

Aumento Capital IX Corp.

(A Capital Pool Company)

Unaudited Condensed Interim Financial Statements

**For the Period from the Date of Incorporation
(February 16, 2021) to March 31, 2021**

(In Canadian Dollars)

Notice of No Auditor Review of the Interim Financial Statements

The accompanying unaudited condensed interim financial statements of the Corporation have been prepared by and are the responsibility of the Corporation's management. The Corporation's independent auditor has not performed a review of these financial statements in accordance with standards established by the CPA Canada for a review of interim financial statements by an entity's auditor.

Aumento Capital IX Corp.
Unaudited Condensed Interim Statement of Financial Position
(in Canadian Dollars)

As at March 31,		2021
Assets		
Cash held in trust	\$	235,000
Deferred Offering Costs		15,000
	\$	250,000
Liabilities		
Accrued liabilities	\$	16,308
Shareholders' Equity		
Share capital (Note 3)		243,596
Accumulated Deficit		(9,904)
		233,692
	\$	250,000

Subsequent Events (Note 6)

Approved by the Board	<u>David Danziger</u>	<u>Paul Pathak</u>
	Director (Signed)	Director (Signed)

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

Aumento Capital IX Corp.
Unaudited Condensed Interim Statement of Loss and Comprehensive Loss
For the Period from the Date of Incorporation (February 16, 2021) to March 31, 2021
(in Canadian Dollars)

Expenses		
Professional fees	\$	9,904
Net loss and comprehensive loss for the period		(9,904)
Net loss per share – basic and diluted	\$	-
Weighted average shares outstanding- basic and diluted		-

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

Aumento Capital IX Corp.
Unaudited Condensed Interim Statement of Changes in Cash Flows
For the Period from the Date of Incorporation (February 16, 2021) to March 31, 2021
(in Canadian Dollars)

Cash provided by (used in)

Operating

Net loss for the period	\$	(9,904)
Change in accrued liabilities		16,308
Change in Deferred Offering Costs		(15,000)
Cash used in operating activities		(8,596)

Financing

Share subscription, net of issuance costs		243,596
Cash provided by financing activities		243,596

Net change in cash		235,000
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Cash, end of period	\$	235,000
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Aumento Capital IX Corp.
Unaudited Condensed Interim Statement of Changes in Shareholders' Equity
For the Period from the Date of Incorporation (February 16, 2021) to March 31, 2021
(in Canadian Dollars)

	Number of Shares		Share Capital		Accumulated Deficit		Shareholders' Equity
Common shares issued (Note 3)	1,000,000	\$	250,000	\$	-	\$	250,000
Share issuance costs	-		(6,404)		-		(6,404)
Net loss for the period	-		-		(9,904)		(9,904)
Balance, March 31, 2021	1,000,000	\$	243,596	\$	(9,904)	\$	233,692

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

1. INCORPORATION AND NATURE OF BUSINESS

Aumento Capital IX Corp. (the "Corporation") was incorporated under the Ontario Business Corporations Act on February 16, 2021 and is a Capital Pool Company as defined in the Policy 2.4 of the TSX Venture Exchange (the "Exchange") Corporate Finance Manual (the "Manual"). The principal business of the Corporation will be the identification and evaluation of assets or businesses with a view to completing a Qualifying Transaction ("QT"). The Corporation has not commenced commercial operations and has no assets other than cash held in trust and deferred offering costs. Given the nature of the activities, no separate segmented information is reported. The Corporation's continuing operations, as intended, are dependent on its ability to secure equity financing with which it intends to identify and evaluate potential acquisitions of businesses, and once identified and evaluated, to negotiate an acquisition thereof or participation therein subject to receipt of regulatory and, if required, shareholders' approval.

The proceeds raised from the issuance of share capital may only be used to identify and evaluate assets or businesses for future investment, with the exception that up to \$3,000 per month may be used for reasonable general and administrative expenses of the Corporation. These restrictions apply until completion of a QT by the Corporation as defined under the policies of the Exchange Policy 2.4.

The head office and the registered head office of the Corporation is located at 77 King Street West, Suite 700, Toronto, Ontario, M5K 1G8.

On June 4, 2021 the Board of Directors approved the unaudited condensed interim financial statements for the period from the Date of Incorporation (February 16, 2021) to March 31, 2021.

The global outbreak of COVID-19 (coronavirus) has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Corporation as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus.

2. SIGNIFICANT ACCOUNTING POLICIES

Statement of Compliance

These unaudited interim condensed financial statements have been prepared in accordance with International Accounting Standards ("IAS") 34 'Interim Financial Reporting' ("IAS 34") using accounting policies consistent with the International Financial Reporting Standards ("IFRS") issued by the International Accounting Standards Board ("IASB") and Interpretations of the International Financial Reporting Interpretations Committee ("IFRIC").

These unaudited condensed interim financial statements have been prepared on an accrual basis and are based on historical costs, modified where applicable, by the measurement at fair value of selected non-current assets, financial assets, and financial liabilities. These unaudited condensed interim financial statements are presented in Canadian dollars, which is the corporation's functional and presentation currency.

The accounting policies applied by the Corporation in these Unaudited Condensed Interim Financial Statements are the same as those applied by the Corporation in the audited financial statements for the period ended March 31, 2021.

3. SHARE CAPITAL

Authorized - Unlimited common shares

Balance, February 16, 2021	\$	Nil
1,000,000 common shares issued	\$	250,000
Cost of issuance		(6,404)
Balance, March 31, 2021	\$	243,596

Escrowed Shares

During the period ended March 31, 2021, the Corporation issued 1,000,000 common shares at \$0.25 per share for gross proceeds of \$250,000. Share issuance costs of \$6,404 were associated with this issuance.

All common shares of the Corporation acquired in the secondary market prior to the completion of a Qualifying Transaction by non-arms length parties, as defined in the policies of the Exchange, are required to be deposited in escrow. Subject to certain permitted exemptions, all securities of the Corporation held by principals of the resulting issuer will also be subject to escrow.

1,000,000 issued and outstanding common shares will be held in escrow pursuant to the requirements of the Exchange.

Options

Options may be granted for a maximum term of ten years from the date of the grant. They are non-transferable and are exercisable as determined by the Directors when the option is granted. Options expire within 12 months of termination of employment or holding office as director or officer of the Corporation and, in the case of death, expire within a maximum period of one year after such death, subject to the expiry date of the option.

Any shares issued upon exercise of the options prior to the Corporation entering into a Qualifying Transaction will be subject to escrow restrictions.

The stock option plan is subject to regulatory approval.

No options have been granted or are outstanding as at March 31, 2021.

4. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

Capital Management

The Corporation's objective when managing capital is to maintain its ability to continue as a going concern in order to provide returns for shareholders and benefits for other stakeholders. The Corporation includes equity, comprised of share capital and accumulated deficit, in the definition of capital.

The Corporation's primary objective with respect to its capital management is to ensure that it has sufficient cash resources to fund the identification and evaluation of potential acquisitions. To secure the additional capital necessary to pursue these plans, the Corporation may attempt to raise additional funds through the issuance of equity or by securing strategic partners.

The proceeds raised from the issuance of share capital may only be used to identify and evaluate assets or businesses for future investment, with the exception that up to \$3,000 per month may be used for reasonable general and administrative expenses of the Corporation. These restrictions apply until completion of a QT by the Corporation as defined under the policies of the Exchange Policy 2.4.

Risk Disclosures and Fair Values

The Corporation's financial instruments, consisting of cash held in trust and accrued liabilities approximate fair value due to the relatively short-term maturity of the instruments. It is management's opinion that the Corporation is not exposed to significant interest, currency or credit risks arising from these financial instruments.

5. RELATED PARTY TRANSACTIONS

During the period from the date of incorporation (February 16, 2021) to March 31, 2021, the Corporation incurred legal fees of \$9,904 and share issuance costs of \$6,404 for services provided by a law firm whose partner is a director of the Corporation. As at March 31, 2021, \$16,308 is included in accrued liabilities for these services.

There were no other transactions with related parties and no remuneration was paid to key management personnel from the date of incorporation (February 16, 2021) to March 31, 2021.

6. SUBSEQUENT EVENTS

Filing of Prospectus and Initial Public Offering

The Corporation filed its final prospectus to offer to sell and issue 1,000,000 Common Shares of the Corporation (the "Offering") at a price of \$0.50 per Common Share (the "Offering Price") for total gross proceeds to the Corporation of \$500,000.

The Corporation has entered into an agreement with Canaccord Genuity Corp. (the "Agent") to raise gross proceeds of \$500,000 in connection with Offering. The Corporation will pay a commission of 10% of gross proceeds to the Agent and will grant the Agent the option to purchase common shares equal to 10% of the total number of Common Shares sold as part of the Offering at an exercise price of \$0.50 per share for a period ending sixty months from the date the Offering is completed. The Corporation is also required to pay an administration fee and will reimburse the Agent for legal fees and other reasonable expenses incurred pursuant to the Offering.

The Corporation intends to enter into stock option agreements at the closing of the offering, granting stock options to officers and directors to collectively acquire up to 10% of issued and outstanding Common shares following the Offering at exercisable at \$0.50 per share and expiring five years from the date of grant.