, Securities, cash and assumption of liabilities.

All shelf information permitted under applicable securities legislation to be omitted from this Prospectus will be contained in one or more Prospectus Supplements that will be delivered to purchasers together with this Prospectus to the extent required by applicable securities laws. Each Prospectus Supplement will be incorporated by reference into this Prospectus for the purposes of applicable securities legislation as of the date of such Prospectus Supplement, and only for the purposes of the distribution of the Securities to which such Prospectus Supplement pertains.

This Prospectus constitutes a public offering of Securities only in those jurisdictions where they may be lawfully offered for sale, and therein only by persons permitted to sell the Securities. The Company may offer and sell the Securities to or through underwriters purchasing as principal, and may also sell the Securities to one or more purchasers directly, through applicable statutory exemptions, or through agents designated by the Company from time to time.

The Securities may be sold from time to time in one or more transactions at a fixed price or prices which may be changed or at non-fixed prices. This Prospectus may qualify an "at-the-market distribution", as defined in NI 44-102. If offered on a non-fixed price basis, the Securities may be offered at market prices prevailing at the time of sale, at prices determined by reference to the prevailing price of a specified security in a specified market, or at prices to be negotiated with purchasers, including sales in transactions that are deemed to be "at-the-market distributions", sales made directly on the TSX Venture Exchange (the "**TSXV**") or other existing trading markets for the Securities, and as set forth in an accompanying Prospectus Supplement, in which case the compensation payable to an underwriter, dealer or agent in connection with any such sale will be decreased by the amount, if any, by which the aggregate price paid for the Securities by the purchasers is less than the gross proceeds paid by the underwriter, dealer or agent to the Company. The price at which the Securities will be offered and sold may vary from purchaser to purchaser and during the period of distribution. See "*Plan of Distribution*".

In connection with any offering of Securities, except as otherwise set out in a Prospectus Supplement relating to a particular offering of Securities, the underwriters, dealers or agents may over-allot or effect transactions which stabilize or maintain the market price of the Securities offered at a level above that which might otherwise prevail in the open market. Such transactions may be commenced, interrupted or discontinued at any time. However, no underwriter of an "at-the-market distribution", as defined in NI 44-102, and no person or company acting jointly or in concert with such an underwriter, may, in connection with such a distribution, enter into any transaction that is intended to stabilize or maintain the market price of the Securities or Securities of the same class as the Securities distributed under this Prospectus and Prospectus Supplement, including selling an aggregate number or principal amount of Securities that would result in an underwriter creating an over-allocation position in the Securities. A purchaser who acquires Securities forming part of the underwriters', dealers' or agents' over-allotment position acquires those Securities under this Prospectus and the Prospectus Supplement relating to the particular offering of Securities, regardless of whether the overallotment position is ultimately filled through the exercise of the over-allotment option or secondary market purchases. See "*Plan of Distribution*".

The Company's Common Shares are listed and posted for trading on the TSXV under the symbol "BIGG", on the OTCQB under the symbol "BBKCF", and on the Frankfurt Exchange under "WKN: A2PS9W". On May 8, 2026, the last trading day prior to the date of this Prospectus, the closing price of the Common Shares on the TSXV was $0.07.

An investment in the Company's securities involves a high degree of risk. A prospective purchaser should therefore review this Prospectus and the documents incorporated by reference in their entirety and carefully consider the risk factors described under "*Risk Factors*" prior to investing in such Securities.

Unless otherwise specified in a Prospectus Supplement, there is no market through which the Warrants, Subscription Receipts, Debt Securities or Units may be sold and you may not be able to resell any of such securities, purchased under this Prospectus or any Prospectus Supplement. This may affect the pricing of such securities on the secondary market, the transparency and availability of trading prices, the liquidity of the securities, and the extent of issuer regulation. See "*Risk Factors*".

THE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE UNITED STATES SECURITIES AND EXCHANGE COMMISSION NOR ANY STATE OR CANADIAN SECURITIES COMMISSION OR REGULATORY AUTHORITY, NOR HAS THE SEC OR ANY STATE OR CANADIAN SECURITIES COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENCE.

Prospective investors should be aware that the acquisition of the Securities may have tax consequences. Such consequences may not be described fully herein or in any applicable Prospectus Supplement. Prospective investors should read the discussion contained in this Prospectus under the heading *"Certain Canadian Federal Income Tax Considerations"* as well as the tax discussion, if any, contained in the applicable Prospectus Supplement with respect to a particular offering of Securities and consult your own tax advisor with respect to your own particular circumstances.

An investment in the Securities is highly speculative and involves significant risks that should be carefully considered by prospective investors before purchasing such Securities. The risks outlined in this Prospectus and in the documents incorporated by reference herein should be carefully reviewed and considered by prospective investors in connection with an investment in such Securities. See *"Cautionary Note Regarding Forward Looking Information"* and *"Risk Factors"*.

No underwriter, agent or dealer has been involved in the preparation of this Prospectus or performed any review of the contents of this Prospectus.

No person is authorized by the Company to provide any information or to make any representation other than as contained in this Prospectus in connection with the issue and sale of the Securities offered hereunder. Prospective investors should assume that the information appearing in this Prospectus or any Prospectus Supplement is accurate only as of the date of such document unless otherwise specified. The Company's business, financial condition, results of operations and prospects may have changed since such date.

The head office and registered office of the Company is located at Suite 220 – 1130 West Pender Street, Vancouver, BC V6E 4A4.

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ABOUT THIS SHORT FORM BASE SHELF PROSPECTUS

An investor should rely only on the information contained in this Prospectus (including the documents incorporated by reference herein) and is not entitled to rely on parts of the information contained in this Prospectus (including the documents incorporated by reference herein) to the exclusion of others. The Company has not authorized anyone to provide investors with additional or different information. The Company is not offering to sell the Securities in any jurisdictions where the offer or sale of the Securities is not permitted. The information contained in this Prospectus (including the documents incorporated by reference herein) is accurate only as of the date of this Prospectus (or the date of the document incorporated by reference herein, as applicable), regardless of the time of delivery of this Prospectus or any sale of the Common Shares, Debt Securities, Subscription Receipts, Warrants and/or Units. The Company's business, financial condition, results of operations and prospects may have changed since the date of this Prospectus.

GENERAL MATTERS

Unless otherwise noted or the context indicates otherwise, references to the "**Company**", "**BIGG**", "we", "us", "our" or similar terms in this Prospectus and any Prospectus Supplement refer to BIGG Digital Assets Inc. together, where context requires, with its subsidiaries.

The Company has not authorized anyone to provide readers with information different from that contained in this Prospectus. The Company takes no responsibility for, and can provide no assurance as to the reliability of, any other information that others may give readers of this Prospectus. The Company is not making an offer of Securities in any jurisdiction where the offer is not permitted.

Readers should not assume that the information contained or incorporated by reference in this Prospectus is accurate as of any date other than the date of this Prospectus or the respective dates of the documents incorporated by reference in this Prospectus, unless otherwise noted in this Prospectus or as required by law. It should be assumed that the information appearing in this Prospectus, any Prospectus Supplement and the documents incorporated by reference herein and therein, are accurate only as of their respective dates. The business, financial condition, results of operations and prospects of the Company may have changed since those dates.

This Prospectus shall not be used by anyone for any purpose other than in connection with an offering of Securities as described in one or more Prospectus Supplements. The Company does not undertake to update the information contained or incorporated by reference in this Prospectus, including any Prospectus Supplement, except as required by applicable securities laws. Information contained on, or otherwise accessed through, the website of the Company, www.biggdigitalassets.com, shall not be deemed to be a part of this Prospectus and such information is not incorporated by reference in this Prospectus.

This Prospectus provides a general description of the securities that the Company may offer. Each time the Company sells securities under this Prospectus, it will provide you with a Prospectus Supplement that will contain specific information about the terms of that offering. The Prospectus Supplement may also add, update or change information contained in this Prospectus. Before investing in any securities, you should read both this Prospectus and any applicable Prospectus Supplement together with additional information described below under "*Documents Incorporated by Reference*".

Information contained in this Prospectus should not be construed as legal, tax or financial advice and readers are urged to consult their own professional advisors in connection with this Prospectus.

CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS

This Prospectus and the documents incorporated by reference herein contain or incorporate by reference "forward-looking information" with respect to the Company. Forward-looking information is characterized by words such as "plans", "expects", "is expected", "budgets", "scheduled", "targets", "projects", "intends", "believes", "anticipates", "estimates", "forecasts" or variations (including negative variations) and other similar words or phrases, or statements that certain actions, events or results "may", "could", "would", "should", "might" or "will" be taken, occur, or be achieved - or by discussions of strategy, and includes any forecasts appearing in this Prospectus, any Prospectus Supplement or in the documents incorporated by reference in this Prospectus. In order to give such forward-looking information, the Company has made certain assumptions about its business, operations, the economy and the digital assets industry in general. In this respect, the Company has assumed that its operations will remain consistent with management's expectations, contracted parties will provide goods and services on agreed timeframes, required regulatory approvals will be received and maintained, no material adverse change will occur, and no significant events will occur outside of the Company's normal course of business. No assurance can be given that the expectations in any forward-looking information will prove to be correct and, as such, the forward-looking information included in this Prospectus or any Prospectus Supplement should not be unduly relied upon.

Forward-looking information includes, but is not limited to, the use of proceeds of an offering of Securities; the timing for completion of any offering of Securities; statements with respect to future business strategy, competitive strengths, and goals; the expansion and growth of the Company's business, operations and plans; potential revenue and cost saving synergies; projected milestones and timelines; the intention to scale operations and make investments in technology; new revenue streams; estimated sales, revenue, margins and cost metrics; the anticipated business, operations and financial performance and condition of the Company; management's expectation with respect to the success of the Company in its industry; expectations regarding the Company's ability to raise capital; market prices; values and other economic indicators; statements with respect to potential acquisitions; the expansion into additional markets; expectations of market size and growth in Canada, the United States and globally; expectations for other economic, business, regulatory and/or competitive factors related to the Company or the crypto and blockchain industries generally; and other events or conditions that may occur in the future.

Forward-looking information and statements are based on certain material assumptions and analysis made by the Company, and the opinions and estimates of management as of the date such statements are made and they represent management's best judgment based on facts and assumptions that management considers reasonable in light of its experience and perception of historical trends, current conditions and expected future developments and other factors it believes are appropriate, and are inherently subject to a variety of risks and uncertainties and other known and unknown factors that could cause actual events or results to differ materially from those described in, or implied by, the forward-looking information.

Forward-looking information involve known and unknown risks, uncertainties and other factors which may cause the actual results, performance or achievements of the Company to be materially different from any future results, performance or achievements expressed or implied by the forward-looking statements. Such factors include, among others; the Company's history of net losses and negative cash flow; the Company's use of additional funding to develop its business; future business strategy; changes in technology, customer markets and demand for the Company's services; the efficacy of the Company's product offerings; sales and margin risk; acquisition and integration risks; dependence on economic and market conditions including, but not limited to, access to equity or debt capital on favourable terms if required; changes in market dynamics including business relationships and competition; information system risks; risks associated with the introduction of new products; product design risk; environmental risks; customer and vendor risks; credit risks; tax and insurance related risks; risks of legislative changes; risks relating to remote operations; key executive risk; risk of litigation, including with respect to intellectual property infringement; risks related to contracts with third party service providers; risks related to the enforceability of contracts; risks related to the economy generally; the limited operating history of the Company; reliance on the expertise and judgment of senior management of the Company; risks related to proprietary intellectual property and potential infringement by third parties; failure to protect the Company's intellectual property rights; risks relating to financing activities including leverage; risks relating to the management of growth; increased costs associated with the Company being a publicly traded company; increasing competition in the crypto and blockchain industries; reliance on key inputs, suppliers and skilled labour; cyber-security risks; failure to complete target acquisitions on the expected terms or at all; liabilities associated with acquired companies or assets; the expected results of the corporate acquisitions could differ from management's expectations; failure to achieve potential revenue; the Company's failure to economically commercialize its service; the Company's inability to maintain or improve its competitive position; the Company's failure to retain key personnel and hire additional personnel needed to develop its business; the Company's failure to adequately evaluate its current business and future prospects; risks related to quantifying the Company's target market; risks related to industry growth and consolidation; fraudulent activity by employees, contractors and consultants; conflicts of interest; risks related to the cost structures of certain projects; risks relating to certain remedies being limited and the difficulty of enforcement of judgments and effecting service outside of Canada; risks related to future dispositions; sales by existing shareholders of the Company (the "**Shareholders**"); risks related to international conflicts; the limited market for securities of the Company; price volatility of the Common Shares; no guarantee regarding use of available funds; currency fluctuations; other factors beyond the Company's control; and as well as those factors included herein and elsewhere in the Company's public disclosure.

Forward-looking information included or incorporated by reference in this Prospectus includes, but is not limited to, statements with respect to the future financial or operating performance of the Company and its subsidiaries; the Company's expectations with respect to future growth; the Company's expectations with respect to achievement of its business objectives and milestones; the legislative and regulatory environment; the impact of increasing competition; the ability to obtain regulatory and shareholder approvals; the Company's ability to successfully develop its businesses; the Company's expectations with respect to the use of net proceeds of future offerings and the use of the available funds following completion of such offerings; requirements for additional capital; the Company's expectations regarding its revenue, expenses and operational costs; the Company's anticipated cash needs; and the Company's intention to grow the business and its operations.

This list is not exhaustive of the factors that may affect any of the Company's forward-looking statements. Although the Company believes its expectations are based upon reasonable assumptions and have attempted to identify important factors that could cause actual actions, events or results to differ materially from those described in forward-looking statements, there may be other factors that cause actions, events or results not to be as anticipated, estimated or intended. See the section entitled "*Risk Factors*" below, and in the section entitled "*Risk Factors*" in the AIF (as defined herein), for additional risk factors that could cause results to differ materially from forward-looking statements.

Forward-looking statements are based on certain assumptions and estimates made by us in light of the experience and perception of historical trends, current conditions, expected future developments, including projected growth in the industry of digital currencies, which are based on computer-generated cryptographic protocols and distributed ledger technologies (collectively, "Cryptocurrencies"), and other factors we believe are appropriate and reasonable in the circumstances, but there can be no assurance that such assumptions and estimates will prove to be correct.

Except for statements of historical fact relating to BIGG, information contained in this Prospectus constitutes forward-looking information, including but not limited to, statements with respect to:

- financial, operational and other projections and outlooks as well as statements or information concerning future operation plans, objectives, performance, revenues, growth, acquisition strategies, profits or operating expenses;
- the Company's anticipated cash needs and its ability to obtain necessary financing on acceptable terms, and requirements for additional capital and future financing options;
- general economic, financial market, regulatory and political conditions in which the Company operates will remain the same;
- the ability to maintain and grow consumer interest in the Company's products and services;
- the Company's expectations with respect to advancement of its product offerings;
- the acceptance by the Company's customers and the marketplace of new technologies and solutions;
- the ability to attract and retain qualified personnel, as well as tools and services in a timely and cost-efficient manner;
- the ability to conduct operations in an efficient and effective manner;
- the resolution of any legal matters;
- the Company's competitive position and the regulatory environment in which the Company operates;
- marketing plans and other promotional activities;
- anticipated trends and challenges in the Company's business and the markets in which it operates;
- the Company's historical investment approach, objectives and strategy, including its focus on specific sectors; and
- other expectations of the Company.

All forward-looking information contained in this Prospectus, any Prospectus Supplement and the documents incorporated by reference in this Prospectus is given as of the date hereof or thereof, as the case may be, and is based upon the opinions and estimates of management and information available to management of the Company as at the date hereof or thereof. The Company undertakes no obligation to update or revise the forward-looking information contained in this Prospectus, any Prospectus Supplement and the documents incorporated by reference herein, whether as a result of new information, future events or otherwise, except in accordance with applicable securities laws. The forward-looking statements contained in this Prospectus are expressly qualified by this cautionary statement. Investors should read this entire Prospectus, and each applicable Prospectus Supplement and consult their own professional advisors to ascertain and assess the income tax and legal risks and other aspects of their investment in the Securities.

Although the Company believes that the expectations reflected in such forward-looking information are reasonable, it can give no assurance that such expectations will prove to have been correct. The purpose of the forward-looking statements is to provide the reader with a description of management's expectations regarding the Company's performance and may not be appropriate for other purposes. Readers should not place undue reliance on forward-looking statements made herein. Investors are urged to read the Company's filings with Canadian securities regulatory agencies, which can be viewed online under the Company's issuer profile on the System for Electronic Document Analysis and Retrieval + ("**SEDAR+**") at www.sedarplus.ca. Forward-looking statements involve known and unknown risks, uncertainties and other factors, which may cause actual results to differ materially from those anticipated in such forward-looking statements.

IMPORTANT NOTICE ABOUT INFORMATION IN THIS PROSPECTUS

Investors should rely only on information contained in this Prospectus, each applicable Prospectus Supplement or any information incorporated by reference herein and therein. The Company has not authorized anyone to provide investors with different or additional information. If anyone provides the reader with different or additional information, the reader should not rely on it. The Company is not making an offer to sell the Securities in any jurisdiction where the offer or sale is not permitted. Investors should assume that the information contained in this Prospectus, any Prospectus Supplement or in any document incorporated or deemed to be incorporated by reference in this Prospectus and any Prospectus Supplement(s) is accurate only as of the respective date of the document in which such information appears. The business, financial condition, results of operations and prospects of the Company may have changed since those dates. The Company does not undertake to update the information contained or incorporated by reference in this Prospectus, including any Prospectus Supplement, except as required by applicable securities laws.

Market and industry data used throughout this Prospectus was obtained from various publicly available sources. Although the Company believes that these independent sources are generally reliable, the accuracy and completeness of such information are not guaranteed and have not been verified due to limits on the availability and reliability of raw data, the voluntary nature of the data gathering process and the limitations and uncertainty inherent in any statistical survey of market size, conditions and prospects.

CURRENCY PRESENTATION

Unless otherwise indicated, all monetary amounts in this Prospectus are expressed in Canadian dollars. The financial statements of the Company incorporated herein by reference are reported in Canadian dollars and are prepared in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board ("**IFRS Accounting Standards**") and Interpretations of the International Financial Reporting Interpretations Committee ("**IFRIC**").

The following table sets forth, for the periods indicated, the high, low, average and period-end rates of exchange for one U.S. dollar, expressed in Canadian dollars, published by the Bank of Canada (as reported by the Bank of Canada as being in effect at approximately 4:30 p.m. EST on each trading day).

	Year Ended December 31, 2025	Year Ended December 31, 2024
High	1.4603	1.4416
Low	1.3558	1.3316
Average rate per year	1.3978	1.3698
Year-end rate	1.3706	1.4389

As of the date of filing of this Prospectus, the last available indicative rate of exchange posted by the Bank of Canada was on May 8, 2026. Such indicative rate of exchange for conversion of U.S. dollars into Canadian dollars was US$1.00 equals C$1.3686.

DOCUMENTS INCORPORATED BY REFERENCE

Information has been incorporated by reference in this Prospectus from documents filed with securities commissions or similar authorities in all of the provinces and territories of Canada (the "Commissions"). Copies of the documents incorporated herein by reference may be obtained on request without charge from the Chief Financial Officer of BIGG Digital Assets Inc. at Suite 220 – 1130 West

Pender Street, Vancouver, British Columbia, V6E 4A4 and are also available electronically on the issuer profile of the Company through SEDAR+ which can be accessed electronically at www.sedarplus.ca.

The following documents of the Company, which have been filed with the Commissions are specifically incorporated by reference into, and form an integral part of, this Prospectus:

a. the annual information form of BIGG Digital Assets Inc. (the "**Annual Information Form**" or "**AIF**") dated April 27, 2026 for the year ended December 31, 2025, filed on SEDAR+ on April 28, 2026;

b. the audited consolidated financial statements of the Company for the years ended December 31, 2025 and 2024, together with the notes thereto and the auditor's report thereon and related management's discussion and analysis ("**MD&A**")(together the "**Annual Financial Statements**"), filed on SEDAR+ on April 27, 2026;

c. the management information circular dated December 31, 2024, with respect to the annual general meeting of the Shareholders held on February 10, 2025, filed on January 7, 2025;

d. the material change reports of the Company dated:

    (i) December 17, 2025, providing a corporate update, which included an update on its dispute with the Canada Revenue Agency ("**CRA**") relating to GST/HST assessed on Netcoins' 2018 cryptocurrency transactions. As a result of the Company's notice of objection filed in early 2025, CRA has issued a notice of reassessment reducing the GST/HST assessed by $3,864,681, representing a reduction of approximately 64% from the originally assessed amount of $6,071,388. This substantial reduction significantly reduced a contingent liability, represents a meaningful improvement to the Company's financial position, and strengthens the Company's balance sheet at a critical time as Netcoins continues to advance its 2026 Canadian Investment Regulatory Organization ("**CIRO**") membership application. The Company believes the reassessment provides greater certainty regarding a legacy tax matter and is beneficial to the Company and its Shareholders. The report was filed on SEDAR+ on December 17, 2025, and

    (ii) February 24, 2026, announcing the appointment of Fraser Matthews as Chief Executive Officer of the Company, filed on SEDAR+ on February 24, 2026; and

e. The Undertaking of the Company filed on SEDAR+ on May 1, 2026.

All material change reports (excluding confidential material change reports), annual information forms, annual financial statements and the auditors' report thereon and related MD&A, interim financial statements and related MD&A, information circulars, business acquisition reports, any news release issued by the Company that specifically states it is to be incorporated by reference in this Prospectus and any other documents as may be required to be incorporated by reference herein under applicable Canadian securities laws which are filed by the Company with a securities commission or any similar authority in Canada after the date of this Prospectus, during the 25-month period this Prospectus remains valid, shall be deemed to be incorporated by reference into this Prospectus.

Upon a new interim financial report and related MD&A of the Company being filed with the applicable securities regulatory authorities during the currency of this Prospectus, the previous interim financial report and related MD&A of the Company most recently filed shall be deemed no longer to be incorporated by reference into this Prospectus for purposes of future offers and sales of Securities hereunder. Upon new annual financial statements and related MD&A of the Company being filed with the applicable securities regulatory authorities during the currency of this Prospectus, the previous annual financial statements and related MD&A and the previous interim financial report and related MD&A of the Company most recently filed shall be deemed no longer to be incorporated by reference into this Prospectus for purposes of future offers and sales of Securities hereunder. Upon a new annual information form of the Company being filed with the applicable securities regulatory authorities during the currency of this Prospectus, notwithstanding anything herein to the contrary, the following documents shall be deemed no longer to be incorporated by reference into this Prospectus for purposes of future offers and sales of Securities hereunder: (i) the previous annual information form; (ii) material change reports filed by the Company prior to the end of the financial year in respect of which the new annual information form is filed; (iii) business acquisition reports filed by the Company for acquisitions completed prior to the beginning of the financial year in respect of which the new annual information form is filed; and (iv) any information circular of the Company filed prior to the beginning of the Company's financial year in respect of which the new annual information form is filed. Upon a new management information circular prepared in connection with an annual general meeting of the Company being filed with the applicable securities regulatory authorities during the currency of this Prospectus, the previous management information circular prepared in connection with an annual general meeting of the Company shall be deemed no longer to be incorporated by reference into this Prospectus for purposes of future offers and sales of Securities hereunder.

A Prospectus Supplement containing the specific variable terms in respect of an offering of the Securities will be delivered to prospective purchasers of such Securities together with this Prospectus, unless an exemption from the prospectus delivery requirements has been granted or is otherwise available, and will be deemed to be incorporated by reference into this Prospectus as of the date of such Prospectus Supplement only for the purposes of the offering of the Securities covered by that Prospectus Supplement.

In addition, certain marketing materials (as the term is defined in applicable Canadian securities legislation) may be used in connection with a distribution of Securities under this Prospectus and applicable Prospectus Supplement(s). Any "template version" of "marketing materials" (as those terms are defined in applicable Canadian securities legislation) pertaining to a distribution of Securities, and filed by the Company after the date of the Prospectus Supplement for the distribution and before the termination of the distribution of such Securities, will be deemed to be incorporated by reference in that Prospectus Supplement for the purposes of the distribution of Securities to which the Prospectus Supplement pertains.

Documents referenced in any of the documents incorporated by reference in this Prospectus but not expressly incorporated by reference therein or herein and not otherwise required to be incorporated by reference therein or in this Prospectus are not incorporated by reference in this Prospectus.

Notwithstanding anything in this Prospectus to the contrary, any statement contained in this Prospectus or in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for the purposes of this Prospectus to the extent that a statement contained herein, in any Prospectus Supplement hereto or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any statement so modified or superseded shall not constitute a part of this Prospectus, except as so modified or superseded. The modifying or superseding statement need not state that it has modified or superseded a prior statement or include any other information set forth in the document which it modifies or supersedes. The making of such a modifying or superseding statement shall not be deemed an admission for any purposes that the modified or superseded statement, when made, constituted a misrepresentation, an untrue statement of a material fact or an omission to state a material fact that is required to be stated or that is necessary to make a statement not misleading in light of the circumstances in which it was made.

SUMMARY DESCRIPTION OF THE BUSINESS

The following is a summary of information about the Company and does not contain all the information about the Company that may be important to prospective investors. Prospective investors should read the more detailed information about the Company in documents, including the AIF, financial statements and management's discussion and analysis, which are incorporated by reference into and are considered to be a part of this Prospectus.

BIGG is a Vancouver-based technology company leading innovation in the digital asset space – investing in companies that secure, invest and innovate in tomorrow's digital ecosystem. It has three operating divisions which provide: trading and exchange software to make the purchase and sale of cryptocurrency easily accessible to the mass consumer; blockchain search products to large enterprises with significant data requirements in the financial and ecommerce sectors globally; and, Web3 and web-based immersive experiences.

Netcoins

Netcoins offers safe and secure crypto trading in Canada and the USA, with a mission to make cryptocurrency easily accessible to the mass consumer and investor with a focus on fast, simple and transparent trading. Netcoins offers services for Trading, Staking and Payments, with over 60 crypto assets available through its Web, Mobile and OTC Trading channels.

Netcoins has obtained an extension to the exemptive relief decision granted by the British Columbia Securities Commission ("**BCSC**") and other members of the Canadian Securities Administrators, that permits Netcoins to operate a crypto trading platform in Canada for a further two-year term, subject to certain conditions. In connection with the extension of the exemptive relief, Netcoins delivered an undertaking (the "**Undertaking**") to the BCSC and the Ontario Securities Commission ("**OSC**") in which Netcoins has committed to meet specified milestones on or before certain dates. Under the terms of the Undertaking, Netcoins was required to, among other things, ensure that it had a positive risk-adjusted capital calculation for the financial year end of December 31, 2025, in accordance with the CIRO requirements, by January 31, 2026. The Company confirms that Netcoins achieved a positive risk-adjusted capital calculation for the financial year ending of December 31, 2025, in accordance with the requirements set out in CIRO's Form 1. BIGG is confident that Netcoins' management will be able to meet the required milestones and is committed to providing timely updates to stakeholders. Further information regarding the Undertaking is available on the issuer profile of the Company through SEDAR+ which can be accessed electronically at www.sedarplus.ca.

Blockchain Intelligence Group

Blockchain Intelligence Group is an industry-leading company specializing in digital asset forensics, anti-money laundering detection, and cryptocurrency investigations. At the core of our operations is a deep-rooted expertise in scrutinizing digital assets and market related activities. We leverage this knowledge to monitor transactional data, helping our customers with risk management, and due diligence for digital assets.

TerraZero Technologies Inc.

TerraZero Technologies Inc. develops immersive digital experiences that redefine social interaction, e-commerce, and content consumption. TerraZero envisions a limitless digital future where individuals and businesses can explore, create, and connect in innovative ways. With a focus on building cutting-edge virtual user experiences that will shape the future of Web 3.0, TerraZero seeks to advance social media, gaming, e-commerce, vacation content, and behavioral analytics - exploring practical uses of Web 3.0 technologies for both individuals and businesses.

The Company's shares are traded on the TSXV under the symbol "BIGG", on the OTCQB under the symbol "BBKCF", and on the Frankfurt Exchange under "WKN: A2PS9W". The Company's head office and principal place of business is Suite 220 - 1130 West Pender Street, Vancouver, BC, Canada.

USE OF PROCEEDS

Unless the Company otherwise indicates in a Prospectus Supplement relating to a particular offering, the Company currently intends to use the net proceeds from the sale of Securities for general corporate and working capital requirements, including, but not limited to, funding expansion of business and/or ongoing operations, repayment of indebtedness outstanding, completing future acquisitions or for other corporate purposes as set forth in the applicable Prospectus Supplement relating to the offering of the Securities.

More detailed information regarding the use of proceeds from the sale of Securities, including any determinable milestones at the applicable time, will be described in a Prospectus Supplement. All expenses relating to an offering of Securities and any compensation paid to underwriters, dealers or agents, as the case may be, will be paid out of the proceeds from the sale of such Securities, unless otherwise stated in the applicable Prospectus Supplement.

The Company has historically recorded net losses, negative cash flow from operations, and an accumulated deficit, and may continue to do so in the future. The Company anticipates that its cash flow from operations may continue to be adversely affected by ongoing investments required to develop its products and services. To the extent the Company experiences negative cash flow in any future period, the Company may be required to allocate a portion of the net proceeds from any offering under this Prospectus to fund such negative cash flow, in addition to the uses of net proceeds set forth in the applicable Prospectus Supplement. Prospective investors should be aware that any allocation of net proceeds to fund negative cash flow will reduce the funds available for the other intended uses described herein. There can be no assurance that additional capital or other types of financing will be available if and when required, or that any such financing will be available on terms favorable to the Company or comparable to financing previously obtained, or at all.

The Company may also, from time to time, issue Securities otherwise than pursuant to a Prospectus Supplement to this Prospectus.

CONSOLIDATED CAPITALIZATION

The applicable Prospectus Supplement will describe any material change, and the effect of such material change, on the share and loan capitalization of the Company that will result from the issuance of securities pursuant to such Prospectus Supplement.

There has not been any material change in the share capital of the Company, on a consolidated basis, since April 27, 2026, being the date of the Company's financial statements most recently filed in accordance with National Instrument 51-102 – *Continuous Disclosure Obligations*, except as described under "*Prior Sales*".

DESCRIPTION OF SHARE CAPITAL

Common and Preferred Shares

As of the date of this Prospectus, the authorized capital of the Company consisted of an unlimited number of Common Shares and preferred shares without par value. As of the date of this Prospectus, the Company had 355,780,820 Common Shares and nil preferred shares issued and outstanding.

Registered holders of Common Shares are entitled to receive notice of and attend all shareholder meetings of Shareholders, and are entitled to one vote for each Common Share held. The holders of the Common Shares are entitled, at the discretion of the board of directors of the Company (the "**Board of Directors**"), to receive any or all of the Company's profits or surplus properly available for the payment of dividends, from time to time and at such time as declared by the Board of Directors. In addition, holders of Common Shares are entitled to receive on a *pro rata* basis dividends and/or distributions if, as and when declared by the Board of Directors and, upon liquidation, dissolution or winding-up, are entitled to receive on a *pro rata* basis the remaining assets of the Company available for distribution to Shareholders. The Common Shares carry no pre-emptive or conversion rights. The rights attaching to the Common Shares can only be modified by the affirmative vote of at least two-thirds of the votes cast at a meeting of Shareholders called for that purpose.

All preferred shares of the Company as a class shall, in preference to the Common Shares, be entitled to receive dividends, distribution of assets upon dissolution, liquidation or winding-up of BIGG. The holders of preferred shares of the Company will not be entitled to receive notice of, to attend or to vote at any meeting of the Shareholders, other than as required by the *Business Corporations Act* (British Columbia) ("**BCBCA**").

Warrants

As at the date of this Prospectus, the Company has 37,115,605 Warrants outstanding to purchase Common Shares of the Company. The Warrants have an exercise price of $0.41 or $0.30 and are exercisable until June 21, 2033 and March 12, 2029.

Options

As at the date of this Prospectus, the Company has 21,165,104 options outstanding to purchase Common Shares at an exercise price ranging from $0.08 to $3.00, with various expiry dates up until November 27, 2030.

PLAN OF DISTRIBUTION

The Company may from time to time during the 25-month period that this Prospectus (including any amendments) remains valid, offer for sale and issue, as applicable, up to an aggregate of $50,000,000 (or the equivalent in other currencies based on the applicable exchange rate at the time of the offering) in Securities under this Prospectus.

The Company may offer and sell the Securities to or through underwriters or dealers purchasing as principals, and may also sell directly to one or more purchasers or through agents or pursuant to applicable statutory exemptions. The Prospectus Supplement relating to a particular offering of Securities will identify each underwriter, dealer or agent, as the case may be, engaged by the Company in connection with the offering and sale of the Securities, and will set forth the terms of the offering of such Securities, including, to the extent applicable, any fees, discounts or any other compensation payable to underwriters, dealers or agents in connection with the offering, the method of distribution of the Securities, the initial issue price, the proceeds that the Company will receive and any other material terms of the plan of distribution. Any initial offering price and discounts, concessions or commissions allowed or re-allowed or paid to dealers may be changed from time to time. In addition, the Securities may be offered and issued in consideration for the acquisition of other businesses, assets or securities by the Company or one of its subsidiaries. The consideration for any such acquisition may consist of the Securities separately, a combination of Securities or any combination of, among other things, Securities, cash and assumption of liabilities.

The Securities may be sold from time to time in one or more transactions at a fixed price or prices or at prices which may be changed or at market prices prevailing at the time of sale, at prices related to such prevailing prices or at negotiated prices. Such transaction may include those deemed to be an “at-the- market distributions”, including sales made directly on the TSXV or other existing trading markets for the Common Shares. The price at which the Securities will be offered and sold may vary from purchaser to purchaser and during the period of distribution.

In connection with the sale of the Securities, underwriters, dealers or agents may receive compensation from the Company or from other parties, including in the form of underwriters’, dealers’ or agents’ fees, commissions or concessions. Underwriters, dealers and agents that participate in the distribution of the Securities may be deemed to be underwriters for the purposes of applicable U.S. and/or Canadian securities legislation and any such compensation received by them from the Company and any profit on the resale of the Securities by them may be deemed to be underwriting commissions.

Subject to applicable securities legislation and except as set out in a Prospectus Supplement relating to a particular offering of Securities, in connection with any offering of Securities under this Prospectus, other than an offering of Securities deemed to be an “at-the-market distribution”, as defined in National Instrument 44-102 – *Shelf Distributions*, the underwriters, dealers or agents, as the case may be, may over-allot or effect transactions intended to fix, stabilize, maintain or otherwise affect the market price of the Securities at a level other than those which otherwise might prevail on the open market. Such transactions may be commenced, interrupted or discontinued at any time. A purchaser who acquires Securities forming part of the over-allocation position of any underwriter, broker, dealer or agent, acquires those securities under this Prospectus, regardless of whether the over-allocation position is ultimately filled through the exercise of the over-allotment option or secondary market purchases.

No underwriter or dealer involved in an “at-the-market distribution”, no affiliate of such underwriter or dealer and no person acting jointly or in concert with such underwriter or dealer has over-allotted, or will over-allot, any securities of the Company in connection with an offering of Securities or effect any transactions that are intended to stabilize the market price of the Company’s securities.

Underwriters, dealers or agents who participate in the distribution of the Securities may be entitled, under agreements to be entered into with the Company, to indemnification by the Company against certain liabilities, including liabilities under U.S. and/or Canadian securities legislation, or to contribution with respect to payments which such underwriters, dealers or agents may be required to make in respect thereof. Such underwriters, dealers and agents may be customers of, engage in transactions with, or perform services for, the Company in the ordinary course of business.

Unless otherwise specified in the applicable Prospectus Supplement, each series or issue of Securities (other than Common Shares) will be a new issue of Securities with no established trading market. Accordingly, there is currently no market through which the Securities (other than Common Shares) may be sold and purchasers may not be able to resell such Securities purchased under this Prospectus. This may affect the pricing of such Securities in the secondary market, the transparency

and availability of trading prices, the liquidity of such Securities and the extent of issuer regulation. See *"Risk Factors"*.

DESCRIPTION OF SECURITIES OFFERED UNDER THIS PROSPECTUS

The Company may offer Common Shares, Warrants, Subscription Receipts, Debt Securities or Units with a total value of up to $50,000,000 from time to time under this Prospectus, together with any applicable Prospectus Supplement, at prices and on terms to be determined by market conditions at the time of offering. This Prospectus provides you with a general description of the securities the Company may offer. Each time the Company offers securities, it will provide a Prospectus Supplement that will describe the specific amounts, prices and other important terms of the securities, including, to the extent applicable:

- designation or classification;
- aggregate offering price;
- original issue discount, if any;
- rates and times of payment of dividends, if any;
- redemption, conversion or exchange terms, if any;
- conversion or exchange prices, if any, and, if applicable, any provisions for changes to or adjustments in the conversion or exchange prices and in the securities or other property receivable upon conversion or exchange;
- restrictive covenants, if any;
- voting or other rights, if any; and
- important Canadian federal income tax considerations.

A Prospectus Supplement may also add, update or change information contained in this Prospectus or in documents the Company has incorporated by reference. However, no Prospectus Supplement will offer a security that is not described in this Prospectus.

Description of Common Shares

The Company may offer Common Shares, which the Company may issue independently or together with Warrants or Subscription Receipts, and the Common Shares may be separate from or attached to such securities. All of the Common Shares have equal voting rights, and none of the Common Shares are subject to any further call or assessment. There are no special rights or restrictions of any nature attaching to any of the Common Shares and they all rank *pari passu* each with the other as to all benefits which might accrue to the holders of the Common Shares. The Common Shares are not convertible into shares of any other class and are not redeemable or retractable.

Description of Warrants

Warrants may be offered separately or together with other securities, as the case may be. Each series of Warrants will be issued under a separate warrant indenture to be entered into between the Company and one or more banks or trust companies acting as warrant agent. The applicable Prospectus Supplement will include details of the terms and conditions of the Warrants being offered. The warrant agent will act solely as the Company's agent and will not assume a relationship of agency with any holders of Warrant certificates or beneficial owners of Warrants.

The particular terms of each issue of Warrants will be described in the related Prospectus Supplement. This description will include, where applicable:

- the designation and aggregate number of Warrants;
- the price at which the Warrants will be offered;
- the currency or currencies in which the Warrants will be offered;
- whether the Warrants will be listed on the TSXV;
- the designation and terms of the Common Shares purchasable upon exercise of the Warrants;
- the date on which the right to exercise the Warrants will commence and the date on which the right will expire;
- the number of Common Shares that may be purchased upon exercise of each Warrant and the price at which and currency or currencies in which the Common Shares may be purchased upon exercise of each Warrant;
- the designation and terms of any securities with which the Warrants will be offered, if any, and the number of the Warrants that will be offered with each security;
- the date or dates, if any, on or after which the Warrants and the related securities will be transferable separately;
- whether the Warrants will be subject to redemption or call and, if so, the terms of such redemption or call provisions;
- material Canadian tax consequences of owning the Warrants; and
- any other material terms or conditions of the Warrants.

Prior to the exercise of their Warrants, holders of Warrants will not have any of the rights of holders of Common Shares issuable upon exercise of the Warrants.

The Company reserves the right to set forth in a Prospectus Supplement specific terms of the Warrants that are not within the options and parameters set forth in this Prospectus. In addition, to the extent that any particular terms of the Warrants described in a Prospectus Supplement differ from any of the terms described in this Prospectus, the description of such terms set forth in this Prospectus shall be deemed to have been superseded by the description of such differing terms set forth in such Prospectus Supplement with respect to such Warrants.

Warrants may be offered separately or together with Common Shares, Subscription Receipts, or Debt Securities (see “*Description of Units*”).

Description of Subscription Receipts

The Company may issue Subscription Receipts, which will entitle holders to receive upon satisfaction of certain release conditions and for no additional consideration, Common Shares, Warrants or a combination thereof. Subscription receipts will be issued pursuant to one or more Subscription Receipt agreements (each, a “**Subscription Receipt Agreement**”), each to be entered into between the Company and an escrow agent (the “**Escrow Agent**”), which will establish the terms and conditions of the Subscription Receipts. Each Escrow Agent will be a financial institution organized under the laws of Canada or a province thereof and authorized to carry on business as a trustee. The Company will file on SEDAR+ a copy of any Subscription Receipt Agreement after the Company has entered into it.

The following description sets forth certain general terms and provisions of Subscription Receipts and is not intended to be complete. The statements made in this Prospectus relating to any Subscription Receipt Agreement and Subscription Receipts to be issued thereunder are summaries of certain anticipated provisions thereof and are subject to, and are qualified in their entirety by reference to, all provisions of the applicable Subscription Receipt Agreement and the Prospectus Supplement describing such Subscription Receipt Agreement. The Company urges you to read the applicable Prospectus Supplement related to the particular Subscription Receipts that the Company sells under this Prospectus, as well as the complete Subscription Receipt Agreement.

The Prospectus Supplement and the Subscription Receipt Agreement for any Subscription Receipts the Company offers will describe the specific terms of the Subscription Receipts and may include, but are not limited to, any of the following:

- the designation and aggregate number of Subscription Receipts offered;
- the price at which the Subscription Receipts will be offered;
- the currency or currencies in which the Subscription Receipts will be offered;
- the designation, number and terms of the Common Shares, Warrants or combination thereof to be received by holders of Subscription Receipts upon satisfaction of the release conditions, and the procedures that will result in the adjustment of those numbers;
- the conditions (the "**Release Conditions**") that must be met in order for holders of Subscription Receipts to receive for no additional consideration Common Shares, Warrants or a combination thereof;
- the procedures for the issuance and delivery of Common Shares, Warrants or a combination thereof to holders of Subscription Receipts upon satisfaction of the Release Conditions;
- whether any payments will be made to holders of Subscription Receipts upon delivery of the Common Shares, Warrants or a combination thereof upon satisfaction of the Release Conditions (e.g., an amount equal to dividends declared on Common Shares by the Company to holders of record during the period from the date of issuance of the Subscription Receipts to the date of issuance of any Common Shares pursuant to the terms of the Subscription Receipt Agreement);
- the terms and conditions under which the Escrow Agent will hold all or a portion of the gross proceeds from the sale of Subscription Receipts, together with interest and income earned thereon (collectively, the "**Escrowed Funds**"), pending satisfaction of the Release Conditions;
- the terms and conditions pursuant to which the Escrow Agent will hold Common Shares, Warrants or a combination thereof pending satisfaction of the Release Conditions;
- the terms and conditions under which the Escrow Agent will release all or a portion of the Escrowed Funds to the Company upon satisfaction of the Release Conditions;
- if the Subscription Receipts are sold to or through underwriters or agents, the terms and conditions under which the Escrow Agent will release a portion of the Escrowed Funds to such underwriters or agents in payment of all or a portion of their fees or commission in connection with the sale of the Subscription Receipts;
- procedures for the refund by the Escrow Agent to holders of Subscription Receipts of all or a portion of the subscription price for their Subscription Receipts, plus any pro rata entitlement to interest earned or income generated on such amount, if the Release Conditions are not satisfied;
- any contractual right of rescission to be granted to initial purchasers of Subscription Receipts in the event this Prospectus, the Prospectus Supplement under which Subscription Receipts are issued, or any amendment hereto or thereto contains a misrepresentation;

- any entitlement of the Company to purchase the Subscription Receipts in the open market by private agreement or otherwise;
- whether the Company will issue the Subscription Receipts as global securities and, if so, the identity of the depositary for the global securities;
- whether the Company will issue the Subscription Receipts as bearer securities, registered securities or both;
- provisions as to modification, amendment or variation of the Subscription Receipt Agreement or any rights or terms attaching to the Subscription Receipts;
- the identity of the Escrow Agent;
- whether the Subscription Receipts will be listed on any exchange;
- material Canadian federal tax consequences of owning the Subscription Receipts; and
- any other terms of the Subscription Receipts.

The holders of Subscription Receipts will not be Shareholders. Holders of Subscription Receipts are entitled only to receive Common Shares, Warrants or a combination thereof on exchange of their Subscription Receipts, plus any cash payments provided for under the Subscription Receipt Agreement, if the Release Conditions are satisfied. If the Release Conditions are not satisfied, the holders of Subscription Receipts shall be entitled to a refund of all or a portion of the subscription price therefor and all or a portion of the pro rata share of interest earned or income generated thereon, as provided in the Subscription Receipt Agreement.

The Company reserves the right to set forth in a Prospectus Supplement specific terms of the Subscription Receipts that are not within the options and parameters set forth in this Prospectus. In addition, to the extent that any particular terms of the Subscription Receipts described in a Prospectus Supplement differ from any of the terms described in this Prospectus, the description of such terms set forth in this Prospectus shall be deemed to have been superseded by the description of such differing terms set forth in such Prospectus Supplement with respect to such Subscription Receipts.

Subscription Receipts may be offered separately or together with Common Shares, Warrants or Debt Securities (see "*Description of Units*").

Description of Debt Securities

The Debt Securities will be issued under one or more indentures, in each case between the Company and a trustee determined by the Company in accordance with applicable laws. A copy of any such trust indenture will be available on SEDAR+ at www.sedarplus.ca.

The Debt Securities will be direct obligations of the Company and may be guaranteed by one or more subsidiaries of the Company. The Debt Securities may be senior or subordinated indebtedness of the Company and may be secured or unsecured, all as will be described in the relevant Prospectus Supplement.

The Prospectus Supplement relating to any Debt Securities being offered will include specific terms relating to the offering. These terms will include some or all of the following:

- the designation of the Debt Securities;
- any limit upon the aggregate principal amount of the Debt Securities;
- the date or dates on which the principal and any premium of the series of the Debt Securities is payable;

- the rate or rates at which the series of the Debt Securities shall bear interest, if any, the date or dates from which such interest shall accrue, on which such interest shall be payable and on which a record, if any, shall be taken for the determination of holders to whom such interest shall be payable and/or the method or methods by which such rate or rates or date or dates shall be determined;
- the authorized denominations of the Debt Securities;
- the right, if any, of the Company to redeem the series of the Debt Securities, in whole or in part, at its option and the period or periods within which, the price or prices at which and any terms and conditions upon which, the series of the Debt Securities may be so redeemed, pursuant to any sinking fund or otherwise;
- the obligation, if any, of the Company to redeem, purchase or repay the series of the Debt Securities pursuant to any mandatory redemption, sinking fund or analogous provisions or at the option of a holder thereof and the price or prices at which, the period or periods within which, the date or dates on which, and any terms and conditions upon which, the series of the Debt Securities shall be redeemed, purchased or repaid, in whole or in part, pursuant to such obligations;
- whether and under what circumstances the series of the Debt Securities will be convertible into or exchangeable for securities of the Company;
- any terms for subordination of the Debt Securities;
- whether the Debt Securities will be secured by any assets or guaranteed by any subsidiaries of the Company;
- any events of default or covenants with respect to the Debt Securities;
- the currency or currencies in which the series of the Debt Securities are issuable;
- any trustees, depositaries, authenticating or paying agents, transfer agents or registrars or any other agent with respect to the series of the Debt Securities; and
- any other material terms and conditions of the series of the Debt Securities.

If any Debt Securities being offered will be guaranteed by one or more subsidiaries of the Company, then: (a) the Prospectus Supplement relating to such offering will include the credit supporter disclosure about the guarantors required by section 12.1 of Form 44-101F1 or, if applicable, will disclose that the Company is relying on an exemption in item 13 of Form 44-101F1 from providing such credit supporter disclosure; and (b) the Company will file with the Prospectus Supplement relating to such offering any undertaking in respect of credit supporter disclosure required by paragraph 4.2(a)(ix) of NI 44-101, which undertaking may be to provide disclosure in respect of the Company and its subsidiaries similar to the disclosure required under section 12.1 of Form 44-101F1.

Debt Securities may be offered separately or together with Common Shares, Subscription Receipts, or Warrants (see “*Description of Units*”).

Description of Units

The Company may issue Units comprised of one or more of the other securities described in this Prospectus in any combination. Each Unit will be issued so that the holder of the Unit is also the holder of each security included in the Unit. Thus, the holder of a Unit will have the rights and obligations of a holder of each included security. The Unit agreement, if any, under which a Unit is issued may provide that the securities comprising the Unit may not be held or transferred separately, at any time or at any time before a specified date.

The particular terms and provisions of each issue of Units will be described in the related Prospectus Supplement. This description will include, where applicable:

- the designation and aggregate number of Units offered;
- the price at which the Units will be offered;
- if other than Canadian dollars, the currency or currency unit in which the Units are denominated;
- the terms of the Units and of the securities comprising the Units, including whether and under what circumstances those securities may be held or transferred separately;
- the number of securities that may be purchased upon exercise of each Unit and the price at which and currency or currency unit in which that amount of securities may be purchased upon exercise of each Unit;
- any provisions for the issuance, payment, settlement, transfer or exchange of the Units or of the securities comprising the Units; and
- any other material terms, conditions and rights (or limitations on such rights) of the Units.

The Company reserves the right to set forth in a Prospectus Supplement specific terms of the Units that are not within the options and parameters set forth in this Prospectus. In addition, to the extent that any particular terms of the Units described in a Prospectus Supplement differ from any of the terms described in this Prospectus, the description of such terms set forth in this Prospectus shall be deemed to have been superseded by the description of such differing terms set forth in such Prospectus Supplement with respect to such Units.

EARNINGS COVERAGE RATIOS

If the Company offers Debt Securities having a term to maturity in excess of one year under this Prospectus and any applicable Prospectus Supplement, the applicable Prospectus Supplement will include earnings coverage ratios giving effect to the issuance of such Securities.

DIVIDEND POLICY

The Company has not declared or paid dividends to date and has no present intention to declare or pay any dividends in the foreseeable future. Dividends paid by the Company would be subject to tax and, potentially, withholdings. Any decision to declare or pay dividends will be made by the Company's Board of Directors, after taking into account a multitude of factors appropriate in the circumstances, including the Company's operating results, financial condition and current and anticipated cash needs. Other than the requirements under the BCBCA, there are no restrictions on the Company that would prevent it from paying a dividend.

DENOMINATIONS, REGISTRATION AND TRANSFER

The Securities will be issued in fully registered form without coupons attached in either global or definitive form and in denominations and integral multiples as set out in the applicable Prospectus Supplement. Other than in the case of book-entry only securities, securities may be presented for registration of transfer (with the form of transfer endorsed thereon duly executed) in the city specified for such purpose at the office of the registrar or transfer agent designated by the Company for such purpose with respect to any issue of securities referred to in the Prospectus Supplement. No service charge will be made for any transfer, conversion or exchange of the securities, but we may require payment of a sum to cover any transfer tax or other governmental charge payable in connection therewith. Such transfer, conversion or exchange will be effected upon such registrar or transfer agent being satisfied with the documents of title and the identity of the person making the request. If a Prospectus Supplement refers to any registrar or transfer agent designated by the Company with respect to any issue of securities, we may at any time rescind the designation of any such registrar or transfer agent and appoint another in its place or approve any change in the location through which such registrar or transfer agent acts.

In the case of book-entry only securities, a global certificate or certificates representing the securities will be held by a designated depository for its participants. The securities must be purchased or transferred through such participants, which includes securities brokers and dealers, banks and trust companies. The depository will establish and maintain book-entry accounts for its participants acting on behalf of holders of the securities. The interests of such holders of securities will be represented by entries in the records maintained by the participants. Holders of securities issued in book-entry only form will not be entitled to receive a certificate or other instrument evidencing their ownership thereof, except in limited circumstances. Each holder will receive a customer confirmation of purchase from the participants from which the securities are purchased in accordance with the practices and procedures of that participant.

PRIOR SALES

The following table sets forth for the 12-month period prior to the date of this Prospectus details of the price at which securities have been issued or are to be issued by the Company, the number of securities issued at that price and the date on which the securities were issued:

Issue Date	Number of Securities	Type of Security	Issue or Exercise Price per Security	Aggregate Issue or Exercise Price	Purpose
Nov 27, 2025	942,000(1)	Stock Options	$0.08	$75,360	Grant of stock options
Jul 29, 2025	6,425,000(1)	Stock Options	$0.15	$963,750	Grant of stock options

Notes:

(1) Granted to certain directors, officers, employees and consultants with an expiry date of up to 5 years from the date of grant and subject to vesting over a period of up to 24 months.

Reconciliation of Use of Proceeds from Previous Offering

One March 12, 2024, the Company completed a brokered offering of units at a price of $0.24 per unit for gross proceeds of $8,000,000 (the "**2024 Offering**"). The following table sets out a comparison of how the Company used the available funds from the 2024 Offering (other than working capital), an explanation of variances and the impact of variances on the ability of the Company to achieve its business objectives and milestones.

Use of Proceeds	Intended Amount	Actual Amount	Variance and Impact on Business Objectives
Advertising and marketing activities for each of its business divisions	$1,075,000	$1,569,110	Expended $1,075,741 on advertising and marketing activities for Netcoins, with $72,355 spent by Netcoins USA. TerraZero spent approximately $30,916. Blockchain Intelligence Group expended $213,430 on advertising and marketing and trade shows. BIGG utilized $176,668 for conferences and promotion.
Expansion of the TerraZero development	$800,000	$Nil	No additional team members were hired for custom client builds due to delays in development of the tech stack deployment

team			and lack of client onboarding.
Completion of Netcoin's CIRO application	$250,000	$297,191	Exceeded targeted figure by 19%. Costs related to CIRO readiness preparation and application, and include auditor costs, consulting fees and costs related to reporting and compliance.
Business development opportunities	$310,000	$385,178	Netcoins was slightly under its target of $30,000, at $26,732. TerraZero spend was budgeted at $280,000, actual expenditures were $358,446.
Expansion of the Netcoins sales team	$125,000	$99,450	Sales team expanded at a lower cost than anticipated.
Increase in Netcoins' float for operational purposes	$17,684,935	$17,684,935	No variance.

TRADING PRICE AND VOLUME

The Common Shares are listed on the TSXV under the trading symbol "BIGG", on the OTCQB under the symbol "BBKCF", and on the Frankfurt Exchange under "WKN: A2PS9W". The following table sets out the price ranges and trading volumes on the TSXV of the Common Shares for the dates indicated:

TSXV Price Range			
Month	**High ($)**	**Low ($)**	**Total Volume**
May 1 – 8, 2026	0.08	0.065	1,306,629
April, 2026	0.08	0.06	4,413,773
March, 2026	0.08	0.06	2,353,840
February 2026	0.07	0.06	3,389,594
January 2026	0.09	0.06	5,110,318
December 2025	0.09	0.06	4,223,397
November 2025	0.10	0.06	6,285,547
October 2025	0.13	0.10	6,326,094
September 2025	0.14	0.10	6,788,209
August 2025	0.13	0.10	2,260,530
July 2025	0.14	0.12	5,913,340
June 2025	0.14	0.11	3,249,217
May 2025	0.17	0.10	5,219,162

CERTAIN CANADIAN FEDERAL INCOME TAX CONSIDERATIONS

Owning any of the Securities may subject holders to tax consequences. The applicable Prospectus Supplement may describe certain Canadian federal income tax considerations generally applicable to investors described therein of purchasing, holding and disposing of the applicable Securities offered thereunder, including, in the case of an investor who is not a resident of Canada, Canadian non-resident withholding tax considerations. Prospective investors should consult their own tax advisors with respect to their own particular circumstances prior to deciding to purchase any of the Securities.

RISK FACTORS

You should carefully consider the risks described below, which are qualified in their entirety by reference to, and must be read in conjunction with, the detailed information appearing elsewhere in this Prospectus and all documents incorporated by reference. Before deciding to invest in any securities, in addition to considering the risks outlined below, you should also carefully consider the risks contained in the section entitled "Cautionary Note Regarding Forward-Looking Statements" above, the risks outlined in the documents incorporated by reference in this Prospectus, the risks described in any Prospectus Supplement, the risks described in the Company's historical financial statements, the related notes thereto, and the risks described in the Annual Information Form and any subsequently filed documents incorporated by reference in this Prospectus, including the applicable Prospectus Supplement, and consult with your professional advisors to assess any investment in the Company.

The risks and uncertainties described below are those BIGG currently believes to be material, but they are not the only ones the Company faces. If any of the following risks, or any other risks and uncertainties that the Company has not yet identified or that we currently consider not to be material, actually occur or become material risks, its business, financial condition, prospects, results of operations and cash flows and consequently the price of BIGG securities could be materially and adversely affected.

Additional risk factors relating to a specific offering of Securities may be described in the applicable Prospectus Supplement. Some of the risk factors described in this Prospectus and in the documents incorporated by reference herein (including subsequently filed documents incorporated by reference), including the applicable Prospectus Supplement, are interrelated and, consequently, investors should treat such risk factors as a whole. The Company cannot provide any assurance that it will successfully address any or all of these risks. There is no assurance that any risk management steps taken will avoid future loss due to the occurrence of any of the risks described or other unforeseen risks.

An investment in the Securities, as well as the Company's prospects, are speculative due to the risky nature of its business and the present stage of its development. Investors may lose their entire investment.

Discretion in the Use of Proceeds

Management will have broad discretion concerning the use of the net proceeds from the offering of any Securities, as well as the timing of their expenditures. Depending on a number of factors, the intended use of proceeds from the offering of any Securities may change. As a result, an investor will be relying on the judgment of management for the application of the net proceeds from the offering of any Securities. Management may use the net proceeds from the offering of any Securities in ways that an investor may not consider desirable if they believe it would be in the best interests of the Company to do so. The results and the effectiveness of the application of proceeds from an offering of any Securities are uncertain. If the proceeds are not applied effectively, the Company's results of operations may suffer.

Market price of Common Shares

The Common Shares are listed and posted for trading on the TSXV. The Common Shares are also quoted on the OTCQB and Frankfurt Exchange. An investment in the Securities is highly speculative. The market prices for the securities of companies in the blockchain and cryptocurrency industry, including our own, have historically been highly volatile. The market has from time-to-time experienced significant price and volume fluctuations that are unrelated to the financial performance or prospects of any particular company. In addition, because of the nature of the cryptocurrency industry, certain factors can have an adverse impact on the market price of the Common Shares, such as:

- the Company's announcements and the public's reaction;
- the Company's financial condition or results of operations as reflected in our quarterly and annual financial statements;
- the Company's operating performance and the performance of competitors and other similar companies;
- government regulations;
- changes in earnings estimates or recommendations by research analysts who track the Securities or securities of other companies in the blockchain and cryptocurrency sector;
- general market conditions;
- announcements relating to litigation;
- the arrival or departure of key personnel; and
- the factors listed under the heading "Cautionary Note Regarding Forward-Looking Statements".

No Market for Debt Securities, Subscription Receipts, Warrants or Units

There is currently no trading market for any Debt Securities, Subscription Receipts, Warrants or Units that may be offered. No assurance can be given that an active or liquid trading market for these Securities will develop or be sustained. If an active or liquid market for these Securities fails to develop or be sustained, the prices at which these Securities trade may be adversely affected. Whether or not these Securities will trade at lower prices may depend on many factors, including liquidity of these Securities, prevailing interest rates and the markets for similar securities, the market price of the Common Shares, general economic conditions, and the Company's financial condition, historic financial performance and future prospects.

Future sales of issuance of debt or equity Securities

Given the Company's plans and expectations that additional capital and personnel will be needed, the Company may need to issue additional debt or equity securities. The Company cannot predict the size of future sales and issuances of debt or equity Securities or the effect, if any, that future sales and issuances of debt or equity Securities will have on the market price of the Common Shares. Sales or issuances of a substantial number of equity Securities, or the perception that such sales could occur, may adversely affect prevailing market prices for the Common Shares. With any additional sale or issuance of equity Securities, investors will suffer dilution of their voting power and may experience dilution in the Company's earnings per share.

Liquidity

Shareholders may be unable to sell significant quantities of Common Shares into the public trading markets without a significant reduction in the price of their Common Shares, or at all. There can be no assurance that there will be sufficient liquidity of the Common Shares on the trading market, and that the Company will continue to meet the listing requirements of the TSXV or other public listing exchanges.

History of Negative Cash Flows

The Company has a history of negative cash flow from operating activities. To the extent that the Company has negative cash flow in future periods, the Company may need to allocate a portion of the net proceeds from the sale of Securities to fund such negative cash flow. There can be no assurance that additional capital or other types of financing will be available when needed or that these financings will be on terms at least as favourable to the Company as those previously obtained, or at all.

Loss of Entire Investment

An investment in the Securities is speculative and may result in the loss of an investor's entire investment. Only potential investors who are experienced in high-risk investments and who can afford to lose their entire investment should consider an investment in the Company. An investment in securities of the Company should not constitute a significant portion of an individual's investment portfolio and should only be made by persons who can afford a total loss of their investment. Prospective subscribers should evaluate carefully the risk factors associated with an investment in the Company's securities prior to purchasing securities of the Company.

Risks Associated with Future Acquisitions

The Company may pursue growth through acquisitions. Acquisitions involve a number of special risks, including diversion of management's attention, integration challenges, failure to realize anticipated benefits, unanticipated liabilities and the potential loss of key personnel, some or all of which could have a material adverse effect on the Company's business, results of operations, prospects and financial condition. In addition, there can be no assurance that the Company can complete any acquisition it pursues on favourable terms, that any acquired businesses, products or technologies will achieve anticipated revenues and income, that any acquired businesses will be successfully integrated without significant use of the Company's resources and management's attention, or at all, or that any acquisitions completed will ultimately benefit the business. Furthermore, the potential funding of any such future acquisitions could require diversion of revenue or securing of debt or equity financings by the Company which could, in turn, result in a potentially dilutive issuance of equity securities. If a strategy of growth through acquisition is pursued, the failure of the Company to successfully manage this strategy could have a material adverse effect on the Company's business, results of operations, prospects and financial condition.

Competition

The Company operates in a highly competitive industry that is evolving and characterized by rapid technological change, making it difficult to predict whether, when or by whom new competing technologies may be introduced or when new competitors may enter the market. The Company faces competition from companies with strong positions in markets it intends to serve and from competitors with significantly greater financial and other resources, which may enable them to devote greater resources to the development, promotion and sale of their products.

BIGG cannot assure investors that it will be able to compete effectively against current and future competitors. Increased competition or other competitive pressures may result in price reductions, reduced margins or loss of market share, any of which could have a material adverse effect on the Company's business, financial condition or results of operations. Competitors may respond more effectively to new or emerging technologies or changes in customer requirements, or may establish cooperative relationships, including through mergers or acquisitions or with third parties, which could limit the Company's ability to promote its products. If the Company is unable to compete effectively or differentiate its business, its business, financial condition, results of operations and profitability may be materially adversely affected.

Global Financial Conditions Can Reduce Share Prices and Limit Access to Financing

Global financial markets have experienced significant volatility in recent years, including in the cryptocurrency and crypto-regulated industries, and remain susceptible to sudden and rapid destabilization in response to future economic shocks. Adverse economic conditions, including changes in consumer spending, employment levels, inflation, interest rates, fuel and energy costs, availability of credit and broader financial market conditions, may negatively affect the Company's growth and profitability.

Future economic shocks may result from factors including, but not limited to, commodity price fluctuations, governmental policies, geopolitical instability, war, terrorism, market volatility or natural disasters. Any significant deterioration in global economic or financial conditions could adversely affect the Company's ability to obtain equity or debt financing on acceptable terms, or at all, and could have a material adverse effect on the Company's business, operations and financial condition.

International Conflicts

International conflicts and other geopolitical tensions and events, including war, military action, terrorism, trade disputes and international responses thereto, have historically led to, and may in the future lead to, uncertainty or volatility in global financial markets. Russia's invasion of Ukraine in February 2022 and the ongoing conflict between Israel and Hamas, which began in October 2023 and continues to this day, together with related regional tensions involving Israel and the Islamic Republic of Iran and its terrorist proxies, have resulted in, and may continue to result in, sanctions, trade disruptions, supply chain instability and heightened geopolitical risk.

The extent and duration of these conflicts and related international actions cannot be accurately predicted at this time and may exacerbate other risks identified in this short form prospectus, including those relating to global financial conditions, energy supply and pricing. Any escalation of these conflicts could adversely affect the Company's business, financial condition, results of operations and the trading price of the Common Shares.

Regulatory Risk

The Company operates in a complex and rapidly evolving regulatory environment. Changes in, or failure to comply with, applicable laws, regulations or regulatory interpretations in Canada or other jurisdictions could adversely affect the Company's business, operating results, financial condition, reputation and brand. As blockchain technology and related platforms have grown in scale and adoption, governments, regulators and self-regulatory organizations have increased scrutiny of blockchain technology, digital assets and associated market participants. Regulatory scrutiny now includes increased supervisory oversight and enforcement activity relating to registration, market conduct, custody, disclosure, investor protection and operational controls applicable to crypto asset trading platforms. The exercise of regulatory authority over the industry, including the introduction of new or more restrictive requirements or increased enforcement, could materially adversely affect the Company's operations.

There is a risk that the Company may be required to modify or discontinue certain products or services to comply with applicable laws and regulations. In addition, the Company's business, in whole or in part, may become subject to new or more restrictive regulatory requirements, prohibited in certain jurisdictions, or subject to costly compliance obligations. Such requirements may arise as a result of regulatory examinations, supervisory findings or enforcement actions. Any such developments could materially adversely affect the Company's ability to operate, expand its business or achieve profitability.

The Company's services may be subject to laws and regulations designed to prevent money laundering, terrorist financing, fraud and other illicit activity ("**AML Regulation**"), including customer due diligence, transaction monitoring, record keeping, reporting obligations and requirements relating to the "travel rule" applicable to virtual asset transfers, as well as registration and other requirements under applicable securities and derivatives laws in Canada, the United States and other jurisdictions ("**Securities Regulation**"). Similar requirements may apply in other jurisdictions where the Company offers its services. There can be no assurance that the Company will successfully obtain any required licenses, registrations, or exemptions from governmental, quasi-governmental or regulatory authorities.

The interpretation of AML Regulation and Securities Regulation by courts, regulators and enforcement authorities is evolving rapidly, often with little notice. Regulatory expectations may differ across jurisdictions and may change as regulatory guidance, examinations and enforcement priorities evolve. As regulatory scrutiny increases, the Company expects its compliance costs may rise significantly. Failure to comply with these requirements or any perceived or alleged failure to comply could result in limitations, suspension or termination of services, regulatory investigations or enforcement actions, seizure or forfeiture of assets, and civil or criminal penalties, including fines.

In addition, governmental and regulatory bodies in Canada, the United States and other jurisdictions may adopt new laws, issue new regulations, or reinterpret existing requirements in ways that could materially affect the crypto- and decentralized finance industries and the Company's operations. Such changes could require the Company to modify its business practices, adjust its product offerings, implement additional compliance measures, obtain new licenses or registrations, or potentially cease certain activities altogether, including as a result of cross border regulatory requirements or jurisdictional assertions by foreign regulators. There can be no assurance that the Company will successfully obtain any required licenses, registrations or exemptions from applicable authorities to continue offering its current or future products and services.

The Company is subject to Canadian and foreign laws governing Internet-based businesses, including those relating to user privacy, data protection, content, intellectual property, electronic contracts, competition, consumer protection, and taxation. In particular, the Company is subject to federal, provincial, and foreign laws regarding privacy and protection of user data. Compliance with such laws, particularly foreign data protection and privacy regulations—which may be more restrictive than Canadian laws—can be costly, time-consuming, and may delay or restrict the development of new products. Cross border operations may expose the Company to overlapping, inconsistent or conflicting legal and regulatory regimes. Non-compliance or changes to these laws could result in claims, fines, regulatory investigations, or requirements to modify or cease certain business practices.

The regulatory risks described above may be heightened for companies in the blockchain industry, which is relatively new and may require education of clients, counterparties, and regulators to understand the mechanics of blockchain-based products and services. Moreover, new laws, regulations, or interpretations of existing laws may result in litigation, regulatory investigations, supervisory actions or enforcement proceedings, or restrictions on the Company's ability to offer certain products or services, including preventing or delaying the Company from offering certain products or services similarly offered by the Company's competitors. Any adverse changes to, or failure to comply with, applicable laws and regulations could materially affect the Company's reputation, brand, business, operating results, or financial condition.

Cryptocurrency Risks

Volatility and Momentum Pricing of Cryptocurrencies.

The value of cryptocurrencies is highly volatile and may be subject to momentum pricing and speculative trading. Cryptocurrency market prices are determined primarily using data from cryptocurrency exchanges, over-the-counter markets and derivative platforms, and may reflect investor expectations regarding future appreciation rather than underlying fundamentals. Momentum pricing may inflate cryptocurrency prices and increase volatility, resulting in rapid and unpredictable fluctuations driven by changes in investor sentiment. Such volatility may adversely affect trading activity, customer demand and the Company's financial condition and results of operations.

Impact of Cryptocurrency Price Volatility on the Company's Operations.

The Company operates a cryptocurrency trading platform ("CTP"), and its revenues, trading volumes and profitability may be significantly affected by changes in cryptocurrency prices and market conditions. Cryptocurrency prices can fluctuate substantially in short periods of time and are affected by numerous factors beyond the Company's control, including global supply and demand, macroeconomic conditions, interest rates, inflation expectations, currency exchange rates, regulatory developments, liquidity conditions, cybersecurity incidents, service disruptions at major exchanges, trading activity by large market participants, geopolitical events and transaction processing fees.

Sustained periods of reduced volatility, sharp price declines or diminished market confidence may negatively affect customer trading activity and revenues. There is no assurance that Bitcoin or other cryptocurrencies will maintain their long-term value or that broader adoption of cryptocurrencies by retail or commercial users will continue. Declines in cryptocurrency prices may adversely affect the trading price of the Common Shares.

Impact of Geopolitical and Macroeconomic Events.

Geopolitical instability, economic crises or market stress events may result in rapid inflows or outflows of capital from cryptocurrency markets, contributing to heightened volatility and sharp price reversals. Crisis-driven demand may increase cryptocurrency prices temporarily, followed by abrupt declines as such demand subsides. Large-scale acquisitions or sales of cryptocurrencies, whether globally or regionally, could materially affect market prices and adversely impact the Company's operations, revenues and financial condition.

Limited History of Decentralized Financial Systems and Trading Platforms.

The cryptocurrency financial system is relatively new and has a limited operating history compared to traditional financial markets. Although regulatory oversight has increased in certain jurisdictions, cryptocurrency trading platforms and related market infrastructure remain susceptible to operational failures, fraud, insolvency, cybersecurity breaches and liquidity constraints. Several cryptocurrency exchanges have experienced material failures or security incidents in recent years, which have negatively affected market confidence and asset prices.

Traditional financial institutions may limit or refuse to provide banking or payment services to cryptocurrency-related businesses due to perceived compliance or risk concerns. The loss or withdrawal of banking services could adversely affect the Company's ability to operate its trading platform and manage customer funds.

Dependence on Third-Party Service Providers.

The Company relies on third-party service providers, including custodians, liquidity providers, banking partners, payment processors and technology vendors. The failure, disruption or termination of services provided by such third parties, whether due to insolvency, regulatory action, cybersecurity incidents or business decisions, could materially adversely affect the Company's operations, liquidity and reputation.

Irreversibility of Cryptocurrency Transactions and Custody Risks.

Cryptocurrency transactions are generally irreversible and stolen or incorrectly transferred cryptocurrencies may not be recoverable. Errors, fraud, system failures or unauthorized access involving customer accounts or custody arrangements could result in financial loss, regulatory exposure and reputational harm to the Company. Although the Company employs security controls designed to protect customer assets, no system can eliminate the risk of loss.

Technology, Network and Protocol Risks.

Cryptocurrencies and their underlying protocols are subject to technological risks, including software defects, network congestion, governance disputes, protocol changes, security vulnerabilities and malicious attacks. Material issues affecting a cryptocurrency network or protocol could reduce confidence in the affected asset, impair trading activity and negatively impact market prices.

Demand for specific cryptocurrencies may decline due to competition from alternative digital assets, changes in user preferences, technological developments or reduced acceptance by users or institutions. A decline in demand for cryptocurrencies supported by the Company's platform could adversely affect trading volumes and revenues.

Cybersecurity Risks.

The Company and its service providers are subject to cybersecurity threats, including hacking, malware, phishing, denial-of-service attacks and other malicious activities. Cyber incidents may result from deliberate attacks or unintentional events and may originate from internal or external sources. A successful cyberattack could result in the loss or theft of digital assets, unauthorized access to sensitive information, operational disruptions, regulatory violations, reputational harm and significant financial losses.

While the Company maintains security measures, including segregation of duties and secure custody arrangements, there can be no assurance that such measures will prevent all cyber incidents.

Competition and Alternative Investment Vehicles.

The Company competes with other users, companies, cryptocurrency trading platforms, financial institutions and alternative investment vehicles, including products that provide direct or indirect exposure to cryptocurrencies. Market and financial conditions, and other conditions beyond the Company's control, may make it more attractive to invest in other financial vehicles, for investors to trade cryptocurrencies through competing platforms or invest through alternative structures, which could reduce trading volumes on the Company's platform and adversely affect revenues and profitability as well as limit the market for the Common Shares and reduce their liquidity.

The Company's operations, investment strategies, and profitability may be adversely affected by competition from other methods of investing in cryptocurrencies.

The Company competes with other users and/or companies that trade in cryptocurrencies and other potential financial vehicles, possibly including securities backed by or linked to cryptocurrencies through entities similar to the Company. Market and financial conditions, and other conditions beyond the Company's control, may make it more attractive to invest in other financial vehicles, or to invest in cryptocurrencies directly which could limit the market for the Common Shares and reduce their liquidity.

Regulatory Risks Applicable to Crypto Trading Platforms

The Company's CTP operations are subject to evolving and complex regulatory requirements in Canada and other jurisdictions, including requirements relating to registration, custody, compliance, disclosure, market integrity, capital adequacy and client asset protection. Regulatory approaches to cryptocurrencies and trading platforms continue to develop and may differ significantly between jurisdictions.

Future regulatory changes, enforcement actions or changes in interpretation of existing laws may materially increase compliance costs, restrict the Company's activities, limit product offerings, require changes to business practices or adversely affect the Company's ability to continue operating its trading platform. Governments may impose restrictions on the acquisition, holding, trading or transfer of cryptocurrencies or on the operation of cryptocurrency trading platforms, which could adversely affect the Company and its Shareholders.

Regulatory changes or actions.

As cryptocurrencies have grown in both popularity and market size, governments around the world have reacted differently to cryptocurrencies with certain governments deeming them illegal while others have allowed their use and trade. On-going and future regulatory actions may alter, perhaps to a materially adverse extent, the ability of the Company to continue to operate.

The effect of any future regulatory change on the Company or any cryptocurrency is impossible to predict, but such change could be substantial and adverse to the Company. Governments may in the future curtail or outlaw, the acquisition, use or redemption of cryptocurrencies. Ownership of, holding or trading in cryptocurrencies may then be considered illegal and subject to sanction. Governments may in the future take regulatory actions that may increase the cost and/or subject cryptocurrency companies to additional regulation or prohibit or severely restrict the right to acquire, own, hold, sell, use or trade cryptocurrencies or to exchange cryptocurrencies for fiat currency. By extension, similar actions by other governments, may result in the restriction of the acquisition, ownership, holding, selling, use or trading in the Common Shares. Such a restriction could result in the Company liquidating its Bitcoin or other cryptocurrency inventory at unfavorable prices and may adversely affect the Shareholders.

Canadian regulatory regime applicable to crypto trading platforms

The Company's cryptocurrency trading platform is currently operating under a restricted dealer license issued by its primary regulator, the BCSC. The CTP is also required to register with CIRO and comply with ongoing regulatory obligations, including reporting, client asset protection, anti-money laundering and anti-terrorist financing requirements, risk management, cybersecurity, and capital adequacy standards.

Maintaining compliance with both the BCSC's restricted dealer license requirements and CIRO registration obligations is critical to the CTP's legal operation. There is no assurance that the Company will be able to comply with all regulatory obligations at all times. Failure to comply could result in enforcement actions, fines, restrictions, suspension, or termination of the CTP's operations.

The regulatory environment for cryptocurrency trading platforms is complex and rapidly evolving. Changes in laws, regulations, or interpretations by governmental or quasi-governmental authorities could require modifications to the Company's products, services, or business practices, potentially increasing compliance costs or limiting operations.

In addition, similar regulatory obligations may apply in other jurisdictions where the Company operates or plans to operate. There is no assurance that the Company will be able to obtain or maintain any required licenses, registrations, or exemptive relief in such jurisdictions. Changes in applicable regulation could also affect the Company's competitive position and may have a material adverse effect on its business, financial condition, or results of operations.

Cessation of banking services to cryptocurrency businesses.

A number of companies that provide Bitcoin and/or other cryptocurrency-related services have been unable to find banks that are willing to provide them with bank accounts and banking services. Similarly, a number of such companies have had their existing bank accounts closed by their banks. Banks may refuse to provide bank accounts and other banking services to Bitcoin and/or other cryptocurrency-related companies or companies that accept cryptocurrencies for a number of reasons, such as perceived compliance risks or costs. The difficulty that many businesses that provide Bitcoin and/or other cryptocurrency-related services have and may continue to have in finding banks willing to provide them with bank accounts and other banking services may be currently decreasing the usefulness of cryptocurrencies as a payment system and harming public perception of cryptocurrencies or could decrease its usefulness and harm its public perception in the future. Similarly, the usefulness of cryptocurrencies as a payment system and the public perception of cryptocurrencies could be damaged if banks were to close the accounts of many or of a few key businesses providing Bitcoin and/or other cryptocurrency related services. This could decrease the market prices of cryptocurrency and adversely affect the value of the Company's financial condition.

Cryptocurrency exchanges and other trading venues are relatively new and largely unregulated.

To the extent that cryptocurrency exchanges or other trading venues are involved in fraud or experience security failures or other operational issues, this could result in a reduction in cryptocurrency prices. Cryptocurrency market prices depend, directly or indirectly, on the prices set on exchanges and other trading venues, which are new and, in most cases, largely unregulated as compared to established, regulated exchanges for securities, derivatives and other currencies. During the past three years, a number of cryptocurrency exchanges have been closed due to fraud, business failure or security breaches.

Further development and acceptance of the cryptographic and algorithmic protocols governing the issuance of and transactions in cryptocurrencies is subject to a variety of factors that are difficult to evaluate.

The use of cryptocurrencies to, among other things, buy and sell goods and services and complete other transactions, is part of a new and rapidly evolving industry that employs digital assets based upon a computer-generated mathematical and/or cryptographic protocol. The growth of this industry in general, and the use of cryptocurrencies in particular, is subject to a high degree of uncertainty, and the slowing or stopping of the development or acceptance of developing protocols may adversely affect the Company's operations. A significant portion of cryptocurrency demand may be attributable to speculation. The failure of retail and commercial marketplaces to adopt cryptocurrency payment methods may result in increased volatility and/or a reduction in market prices, either of which may adversely impact the Company's operations and profitability. The factors affecting the further development of the industry, include, but are not limited to:

- Continued worldwide growth in the adoption and use of cryptocurrencies;
- Governmental and quasi-governmental regulation of cryptocurrencies and their use, or restrictions on or regulation of access to and operation of the network or similar cryptocurrency systems;
- Changes in consumer demographics and public tastes and preferences;
- The maintenance and development of the open-source software protocol of the network;
- The availability and popularity of other forms or methods of buying and selling goods and services, including new means of using fiat currencies;
- General economic conditions and the regulatory environment relating to digital assets; and
- Negative consumer sentiment and perception of cryptocurrencies generally.

Acceptance and/or widespread use of cryptocurrency is uncertain.

Currently, there is relatively small use of cryptocurrencies in the retail and commercial marketplace in comparison to relatively large use by speculators, thus contributing to price volatility that could adversely affect the Company's operations, investment strategies, and profitability.

As relatively new products and technologies, cryptocurrencies and their underlying networks have not been widely adopted as a means of payment for goods and services by major retail and commercial outlets. Conversely, a significant portion of cryptocurrency demand is generated by speculators and investors seeking to profit from the short-term or long-term holding of cryptocurrencies. The relative lack of acceptance of cryptocurrencies in the retail and commercial marketplace limits the ability of end-users to use them to pay for goods and services. A lack of expansion by cryptocurrencies into retail and commercial markets, or a contraction of such use, may result in increased volatility or a reduction in their market prices, either of which could adversely impact the Company's operations, investment strategies, and profitability. Further, if fees increase for recording transactions in blockchains, demand for cryptocurrencies may be reduced and prevent the expansion of cryptocurrency networks to retail merchants and commercial businesses, resulting in a reduction in the price of cryptocurrencies generally.

Response to changing security needs.

As technological change occurs, the security threats to the Company's cryptocurrency inventory will likely adapt and previously unknown threats may emerge. The Company's ability to adopt technology in response to changing security needs or trends may pose a challenge to the safekeeping of the Company's cryptocurrency inventory. To the extent that the Company is unable to identify and mitigate or stop new security threats, the Company's cryptocurrency inventory may be subject to theft, loss, destruction or other attack.

Changes to prominence of Bitcoin and other digital assets.

Demand for Bitcoins is driven, in part, by its status as the most prominent and secure digital asset. It is possible that a digital asset other than Bitcoin could have features that make it more desirable to a material portion of the digital asset user base, resulting in a reduction in demand for Bitcoins, which could have a negative impact on the price of Bitcoins. The Bitcoin network and Bitcoins, as an asset, hold a "first-to-market" advantage over other digital assets. This first-to-market advantage is driven in large part by having the largest user base and, more importantly, the largest combined mining power in use to secure the Bitcoin blockchain and transaction verification system. Having a large mining network results in greater user confidence regarding the security and long-term stability of a digital asset's network and its blockchain; as a result, the advantage of more users and miners makes a digital asset more secure, which makes it more attractive to new users and miners, resulting in a network effect that strengthens the first-to-market advantage. Despite the marked first-mover advantage of the Bitcoin Network over other digital assets, it is possible that an alternative coin could become materially popular due to either a perceived or exposed shortcoming of the Bitcoin network protocol that is not immediately addressed by the core developers or a perceived advantage of an altcoin that includes features not incorporated into Bitcoin. If an alternative coin obtains significant market share (either in market capitalization, mining power or use as a payment technology), this could reduce Bitcoin's market share and have a negative impact on the demand for, and price of, Bitcoins.

The price of cryptocurrency may be affected by the sale of coins by other vehicles investing in coins or tracking cryptocurrency markets.

To the extent that other vehicles investing in coins or tracking cryptocurrency markets form and come to represent a significant proportion of the demand for coins, large redemptions of the securities of those vehicles and the subsequent sale of coins by such vehicles could negatively affect cryptocurrency prices and therefore affect the value of the inventory held by the Company.

The Company's cryptocurrency inventory may be exposed to cybersecurity threats and hacks.

Security breaches, computer malware and computer hacking attacks have been a prevalent concern in the Bitcoin exchange market since the launch of the Bitcoin network. Any security breach caused by hacking, which involves efforts to gain unauthorized access to information or systems, or to cause intentional malfunctions or loss or corruption of data, software, hardware or other computer equipment, and the inadvertent transmission of computer viruses, could materially harm the Company's business operations or result in loss of the Company's assets. Any breach of the Company's infrastructure could result in damage to the Company's reputation and reduce demand for the Company's services, in which could materially and adversely affect the Company's business and results of operations. Furthermore, the Company believes that as its assets grow, it may become a more appealing target for security threats. As with any other computer code, flaws in the cryptocurrency codes have been exposed by certain malicious actors. Several errors and defects have been found and corrected, including those that disabled some functionality for users and exposed users' information. Although discovery of flaws in or exploitations of the source code that allow malicious actors to take or create money have historically occurred somewhat regularly, more recently, they have been becoming relatively rarer.

The computer network operated by the Company may further be vulnerable to intrusions by hackers who could interfere with and introduce defects to the mining operation. Private keys which enable holders to transfer funds may also be lost or stolen, resulting in irreversible losses of cryptocurrencies.

Cyber incidents can result from deliberate attacks or unintentional events, and may arise from internal sources (i.e., employees, contractors, service providers, suppliers and operational risks) or external sources (i.e., nation states, terrorists, hacktivists, competitors and acts of nature). Cyber incidents include, but are not limited to, unauthorized access to information systems and data (i.e., through hacking or malicious software) for purposes of misappropriating or corrupting data or causing operational disruption. Cyber incidents also may be caused in a manner that does not require unauthorized access, such as causing denial-of-service attacks on websites (i.e., efforts to make network services unavailable to intended users). Additionally, outside parties may attempt to fraudulently induce employees of the Company to disclose sensitive information in order to gain access to the Company's infrastructure. As the techniques used to obtain unauthorized access, disable or degrade service, or sabotage systems change frequently, or may be designed to remain dormant until a predetermined event, and often are not recognized until launched against a target, the Company may be unable to anticipate these techniques or implement adequate preventative measures.

A cyber incident that affects the Company or its service providers might cause disruptions and adversely affect their respective business operations and might also result in violations of applicable law (i.e., personal information protection laws), each of which might result in potentially significant financial losses and liabilities, regulatory fines and penalties, reputational harm, and reimbursement and other compensation costs. In addition, substantial costs might be incurred to investigate, remediate and prevent cyber incidents.

The Company believes that the security procedures in place, such as hardware redundancy, segregation and offline data storage protocols (i.e., the maintenance of data on computers and/or storage media that is not directly connected to, or accessible from, the internet and/or networked with other computers, also known as "cold storage") are reasonably designed to safeguard the Company's cryptocurrency inventory from theft, loss, destruction or other issues relating to hackers and technological attack. Nevertheless, the security procedures cannot guarantee the prevention of any loss due to a security breach, software defect or act of God that may be borne by the Company.

Possibility of less frequent or cessation of monetization of Cryptocurrencies.

A decision by the Company to cease monetization of cryptocurrencies or to monetize cryptocurrencies less frequently can increase the risk of cryptocurrencies held decreasing in value and the risk of loss or theft of cryptocurrencies. This in turn, may increase the level of audit risk for the Company's auditors in the area of auditing the existence and ownership rights of crypto-asset holdings. If the Company's auditors deem the audit risk too high, there is risk that the Company's auditors would withdraw from the audit which, in turn, would increase the risk of the Company's ability to comply with the requirement for reporting annual audited financial statements as part of its ongoing continuous disclosure reporting requirements as a publicly listed company under applicable Canadian securities laws. Failure by the Company to comply with its continuous disclosure reporting obligations could result in the Company's securities being cease traded by Canadian securities regulators, which would have a significant adverse impact on the liquidity of the Common Shares and Shareholders may suffer a significant decline or total loss in value of its investment in the Common Shares as a result.

The Company's cryptocurrency inventory may be subject to loss, theft or restriction on access.

There is a risk that some or all of the Company's cryptocurrency inventory could be lost or stolen. Access to the Company's cryptocurrency could also be restricted by cybercrime (such as a denial of service attack) against a service at which the Company maintains a hosted online wallet. Any of these events may adversely affect the operations of the Company and, consequently, its investments and profitability. As with any new innovation, cryptocurrency comes with its own set of risks and challenges.

Web based Immersive Experience based Risks

The Company also engages in web based immersive experience-related activities, which are in an early stage of development and subject to significant uncertainty.

Web based immersive experiences are interactive, 3D digital environments accessed directly through a web browser rather than through separate application downloads. By leveraging technologies, such as TerraZero's proprietary Intraverse platform, these experiences turn traditional flat websites into explorable spaces where users can interact with content in a way that mimics real world presence.

If the Company is unable to manage risks effectively, its immersive experience initiatives may fail to achieve commercial success and could divert resources from its core CTP operations.

Behaviours in virtual settings may differ to those in the physical world

Immersive experiences are intended to bring people together. Users will encounter others whose opinions differ from their own and some people will exhibit behaviours in the virtual world that they may not in the physical world, including criticism, harassment/cyberbullying and assault of other participants. Immersive experiences supported by haptic technology transfers touch from the virtual world to the user in real life. This raises concern about personal boundaries – even virtual boundaries.

System outages and disruptions

Our proprietary Intraverse platform may be potentially susceptible to a number of system disruptions that may cause major inconvenience to users and, in some cases, financial losses. Outages may be the result of an overloaded system but may also be due to malicious actors seeking to destabilize and disrupt the platform.

Mental health issues and real-world impacts

Extensive engagement on social media and prolonged screen exposure, including in relation to immersive experiences, may have adverse psychological effects on users. Extended time in virtual worlds may impact real world health, impacting users' behaviours and affecting relationships, work and daily routines.

Lack of regulatory framework

Immersive experiences are not subject to a regulatory framework, unlike most software platforms or financial institutions. This lack of regulation encompasses, amongst other things, the use of digital currencies, digital property and user-generated content – that may have legal implications that are unclear or not understood at this time.

Unauthorized collection of data, theft/crime and identity theft

Data collection is an integral component of the immersive experience. As users engage in these virtual environments, the platform gathers information about their actions and preferences, even their physical attributes through avatars, which can possibly lead to an increased risk of discrimination, fraud and theft. There may be challenges in obtaining informed consent in immersive environments where bystanders or spatial surroundings might be captured by sensors, potentially violating privacy laws.

Data may then be used for unwanted targeted advertising or sold to third parties for financial gain, heightening the risk of unauthorised use of personal data.

Fraud and theft are a risk. Due to it's decentralised nature, companies may no longer require an individual's consent or independent verification to access and maintain their data and cybercriminals may find it easier to access and obtain users' private data to perpetrate fraud or theft. Phishing and social engineering scams prevalent in other forms of social media are present in the metaverse. Bad actors may create an avatar that replicates another person's identity and appearance.

EXEMPTION FROM NATIONAL INSTRUMENT 44-101

Pursuant to a decision of the Autorité des marchés financiers ("**AMF**") dated February 13, 2026, the Company was granted exemptive relief from the requirement that this Prospectus as well as the documents incorporated by reference herein and any applicable Prospectus Supplement and the documents incorporated by reference therein to be filed in relation to an at-the-market distribution be filed with the AMF in the French language. This exemptive relief is granted on the condition that this Prospectus, any applicable Prospectus Supplement and the documents incorporated by reference herein and therein be filed with the AMF in the French language if the Company offers Securities to Québec purchasers in connection with an offering other than in relation to an at-the-market distribution.

AUDITOR, TRANSFER AGENT AND REGISTRAR

The auditors of the Company are KPMG LLP, Chartered Professional Accountants, of Vancouver, British Columbia. KPMG LLP has confirmed that they are independent with respect to the Company within the meaning of the relevant rules and related interpretations prescribed by the relevant professional bodies in Canada, and any applicable legislation or regulation.

The registrar and transfer agent of the Company is Computershare Trust Company of Canada located at 510 Burrard Street, 2nd Floor, Vancouver, British Columbia, V6C 3B9.

LEGAL MATTERS

Unless otherwise specified in the Prospectus Supplement relating to an offering of Securities, certain legal matters relating to such offering of Securities will be passed upon on behalf of the Company by Borden Ladner Gervais LLP with respect to matters of Canadian law. As at the date of this Prospectus, partners and associates of Borden Ladner Gervais LLP, beneficially owned, directly or indirectly, less than 1% of any issued and outstanding securities of the Company or any associates or affiliates of the Company.

In addition, certain legal matters in connection with any offering of Securities will be passed upon for any underwriters, dealers or agents by counsel to be designated at the time of such offering by such underwriters, dealers or agents with respect to matters of Canadian and, if applicable, United States or other foreign law.

LEGAL PROCEEDINGS

The Company, from time to time, may be involved in legal proceedings of a nature considered normal to our business. We believe that none of the litigation in which we are currently involved, or have been involved since the beginning of the most recently completed financial year, individually or in the aggregate, is material to our consolidated financial condition or results of operations.

ADDITIONAL INFORMATION

The Company's public filings are available on SEDAR+, at www.sedarplus.ca. Unless specifically incorporated by reference herein, documents filed or furnished by the Company on SEDAR+ are neither incorporated in nor a part of this Prospectus.

The Company's management information circular dated December 31, 2024 for the Company's annual general meeting held February 10, 2025 discloses that the Company from time to time reviews compensation practices of companies of similar size and stage of development. The Company would like to clarify that it does not review compensation practices of companies of similar size and stage of development.

PURCHASERS' STATUTORY RIGHTS OF WITHDRAWAL AND RESCISSION

Unless provided otherwise in an applicable Prospectus Supplement, the following is a description of a purchaser's statutory rights. Securities legislation in certain of the provinces and territories of Canada provides purchasers with the right to withdraw from an agreement to purchase securities. This right may only be exercised within two business days after receipt or deemed receipt of a prospectus, the accompanying prospectus supplement relating to securities purchased by a purchaser and any amendment thereto, irrespective of the determination at a later date of the purchase price of the securities distributed. In several of the provinces and territories, securities legislation further provides a purchaser with remedies for rescission or damages if the prospectus, the accompanying prospectus supplement relating to securities purchased by a purchaser and any amendment thereto contains a misrepresentation or is not delivered to the purchaser, provided that the remedies for rescission or damages are exercised by the purchaser within the time limit prescribed by the securities legislation of the purchaser's province or territory. The purchaser should refer to any applicable provisions of the securities legislation of the purchaser's province or territory for the particulars of these rights or consult with a legal adviser.

In addition, original purchasers of Securities which are convertible, exchangeable or exercisable for other securities of the Company will have a contractual right of rescission against the Company in respect of the conversion, exchange or exercise of such Securities. The contractual right of rescission will be further described in any applicable Prospectus Supplement, but will, in general, entitle such original purchasers to receive, in addition to the amount paid on original purchase of the Warrant or Subscription Receipt, as the case may be, the amount paid upon conversion, exchange or exercise upon surrender of the underlying securities gained thereby, in the event that this Prospectus (as supplemented or amended) contains a misrepresentation, provided that: (i) the conversion, exchange or exercise takes place within 180 days of the date of the purchase of the convertible, exchangeable or exercisable security under this Prospectus; and (ii) the right of rescission is exercised within 180 days of the date of purchase of the convertible, exchangeable or exercisable security under this Prospectus and the applicable Prospectus Supplement. This contractual right of rescission will be consistent with the statutory right of rescission described under section 131 of the *Securities Act* (British Columbia), and is in addition to any other right or remedy available to original purchasers under section 131 of the *Securities Act* (British Columbia) or otherwise at law.

In an offering of Securities which are convertible, exchangeable or exercisable for other securities of the Company, investors are cautioned that the statutory right of action for damages for a misrepresentation contained in this Prospectus, the relevant Prospectus Supplement or an amendment thereto is limited, in certain provincial and territorial securities legislation, to the price at which the Securities which are convertible, exchangeable or exercisable for other securities of the Company are offered to the public under the prospectus offering. This means that, under the securities legislation of certain provinces and territories, if the purchaser pays additional amounts upon conversion, exchange or exercise of the security, those amounts may not be recoverable under the statutory right of action for damages that applies in those provinces and territories. The purchaser should refer to any applicable provisions of the securities legislation of the purchaser's province or territory for the particulars of this right of action for damages, or consult with a legal adviser.

At-the-Market Distributions

Securities legislation in some provinces and territories of Canada provides purchasers of securities with the right to withdraw from an agreement to purchase securities and with remedies for rescission or, in some jurisdictions, revisions of the price, or damages if the prospectus, prospectus supplement, and any amendment relating to securities purchased by a purchaser are not sent or delivered to the purchaser. However, purchasers of Securities distributed under an at-the-market distribution under this Prospectus by the Company do not have the right to withdraw from an agreement to purchase the Securities and do not have remedies of rescission or, in some jurisdictions, revisions of the price, or damages for non-delivery of this Prospectus, the applicable Prospectus Supplement, and any amendment relating to any Securities purchased thereunder by such purchaser because this Prospectus, such Prospectus Supplement, and any amendment relating to the Securities purchased thereunder by such purchaser will not be sent or delivered, as permitted under Part 9 of NI 44-102.

Securities legislation in some provinces and territories of Canada further provides purchasers with remedies for rescission or, in some jurisdictions, revisions of the price or damages if the prospectus, prospectus supplement, and any amendment relating to securities purchased by a purchaser contains a misrepresentation. Those remedies must be exercised by the purchaser within the time limit prescribed by securities legislation. Any remedies under securities legislation that a purchaser of Securities distributed under an “at-the-market distribution” under this Prospectus by the Company may have against the Company or its agents for rescission or, in some jurisdictions, revisions of the price, or damages if this Prospectus, the applicable Prospectus Supplement, and any amendment relating to Securities purchased thereunder by a purchaser contain a misrepresentation will remain unaffected by the non-delivery of this Prospectus referred to above. A purchaser should refer to applicable securities legislation for the particulars of these rights and should consult a legal adviser.

CERTIFICATE OF THE COMPANY

Dated: May 11, 2026

This short form prospectus, together with the documents incorporated herein by reference, will, as of the date of a particular distribution of securities under the prospectus, constitute full, true and plain disclosure of all material facts relating to the securities offered by this prospectus and the supplement as required by the securities legislation of all of the provinces and territories of Canada.

signed "Fraser Matthews"	*signed "Kim Evans"*
Fraser Matthews	Kim Evans
Chief Executive Officer	Chief Financial Officer

On behalf of the Board of Directors

signed "Lance Morginn"	*signed "Robert Birmingham"*
Lance Morginn	Robert Birmingham
Executive Chairman & Director	Director