G2M Cap Corp.

Filing Statement

In Respect of the Qualifying Transaction of G2M Cap Corp. with SalesCloser Technologies Inc.

March 18, 2026

Neither the TSX Venture Exchange Inc. nor any securities regulatory authority has in any way passed upon the merits of the Qualifying Transaction described in this Filing Statement.

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GLOSSARY

The following is a glossary of certain definitions used in this Filing Statement. Terms and abbreviations used in the financial statements and MD&As of G2M, SalesCloser and the Resulting Issuer in the appendices to this Filing Statement are defined separately and the terms and abbreviations defined below are not used therein, except where otherwise indicated. Words importing the singular, where the context requires, include the plural and vice versa and words importing any gender include all genders.

"**Affiliate**" means a company that is affiliated with another company as described below.

A company is an "**Affiliate**" of another company if:

(a) one of them is the subsidiary of the other, or

(b) each of them is controlled by the same Person.

A company is "**controlled**" by a Person if:

(a) voting securities of the company are held, other than by way of security only, by or for the benefit of that Person, and

(b) the voting securities, if voted, entitle the Person to elect a majority of the directors of the company.

A Person beneficially owns securities that are beneficially owned by:

(a) a company controlled by that Person, or

(b) an Affiliate of that Person or an Affiliate of any company controlled by that Person;

"**Amalgamation**" means the amalgamation of SalesCloser and Subco pursuant to the provisions of section 277 of the BCBCA in the manner contemplated in and pursuant to the Master Agreement;

"**Amalgamation Agreement**" means the agreement to be entered into in connection with the Amalgamation in substantially the form attached to the Master Agreement as Schedule "A";

"**Amalgamation Application**" means the Amalgamation Application to be filed to give effect to the Amalgamation;

"**Amalco**" means the corporation resulting from the Amalgamation and continuing the corporate existence of SalesCloser and Subco;

"**Amalco Shares**" means the common shares in the capital of Amalco;

"**Applicable Laws**" means with respect to any Person, all domestic or foreign federal, state, provincial or local laws (statutory, common law or otherwise), regulations, by-laws, statutes, constitutions, treaties, conventions, injunctions, judgements, decrees, rulings, rules, orders, ordinances, protocols, codes, guidelines, notices, directions (including all Applicable Canadian Securities Laws and Applicable U.S. Securities Laws), or other similar requirement enacted, adopted, promulgated or applied by any Governmental Authority, and all terms and conditions of any grant of approval, permission, authority or license of any Governmental Authority, in each case, that is binding upon or applicable to such Person or its or their business, undertaking, property or securities and emanating from a Person having jurisdiction over the Person or its business, undertaking, property or securities, as amended unless expressly specified otherwise;

"**Assets and Properties**" with respect to any person means all assets and properties of every kind, nature, character and description (whether real, personal or mixed, tangible or intangible, choate or inchoate, absolute, accrued, contingent, fixed or otherwise, and, in each case, wherever situated), including the goodwill related thereto, operated, owned or leased by or in the possession of such person;

"**Associate**" when used to indicate a relationship with a person or company, means:

(a) an issuer of which the person or company beneficially owns or controls, directly or indirectly, voting securities entitling him to more than 10% of the voting rights attached to outstanding securities of the issuer,

(b) any partner of the person or company,

(c) any trust or estate in which the person or company has a substantial beneficial interest or in respect of which a person or company serves as trustee or in a similar capacity,

(d) in the case of a person, a relative of that person, including:

(i) that person's spouse or child, or

(ii) any relative of the person or of his spouse who has the same residence as that person;

but

(e) where the Exchange determines that two persons shall, or shall not, be deemed to be associates with respect to a Member firm, Member corporation or holding company of a Member corporation, then such determination shall be determinative of their relationships in the application of Rule D with respect to that Member firm, Member corporation or holding company;

"**Audit Committee**" means the audit committee of the Resulting Issuer, as defined by National Instrument 52-110 – *Audit Committees*;

"**BCBCA**" means the *Business Corporations Act* (British Columbia);

"**Bridge Financing**" has the meaning assigned thereto in the section headed "*Description of the Transaction – Bridge Financing*";

"**Bridge Finders' Warrants**" has the meaning assigned thereto in the section headed "*Description of the Transaction – Bridge Financing*";

"**Bridge Notes**" has the meaning assigned thereto in the section headed "*Description of the Transaction – Bridge Financing*";

"**Business Combination**" has the meaning ascribed to that term in Exchange Policy 5.9 and MI 61- 101, and includes a business combination that is determined by the Exchange to be a business combination;

"**Business Day**" means any day other than a Saturday, Sunday or a statutory holiday in the Province of British Columbia;

"**CBCA**" means the *Canada Business Corporations Act*;

"**CEO**" means the officer position Chief Executive Officer.

"**CFO**" means the officer position Chief Financial Officer.

"**Circular**" means the management information circular of G2M dated February 13, 2026.

"**Closing**" means the completion of the Qualifying Transaction;

"**Company**" unless specifically indicated otherwise, means a corporation, incorporated association or organization, body corporate, partnership, trust, association or other entity other than an individual;

"**Completion of the Qualifying Transaction**" means the date the Final QT Exchange Bulletin is issued by the Exchange;

"**Concurrent Financing**" has the meaning assigned thereto in the section headed "*Description of the Transaction – Concurrent Financing*";

"**Concurrent Finders' Warrants**" has the meaning assigned thereto in the section headed "*Description of the Transaction – Concurrent Financing*";

"**Consideration Shares**" means 25,250,000 common shares of G2M to be issued the holders of SalesCloser Shares pursuant to the Amalgamation;

"**Consolidation**" means the consolidation of the G2M Shares on the basis of up to 7.15 pre-consolidation G2M Shares for every one (1) post-consolidation G2M Share held, which shall occur prior to completion of the Transaction;

"**Consolidation Ratio**" means the ratio of up to 7.15 pre-consolidation G2M Shares for every one (1) post-consolidation G2M Share held;

"**Continuance**" means the continuance of G2M from a corporation incorporated under the CBCA to a corporation continued under the BCBCA, which continuance shall occur prior to the Closing;

"**Contract**" means all agreements, contracts or commitments of any nature, written or oral, including, for greater certainty and without limitation, leases, purchase agreements, manufacturing, supply and distribution agreements, loan documents and security documents;

"**Control Person**" means any person or company that holds or is one of a combination of persons or companies that holds a sufficient number of any of the securities of an issuer so as to affect materially the control of that issuer, or that holds more than 20% of the outstanding voting securities of an issuer except where there is evidence showing that the holder of those securities does not materially affect the control of the issuer;

"**Conversion Shares**" has the meaning assigned thereto in the section headed "*Description of the Transaction – Bridge Financing*";

"**COO**" means the officer position of Chief Operational Officer;

"**Corporation**" or "**G2M**" means G2M Cap Corp., a company incorporated pursuant to the provisions of the CBCA on April 13, 2022;

"**CPC**" means a corporation:

(a) that has been incorporated or organized in a jurisdiction of Canada;

(b) that has filed and obtained a receipt for a preliminary CPC prospectus from one or more of the securities regulatory authorities in compliance with Exchange Policy 2.4; and

(c) in regard to which the completion of the Qualifying Transaction has not yet occurred;

"**CPC Escrow Agreement**" means the escrow agreement dated as of February 24, 2023 entered into among G2M, TSX Trust, as escrow agent, and certain securityholders of G2M;

"**CPC Escrowed Shares**" means the G2M Shares escrowed under the CPC Escrow Agreement;

"**CPC Broker Warrants**" means the 500,000 warrants issued by G2M in connection with its initial public offering;

"**CTO**" means Chief Technology Officer;

"**Davidson**" means Davidson & Company LLP;

"**Effective Date**" means the date on which the Amalgamation Application giving effect to the Amalgamation has been filed with the Registrar;

"**Effective Time**" means 12:01 a.m. (Vancouver time) on the Effective Date;

"**Exchange**" means the TSX Venture Exchange Inc.;

"**Exchange Policy 2.4**" means Policy 2.4 - *Capital Pool Companies of the Manual*;

"**Exchange Policy 4.4**" means Policy 4.4 – *Security Based Compensation of the Manual*;

"**Exchange Policy 5.4**" means Policy 5.4 – *Escrow, Vendor Consideration and Resale Restrictions of the Manual*;

"**Exchange Ratio**" means, in connection with the Amalgamation, one (1) Consideration Share to be issued by G2M in exchange for each one (1) G2M Share issued and outstanding as of the Effective Date;

"**Filing Statement**" means this Filing Statement;

"**Final QT Exchange Bulletin**" means the bulletin issued by the Exchange following the closing of the Qualifying Transaction and the submission of all required documentation and that evidences the final Exchange acceptance of the Qualifying Transaction;

"**Finders' Warrants**" means the Bridge Finders' Warrants and the Concurrent Finders' Warrants;

"**Form 51-102F6**" means Form 51-102F6 – *Statement of Executive Compensation*;

"**Founder Employment Agreements**" means employment agreements between G2M and each of Ali Tajskandar and Jordan Gutierrez for the provision of their services as CEO and COO, respectively, which will provide, among other things, for the issuance of the Founder Options;

"**Founder Options**" means options granted under the Resulting Issuer Option Plan to acquire an aggregate of 3,800,000 post-consolidation Resulting Issuer Shares, on a post- G2M Share Consolidation basis, to Ali Tajskandar and Jordan Gutierrez at an exercise price of $0.60 per share, which will vest immediately after Closing and will expire five (5) years from the date of Closing;

"**Founders**" means Ali Tajskandar and Jordan Gutierrez;

"**G2M Audit Committee**" means the audit committee of the board of directors of G2M;

“**G2M Audited Financial Statements**” means the audited financial statements of G2M for the financial year ended December 31, 2024 including the notes thereto and the report of G2M’s auditors thereon;

“**G2M Board**” means the board of directors of G2M, as constituted from time to time;

“**G2M IPO Broker Warrants**” means the warrants issued to brokers pursuant to G2M’s initial public offering, of which there will be 69,930 after completion of the Consolidation;

“**G2M Financial Statements**” means, collectively, the G2M Audited Financial Statements and the G2M Interim Financial Statements;

“**G2M Interim Financial Statements**” means the unaudited, reviewed condensed interim financial statements of G2M for the nine months ended September 30, 2025, including the notes thereto;

“**G2M Option Plan**” means the current stock option plan of G2M, which provides that the Board of G2M may, from time to time, in its discretion, and in accordance with Exchange requirements, grant to directors, officers, employees and consultants of G2M, options to purchase G2M Shares;

“**G2M Optionholder**” means a holder of G2M Options from time to time, and “**G2M Optionholders**” means all of such holders;

“**G2M Options**” means stock options issued pursuant to the G2M Option Plan;

“**G2M Shareholder**” means a holder of G2M Shares from time to time, and “**G2M Shareholders**” means all of such holders;

“**G2M Shares**” means the common shares in the capital of G2M, as presently constituted on the date hereof;

“**Governmental Authority**” means any foreign, national, provincial, local or state government, any political subdivision or any governmental, judicial, public or statutory instrumentality, court, tribunal, agency (including those pertaining to health, safety or the environment), authority, body or entity, or other regulatory bureau, authority, body or entity having legal jurisdiction over the activity or person or entity in question including, without limitation, the Exchange;

“**IFRS Accounting Standards**” means International Financial Reporting Standards and International Accounting Standards as issued by the International Accounting Standards Board and Interpretations;

“**Indebtedness**” of any person means all obligations of such person:

(a) for borrowed money;

(b) evidenced by notes, bonds, debentures or similar instruments;

(c) for the deferred purchase price of goods or services (other than trade payables or accruals incurred in the ordinary course of business);

(d) under capital and operating leases;

(e) under “vendor take-back” financing or deferred payments in connection with any acquisition; or

(f) which are guarantees of the obligations described in clauses (a) through (e) above of any other person if secured by any or all of the assets and properties of the guarantor.

"**Inducement Shares**" means 356,641 Resulting Issuer Shares to be issued to Ali Tajskandar at Closing pursuant to Section 6.4 of Exchange Policy 4.4 as an inducement grant, which shares will be subject to the applicable principal escrow requirements of the Exchange.

"**Insider**" if used in relation to an issuer, means:

(a) a director or senior officer of the issuer;

(b) a director or senior officer of the company that is an Insider or subsidiary of the issuer;

(c) a Person that beneficially owns or controls, directly or indirectly, voting shares carrying more than 10% of the voting rights attached to all outstanding voting shares of the issuer; or

(d) the issuer itself if it holds any of its own securities.

"**Investor Rights Agreement**" means the investor rights agreement to be entered into prior the Closing between Wishpond and G2M;

"**IPO**" means initial public offering;

"**LOI**" means the letter of intent dated November 5, 2025 between G2M, SalesCloser and Wishpond;

"**Lock-Up Agreements**" means "the lock-up agreements between Wishpond and each of the directors, senior officers and significant shareholders of G2M, and their respective associates, in each case entered into on or prior to the date of the Master Agreement;

"**Master Agreement**" means the master agreement dated as of December 22, 2025 among G2M, SalesCloser, Wishpond, and Subco, as amended on January 31, 2026 and as may be further amended or supplemented from time to time, with respect to the Transaction;

"**Material Adverse Change**" or "**Material Adverse Effect**" means, with respect to a Party, any action, fact, effect, change, event, development, circumstance or occurrence that, individually or in the aggregate with other such actions, facts, effects, changes, events, developments, circumstances or occurrences is, or would reasonably be expected to:

(a) be material and adverse to the current or future financial condition, business, operations, results of operations, assets, properties, capitalization, condition (financial or otherwise), liabilities (contingent or otherwise), or cash flows of such party and its subsidiaries, if any, taken as a whole, other than any action, fact effect, change, event or development resulting from:

(i) general economic, financial, currency exchange, securities, credit or commodity prices in Canada or elsewhere;

(ii) changes in applicable laws (including tax laws);

(iii) any changes in IFRS Accounting Standards or in any interpretation thereof, by any Governmental Authority;

(iv) the announcement of the execution of this Agreement or the transactions contemplated hereby;

(v) the failure of such party to meet any internal or published projections, forecasts or estimates of revenues, earnings or cash flow;

(vi) any changes in the trading price or trading volumes of the securities of such party;

(vii) any acts of God, riots, terrorism, sabotage, earthquakes, epidemics, pandemics (including the COVID-19 pandemic), military action or war (whether or not declared), change in global, national or regional political conditions, civil unrest, or disturbances or similar event or escalation or worsening thereof; or

(viii) any changes or effects arising from matters permitted or contemplated by this Agreement or consented to or approved in writing by the other party,

provided, however, that in each case, the causes underlying such changes may be considered to determine whether such causes constitute a Material Adverse Change or a Material Adverse Effect and where, in the case of (i), (ii), (iii), (iv), (v), and (ix), such effect relating to or resulting from the foregoing does not have a disproportionate effect on the current or future financial condition, business, operations, results of operations, assets, properties, capitalization, condition (financial or otherwise), liabilities (contingent or otherwise) or cash flows or prospects of such party and its subsidiaries, if any, taken as a whole, as compared to the corresponding effect on comparable Persons operating in the industries and geographic areas in which such party or any of its affiliates operate; or

(b) prevent, materially delay or materially impair the ability of such party to consummate the transactions contemplated by this Agreement or that would materially impair, delay or impact its ability to perform its obligations under this Agreement;

"**Meeting**" means the special meeting of the G2M Shareholders to be held on March 20, 2026, to approve the Transaction and certain other matters.

"**Name Change**" means the change of G2M's name to SalesCloser Technologies Ltd.;

"**Named Executive Officer**" or "**NEO**" means each of the following individuals: (i) the CEO of the corporation; (ii) the Chief Financial Officer of the corporation; (iii) each of the three most highly compensated executive officers of the corporation, including any of its subsidiaries, or the three most highly compensated individuals acting in a similar capacity, other than the CEO and Chief Financial Officer, at the end of the most recently completed financial year whose total compensation was, individually, more than $150,000 for that financial year; and (iv) each individual who would be an Named Executive Officer under paragraph (iii) but for the fact that the individual was neither an executive officer of the corporation or its subsidiaries, nor acting in a similar capacity, at the end of that financial year;

"**Non-Arm's Length Party**" means:

(a) in relation to a company:

(i) a Promoter, officer, director, other Insider or Control Person of that company and any Associates or Affiliates of any of such Persons; or

(ii) another entity or an Affiliate of that entity, if that entity or its Affiliate have the same Promoter, officer, director, Insider or Control Person as the company; and

(b) in relation to an individual, any Associate of the individual or any company of which the individual is a Promoter, officer, director, Insider or Control Person;

"**Non-Arm's Length Qualifying Transaction**" means a proposed Qualifying Transaction where the same party or parties or their respective Associates or Affiliates are Control Persons in both the CPC and in relation to the Significant Assets which are to be the subject of the proposed Qualifying Transaction;

"**Non-Registered Shareholders**" means G2M Shareholders who do not hold their G2M Shares in their own names;

"**Notice of Meeting**" means the notice to G2M Shareholders associated with the Meeting;

"**Participants**" has the meaning assigned thereto in the section headed "*Information Concerning SalesCloser – General Development of the SalesCloser Business*";

"**Party**" and plural "**Parties**" mean one or more party to the Master Agreement, the Parties being G2M, SalesCloser, Wishpond and Subco;

"**Person**" means a company or individual;

"**Principal**" has the meaning attributable thereto in Policy 1.1 – *Interpretation of the Exchange*;

"**Principal Amount**" has the meaning assigned thereto in the section headed "*Description of the Transaction – Bridge Financing*";

"**Promoter**" means:

(a) a person or company who, acting alone or in conjunction with one or more other persons, companies or a combination thereof, directly or indirectly, takes the initiative in founding, organizing or substantially reorganizing the business of an issuer; or

(b) a person or company who, in connection with the founding, organizing or substantial reorganizing of the business of an issuer, directly or indirectly, receives in consideration of services or property, or both services and property, 10 per cent or more of any class of securities of the issuer or 10 per cent or more of the proceeds from the sale of any class of securities of a particular issue, but a person or company who receives such securities or proceeds either solely as underwriting commissions or solely in consideration of property shall not be deemed a promoter within the meaning of this definition if such person or company does not otherwise take part in founding, organizing, or substantially reorganizing the business;

"**Qualifying Transaction**" means a transaction where a CPC acquires Significant Assets other than cash, by way of purchase, amalgamation, merger or arrangement with another company or by other means, and, specifically in the case of G2M, means the Transaction, as more particularly described herein;

"**Registered Shareholder**" means a G2M Shareholder who holds G2M Shares in their own name and has a share certificate or direct registration system (DRS) statement;

"**Resulting Issuer**" means G2M as it exists upon completion of the Transaction to be known as "SalesCloser Technologies Ltd." or such other name determined by G2M and SalesCloser;

"**Resulting Issuer Board**" means the board of directors of the Resulting Issuer;

"**Resulting Issuer Option Plan**" means the employee stock option plan of G2M to be approved at the Meeting providing for the issuance of incentive stock options of up to 20% of the issued and outstanding shares of the Resulting Issuer, as described in the Circular, which is incorporated herein by reference;

"**Resulting Issuer Options**" means the stock options of the Resulting Issuer that will be outstanding upon completion of the Transaction;

"**Resulting Issuer Shareholders**" means the shareholders of the Resulting Issuer at the relevant time;

"**Resulting Issuer Shares**" means the issued and outstanding common shares of the Resulting Issuer, including those issued upon the Effective Time;

"**Resulting Issuer Unit**" means one Resulting Issuer Shares and one Resulting Issuer Warrant;

"**Resulting Issuer Warrant**" means a warrant of the Resulting Issuer entitling the holder to acquire Resulting Issuer Shares.

"**SalesCloser**" means Salescloser Technologies Inc., a company incorporated under the BCBCA;

"**SalesCloser Audited Financial Statements**" means the audited carve-out financial statements of SalesCloser as at and for the financial years ended September 30, 2025 and 2024, including the notes thereto and the report of SalesCloser's auditors thereon;

"**SalesCloser Board**" means the board of directors of SalesCloser;

"**SalesCloser Shareholder**" means a holder of SalesCloser Shares from time to time, and "**SalesCloser Shareholders**" means all of such holders;

"**SalesCloser Shares**" means shares of SalesCloser;

"**Securities Laws**" means all applicable securities laws, the respective regulations made thereunder, together with applicable published fee schedules, prescribed forms, policy statements, multilateral and national instruments, orders, blanket rulings, notices and other regulatory instruments of the securities regulatory authorities in applicable jurisdictions, including the rules and published policies of the Exchange;

"**Significant Assets**" means one or more assets or businesses which, when purchased, optioned or otherwise acquired by the CPC, together with any concurrent transactions, would result in the CPC meeting the initial listing requirements of the Exchange;

"**Subco**" means 1563395 BC Ltd., the wholly-owned subsidiary of G2M, and a company incorporated under the BCBCA;

"**Subco Shares**" means the common shares in the capital of Subco;

"**Subsidiary**" includes, with respect to any person, company, partnership, limited partnership, trust or other entity, any company, partnership, limited partnership, trust or other entity controlled, directly or indirectly, by such person, company, partnership, limited partnership, trust or other entity;

"***Tax Act***" means the *Income Tax Act* (Canada) and the regulations thereunder, as amended;

"**Transaction**" has the meaning assigned thereto in the section headed "*Description of the Transaction*", and which will constitute the Qualifying Transaction of G2M pursuant to Exchange Policy 2;

"**Transfer Agent**" means TSX Trust, the transfer agent and registrar of G2M;

"**Termination Deadline**" means 5:00 p.m. (Vancouver time) on April 30, 2026, or such earlier or later date and time as may be agreed to in writing by the Parties, pursuant to the Master Agreement;

"**Wishpond**" means Wishpond Technologies Ltd., a company incorporated under BCBCA; and

"**Vend-In Shares**" has the meaning assigned thereto in the section headed "*Description of the Transaction*".

FORWARD-LOOKING INFORMATION

This Filing Statement contains forward-looking information within the meaning of Canadian Securities Laws. Often, but not always, forward-looking information can be identified by the use of words such as "**plans**", "**expects**" or "**does not expect**", "**is expected**", "**estimates**", "**intends**", "**anticipates**" or "**does not anticipate**", or "**believes**", or variations of such words and phrases or states that certain actions, events or results "**may**", "**could**", "**would**", "**might**" or "**will**" be taken, occur or be achieved. Forward-looking information involves known and unknown risks, uncertainties and other factors that may cause the actual results, performance or achievements of G2M, SalesCloser or the Resulting Issuer to be materially different from any future results, performance or achievements expressed or implied by the forward-looking information.

Forward-looking information in this Filing Statement includes, but is not limited to, statements regarding: (A) the completion and structure of the Qualifying Transaction; (B) the satisfaction of the conditions precedent under the Master Agreement; (C) the receipt of all required approvals, including the approval of the Exchange and the issuance of the final bulletin of the Exchange in respect of the Qualifying Transaction; (D) the issuance of securities in connection with the Qualifying Transaction; (E) the continued listing of the Resulting Issuer on the Exchange; and (F) the anticipated business, operations and financial performance of the Resulting Issuer following completion of the Qualifying Transaction, including, in respect of the Resulting Issuer and SalesCloser, expected capital expenditures, corporate governance matters, permitting requirements, requirements for additional capital, customer risks, construction risks, claims and limitations on insurance coverage.

Actual results and developments are likely to differ, and may differ materially, from those expressed or implied by the forward-looking information contained in this Filing Statement. Such forward-looking information is based on a number of assumptions that may prove to be incorrect, including, but not limited to: (a) the ability of G2M to (i) complete the Transaction, (ii) satisfy the conditions precedent under the Master Agreement, (iii) satisfy the requirements of the Exchange such that it will issue the Final QT Exchange Bulletin, (iv) obtain necessary financing and adequate insurance, and (v) following completion of the Qualifying Transaction, successfully integrate G2M and SalesCloser and manage risks; (b) the economy generally; and (c) in respect of the Resulting Issuer and SalesCloser, there being no significant disruptions affecting operations. The factors identified above are not intended to represent a complete list of the factors that could affect G2M, SalesCloser or the Resulting Issuer. Additional factors are noted under the section headed "*Risk Factors*".

Should one or more of these risks or uncertainties materialize, or should assumptions underlying the forward-looking information prove incorrect, actual results, performance or achievements may vary materially from those expressed or implied by the forward-looking information contained in this Filing Statement. These factors should be carefully considered and readers are cautioned not to place undue reliance on forward-looking information, which speaks only as of the date of this Filing Statement. All subsequent forward-looking information attributable to G2M, SalesCloser or the Resulting Issuer herein is expressly qualified in its entirety by the cautionary statements contained or referred to herein. G2M, SalesCloser and the Resulting Issuer do not undertake any obligation to release publicly any revisions to this forward-looking information to reflect events or circumstances that occur after the date of this Filing Statement or to reflect the occurrence of unanticipated events, except as may be required under applicable securities laws.

INFORMATION CONTAINED IN THIS FILING STATEMENT

The information contained in this Filing Statement is given as of the date of this Filing Statement, except where otherwise noted.

The information contained in this Filing Statement with respect to SalesCloser (and any information with respect to the Resulting Issuer that is dependent upon the information with respect to SalesCloser) has been furnished by SalesCloser. G2M and its directors and officers have relied on the information relating to SalesCloser furnished by SalesCloser without independent verification and assume no responsibility for any errors in such information or omissions therefrom. Similarly, neither SalesCloser nor its directors or officers assume any responsibility for any errors in the information contained herein or omissions therefrom with respect to G2M or any information with respect to the Resulting Issuer that is dependent upon information with respect to G2M, and have relied on such information without independent verification.

No person has been authorized to give any information or to make any representation in connection with the Qualifying Transaction or the matters described herein other than those contained in this Filing Statement and, if given or made, any such information or representation should not be relied upon as having been authorized by G2M or SalesCloser.

This Filing Statement does not constitute the solicitation of an offer to purchase any securities or the solicitation of a proxy by any person in any jurisdiction.

Words importing the singular, where the context requires, include the plural and vice versa, and words importing any gender include all genders.

DOCUMENTS INCORPORATED BY REFERENCE

Information has been incorporated by reference in this Filing Statement from documents filed with securities commissions or similar regulatory authorities in Canada. Copies of the documents incorporated herein by reference may be obtained on request without charge electronically from the Corporation's webpage on the website of Canadian Securities Administrators (SEDAR+) at www.sedarplus.ca.

The following documents ("**documents incorporated by reference**" or "**documents incorporated herein by reference**") have been filed by us with various securities commissions or similar authorities in the provinces and territories of Canada in which G2M is a reporting issuer, are specifically incorporated herein by reference and form an integral part of this Filing Statement:

(a) G2M's audited financial statements for the year ended December 31, 2024 ("**G2M Audited Financial Statements**");

(b) the management's discussion and analysis of financial condition and results of operations of the Corporation for the year ended December 31, 2024 ("**G2M MD&A 2024**");

(c) G2M's interim financial statements for the nine months ended September 30, 2025 ("**G2M Interim Financial Statements**"), except that any statement therein to the effect that such interim financial statements have not been reviewed by the Company's auditors (or words to similar effect) is expressly excluded from, and is not incorporated by reference into, this Filing Statement; and

(d) the management's discussion and analysis of financial condition and results of operations of the Corporation for the nine months ended September 30, 2025 ("**G2M Interim MD&A 2025**").

Any statement contained in this Filing Statement or in any document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded, for purposes of this Filing Statement, to the extent that a statement contained herein or in any other subsequently filed document which also is, or is deemed to be, incorporated by reference herein modifies or supersedes such prior statement. 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 that it modifies or supersedes. The making of 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 prevent a statement that is made from being false or misleading in the circumstances in which it was made. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute part of this Filing Statement.

References to our website in any documents that are incorporated by reference into this Filing Statement do not incorporate by reference the information on such website into this Filing Statement, and we disclaim any such incorporation by reference.

CURRENCY INFORMATION

Unless otherwise indicated, all currency amounts reflected herein are stated in Canadian dollars and references to "**$**" or "**dollars**" are references to Canadian dollars.

SUMMARY OF THE FILING STATEMENT

The following is a summary of information relating to G2M, SalesCloser and the Resulting Issuer (assuming completion of the Transaction) and should be read together with the more detailed information and financial data and statements contained elsewhere in this Filing Statement.

Meeting and Record Date

The Meeting is scheduled to be held at 9:30 a.m. (Pacific Time) on March 20, 2026 at Vancouver, British Columbia, Canada. The Record Date for determining G2M Shareholders entitled to receive notice of and vote at the Meeting is February 4, 2026.

Qualifying Transaction

The Qualifying Transaction will be carried out pursuant to the terms of the Master Agreement entered into among G2M, SalesCloser, Wishpond and Subco, a copy of which has been filed on the Company's SEDAR+ profile at www.sedarplus.ca. The below description of the terms of the Qualifying Transaction and the Master Agreement is qualified in its entirety by reference to the full text of the Master Agreement.

Pursuant to the Master Agreement, G2M will complete a reverse takeover by acquiring all of the issued and outstanding securities of SalesCloser in exchange for securities of G2M, effected through the amalgamation of Subco and SalesCloser and related corporate procedures, including the Continuance, the Consolidation and the Name Change (the "**Transaction**"). The Transaction is expected to constitute the Qualifying Transaction of G2M for the purposes of Exchange Policy 2.4. Upon completion of the Transaction, Wishpond is expected to hold approximately 68% of the issued and outstanding Resulting Issuer Shares, and the listing of the Resulting Issuer Shares on the Exchange will remain subject to the Resulting Issuer satisfying applicable listing requirements. The Transaction is expected to be supported by the Concurrent Financing and the Bridge Financing.

For more information, see the section headed "*Description of the Transaction*".

Arm's Length Qualifying Transaction

The Transaction does not constitute a Non-Arm's Length Qualifying Transaction for the purposes of Exchange Policy 2.4.

For more information, see the section headed "*Description of the Transaction – Exchange and Securities Law Matters – Arm's Length Qualifying Transaction*".

Funds Available to Resulting Issuer and Principal Purpose

The following table sets out the estimated funds available to the Resulting Issuer, assuming completion of the Qualifying Transaction and the Concurrent Financing.

Available Funds:	**Estimated Amount Assuming Completion of the Transaction:**
Estimated proceeds from the concurrent financing	$5,000,000
G2M working capital (2)	$586,852
SalesCloser adjusted working capital (including net proceeds from Bridge financing (3)	$1,369,029
Total Available Funds	$6,955,881
Anticipated Uses of Funds:	
Product Development (including engineering, DevOps, AI Compute Software Costs)	$1,018,892
Go-to-Market & Sales Expansion	$1,837,658
Patent & IP Protection	$80,944
General and Administrative(1)	$1,392,987
Investor Relations Expenses	$625,400
Transaction Expenses	$1,000,000
Working Capital Reserve	$1,000,000
Total Uses	$6,955,881

Notes:

(1) General and administrative includes costs related to salaries, professional and consulting fees, office and administrative expenses, regulatory and Transfer Agent fees, insurance, tax, permits, conference and promotion expenses, and expenses associated with the operations of a public company.

(2) G2M working capital as of September 30, 2025.

(3) SalesCloser working capital as of December 31, 2025, excluding $849,584 convertible debt classified as current liabilities. The convertible debt has a 3-year term and is excluded as it does not reflect the operational working capital of the business.

The anticipated uses of funds outlined above are intended to support the Resulting Issuer's principal business objectives described under "Business Objectives and Milestones," namely (i) organic revenue growth, (ii) product development, and (iii) intellectual property protection, together with the corporate infrastructure required to operate as a public company. In particular, expenditures relating to Go-to-Market & Sales Expansion support the Company's organic revenue growth initiatives; Product Development expenditures support the Company's engineering, DevOps and AI compute roadmap; and Patent & IP Protection expenditures support the Company's intellectual property strategy. Investor Relations Expenses, General and Administrative expenses, Transaction Expenses and the Working Capital Reserve are intended to support public company compliance, capital markets engagement, corporate infrastructure and liquidity necessary to execute these objectives.

The above uses of available funds should be considered estimates. Please see the discussion under "*Forward-Looking Information*".

For additional information, please see the discussion under the section headed "*Information Concerning the Resulting Issuer – Available Funds and Principal Purposes*".

Selected Pro Forma Consolidated Financial Information

The *pro forma* statement of financial position of the Resulting Issuer after giving effect to the Transaction is attached to this Filing Statement as Appendix "E". A summary of such statements follows below.

	Pro Forma Balance Sheet ($) **Assuming Completion of the Concurrent Financing**
Current Assets	$6,191,976
Non-current Assets	$738,686
Total Assets	$6,930,662
Total Liabilities	$236,094
Shareholders' Equity	$6,694,568

A summary of selected financial information of SalesCloser for the years ended September 30, 2025 and 2024, and for the interim period ended December 31, 2025, is set out below and should be read in conjunction with the SalesCloser Audited Financial Statements attached hereto as Appendix "A".

Exchange Listing and Market Price

The G2M Shares have been listed and posted for trading on the Exchange since May 26, 2023, under the trading symbol "GTM.P.V". Trading in the G2M Shares was halted on November 5, 2025. The closing price of the G2M Shares on November 5, 2025, was $0.025.

No public market exists for any securities of SalesCloser.

The G2M Shares are currently listed under Tier 2 on the Exchange. The Exchange has provided conditional acceptance of the listing of the Resulting Issuer Shares upon the completion of the Transaction. Listing is subject to the Resulting Issuer fulfilling all of the listing requirements of the Exchange.

Conflicts of Interest

There may be potential conflicts of interest to which some of the trustees, officers and Insiders of the Resulting Issuer will be subject in connection with the operations of the Resulting Issuer. Some of the trustees, officers and Insiders may have been engaged in, are engaged in or will continue to be engaged in corporations or businesses which may be in competition with those of the Resulting Issuer. Accordingly, situations may arise where some or all of the trustees, officers and Insiders of the Resulting Issuer will be in direct competition with the Resulting Issuer. Conflicts, if any, will be subject to the procedures and remedies as provided under the CBCA. See the section headed "*Summary of the Filing Statement - Risk Factors*".

Interest of Experts

No person or company who is named as having prepared or certified a part of the Filing Statement or prepared or certified a report or valuation described or included in the Filing Statement has, or will have, immediately following completion of the Transaction, any direct or indirect interest in SalesCloser, G2M or in the Resulting Issuer.

For more information, see the section headed "*General Matters – Experts*".

Risk Factors

In evaluating the Transaction and other matters concerning the Corporation discussed in this Filing Statement, G2M Shareholders should carefully consider the risks relating to the Transaction and other matters set out in this Filing Statement under the section headed "*Risk Factors*". The risks, uncertainties and other factors, many of which are beyond the control of the Resulting Issuer, that could influence actual results include, but are not limited to risk factors such as: (a) the Transaction not being completed; (b) general business risks; (c)the Resulting Issuer having negative cash flow; (d) implementation of Bill C-27; (e) technological risks; (f) growth management risks; (g) risks related to Intellectual Property; (h) online security breaches; (i) cyberattacks; (j) dependence on software and device updates; (k) competition risks; (l) risks related to brand strengthening; (m) customer retention and acquisition; (n) risks related to insurance; (o) risks related to industry regulation; (p) litigation; (q) market unpredictability; (r) technology and development risks; (s) impact of system interruptions; (t) reliance on key personnel; (u) limited operating history; (v) attracting and retaining talented personnel; (w) conflicts of interest; (x) price volatility of the Resulting Issuer's Shares; (y) liquidity; (z) additional financing; (aa) dilution risk; (bb) difficulty to forecast sales; (cc) no guaranteed return; (dd) third party relationships; (ee) volatility of global financial and economic conditions; (ff) limited market for securities; (gg) disruption of business; (hh) public health crises; and (ii) operating risks. . These risk factors are not a definitive list of all risks relating to the Transaction or other matters addressed in this Filing Statement. Additional risks and uncertainties, including those currently unknown or considered immaterial by the Corporation, may also adversely affect the Transaction or the business of the Corporation, SalesCloser or the Resulting Issuer following the completion of the Transaction or execution of any other matters contemplated in this Filing Statement.

Conditional Listing Approval

The Exchange has conditionally accepted the Transaction as the Corporation's Qualifying Transaction subject to G2M fulfilling all of the requirement of the Exchange.

DESCRIPTION OF THE TRANSACTION

The proposed transaction among G2M, SalesCloser, Wishpond, and Subco (the "**Parties**") contemplates that, pursuant to the terms of the Master Agreement, G2M will, through a series of steps including a three-cornered amalgamation, acquire all of the issued and outstanding securities of SalesCloser in exchange for securities of G2M, constituting a reverse takeover of G2M (together with the related transactions and corporate procedures set forth in Master Agreement, the "**Transaction**"). Upon completion of the Transaction, SalesCloser will become a wholly-owned subsidiary of G2M and G2M will continue as the resulting issuer (the "**Resulting Issuer**"). The Transaction will constitute the Qualifying Transaction of G2M pursuant to Exchange Policy 2.4, and is being implemented pursuant to the Master Agreement.

A copy of the Master Agreement has been filed on G2M's SEDAR+ issuer profile at www.sedarplus.ca. The summary contained in this Filing Statement is qualified in its entirety by reference to the full text of the Master Agreement.

General Transaction Terms

As part of the Transaction, G2M will consolidate its common shares on up to a 7.15:1 basis (the "**Consolidation**"), such that there will be approximately 1,900,000 Resulting Issuer Shares held by G2M Shareholders after the Consolidation.

At the Closing, Wishpond will be issued 22,750,000 Resulting Issuer Shares (the "**Vend-in Shares**"), representing approximately 68% of the Resulting Issuer Shares expected to be issued and outstanding upon completion of the Transaction.

The Vend-in Shares will be issued at a deemed price of $0.75 per Vend-in Share for aggregate deemed consideration of approximately $17 million. Wishpond may elect to receive the Vend-in Shares on a tax-deferred basis pursuant to the rollover provisions of section 85 of the *Income Tax Act* (Canada). All of the Vend-in Shares will be subject to escrow in accordance with the policies of the Exchange.

In addition, at Closing the Resulting Issuer will issue 356,641 Resulting Issuer Shares to Ali Tajskandar (the "**Inducement Shares**") pursuant to Section 6.4 of Exchange Policy 4.4 as an inducement grant. The Inducement Shares will be subject to the principal escrow requirements of the Exchange.

Master Agreement

On December 22, 2025, the Parties entered into the Master Agreement providing for the Transaction. The Transaction is being effected pursuant to the Master Agreement. The Master Agreement contains customary representations, warranties, covenants and conditions precedent for a transaction of this nature, both mutual and in favour of the respective parties.

The summary of the Master Agreement contained in this Filing Statement is qualified in its entirety by reference to the full version of the Master Agreement. For more information on SalesCloser, see the discussion under the section headed "*Information Concerning SalesCloser*".

Mutual Conditions Precedent

Completion of the Transaction is subject to the satisfaction or waiver of customary conditions precedent, including, among others:

(a) the Master Agreement, either without amendment or with amendments approved by the Parties, and the other matter to be approved at the Meeting, shall have been approved at the Meeting by the G2M Shareholders;

(b) the Bridge Financing and the Subscription Receipts Financing shall have closed;

(c) the Amalgamation shall be approved by G2M as the sole shareholder of Subco and by the SalesCloser Shareholders by the requisite approvals;

(d) there shall not be in force any order or decree restraining or enjoining the consummation of the transactions contemplated by the Master Agreement;

(e) all necessary third-party, regulatory and governmental approvals, waivers and consents (the "**Third Party Approvals**") in respect of the transactions contemplated in the Master Agreement shall have been obtained on terms and conditions satisfactory to G2M and Wishpond, each acting reasonably, including, without limitation, the conditional approval of the Exchange to the listing thereon of G2M Shares to be issued in connection with the Amalgamation and the NB Consent;

(f) all applicable securityholders shall have entered into any requisite Exchange escrow agreements;

(g) no action or proceeding shall be pending or threatened and no action shall have been taken under Applicable Laws that would:

    (i) make illegal or restrain, enjoin or prohibit the Amalgamation or transactions contemplated; or

    (ii) result in a judgment or assessment of material damages in respect thereof;

(h) all necessary actions shall have been taken with respect to the Amalgamation so that the securities to be issued pursuant to the Amalgamation are exempt from U.S. registration pursuant to the Rule 802 Exemption and similar state exemptions;

(i) the Amalgamation Application and Articles to be adopted by Amalco upon the Amalgamation shall be in form and substance satisfactory to each of G2M and Wishpond, acting reasonably;

(j) the Master Agreement shall not have been terminated in accordance with its terms; and

(k) the Effective Time shall have occurred on or prior to the Termination Deadline.

Conditions to Obligations of SalesCloser

The obligation of SalesCloser to consummate the transactions contemplated by the Master Agreement is subject to the satisfaction, on or before the Effective Date (or such other time specified in respect thereof), of the following conditions:

(a) G2M and Subco shall have complied in all respects with their respective covenants in the Master Agreement (subject to stated cure rights and in any event not beyond the Termination Deadline);

(b) the Concurrent Financing shall have been completed by G2M;

(c) except as affected by the transactions contemplated herein, the representations and warranties of G2M and Subco contained in Section 2.1 and 2.2 of the Master Agreement shall be true in all material respects on the Effective Time with the same effect as though such representations and warranties had been made at and as of such time (except to the extent such representations and warranties speak as of an earlier date, in which event such representations and warranties shall be true and correct as of such earlier date), other than in respect of representations and warranties qualified by materiality or other concepts of materiality which representations and warranties shall be true and correct, and SalesCloser shall have received a certificate to such effect, dated the Effective Date, of an officer or director of G2M acceptable to SalesCloser, to the best of his or her knowledge, having made reasonable inquiry;

(d) G2M shall have performed, fulfilled or complied with, in all material respects, all of its obligations, covenants and agreements contained in the Master Agreement to be fulfilled or complied with by it at or prior to Closing and SalesCloser shall have received a certificate of a senior officer of G2M to such effect;

(e) G2M shall have furnished SalesCloser with:

   (i) a certified copy of the resolutions of the board of directors of G2M approving the Amalgamation, the Master Agreement and the consummation of the transactions contemplated in the Master Agreement; and

   (ii) evidence of the approval of the matters to be approved at the Meeting by the G2M Shareholders at the Meeting;

(f) completion of the Continuance and the Amalgamation;

(g) prior to the Effective Date, G2M shall have a minimum working capital of $560,000, less any expenses and subject to any liabilities incurred in connection with Transaction;

(h) no Material Adverse Change shall have occurred with respect to G2M since the date of the Master Agreement;

(i) there being no legal proceeding or regulatory actions or proceedings against any person to enjoin, restrict or prohibit the Transaction or which could reasonably be expected to result in a Material Adverse Effect on G2M;

(j) there being no prohibition at law against completion of the Transaction;

(k) immediately prior to the Effective Time, SalesCloser shall be satisfied there shall not be more than 13,600,000 G2M Shares outstanding, 1,300,000 G2M Options outstanding and 500,000 CPC Broker Warrants outstanding;

(l) G2M shall have delivered Finder's Warrant exchange agreements to each holder of Finder's Warrants;

(m) completion of the closing steps sequence, attached as Schedule "D" to the Master Agreement; and

(n) immediately prior to the Effective Time, SalesCloser shall be satisfied that: (i) there shall be 1,900,000 G2M Shares issued and outstanding (prior to the exercise of any G2M Options and G2M IPO Broker Warrants); and (ii) upon completion of the Amalgamation, no Person shall have any agreement, option or right or privilege capable of becoming an agreement or option for the issuance of any G2M Shares, other than 181,818 G2M Options and 69,930 G2M IPO Broker Warrants.

The conditions described above are for the exclusive benefit of SalesCloser and may be asserted by SalesCloser regardless of the circumstances, or may be waived by SalesCloser in its sole discretion, in whole or in part, at any time and from time to time prior to the Closing of the Transaction without prejudice to any other rights which SalesCloser may have hereunder or at law and notwithstanding the approval of the Master Agreement by the shareholders of G2M.

Conditions to Obligations of G2M

The obligation of G2M to consummate the transactions contemplated herein is subject to the satisfaction, on or before the Effective Date, of the following conditions:

(a) Wishpond shall have complied in all respects with its covenants in the Master Agreement (subject to stated cure rights and in any event not beyond the Termination Deadline);

(b) the Bridge Financing shall have been completed;

(c) the representations and warranties of Wishpond and SalesCloser contained in the Master Agreement shall be true and correct at the Effective Date (subject to stated materiality qualifiers and speaking-as-of dates), and G2M shall have received an officer's certificate to such effect;

(d) SalesCloser and Subco shall have performed, fulfilled or complied with, in all material respects, their obligations, covenants and agreements to be performed on or prior to Closing and G2M shall have received a senior officer's certificate to such effect;

(e) SalesCloser shall have furnished G2M with certified copies of:

(i) the resolutions of the SalesCloser Board approving the Master Agreement, the Amalgamation Agreement and the transactions contemplated therein; and

(ii) the written resolution of Wishpond, as sole shareholder of SalesCloser, approving the Amalgamation;

(f) no Material Adverse Change shall have occurred with respect to SalesCloser since the date of the Master Agreement;

(g) there being no legal proceeding or regulatory actions or proceedings against any person to enjoin, restrict or prohibit the Transaction or which could reasonably be expected to result in a Material Adverse Effect on SalesCloser;

(h) there being no prohibition at law against the completion of the Transaction;

(i) immediately prior to the Effective Time, G2M shall be satisfied there shall not be more than 22,750,000 SalesCloser Units outstanding, and that, other than the Convertible Debentures, no other rights to acquire SalesCloser securities are outstanding;

(j) there G2M Change of Control Payments shall be $nil;

(k) completion of the closing steps sequence, attached as Schedule "D" to the Master Agreement;

(l) SalesCloser shall have no material liabilities other than: (i) liabilities incurred in the ordinary course of business; (ii) liabilities arising pursuant to the Bridge Financing; and (iii) liabilities incurred in connection with the Transaction; and

(m) G2M and Wishpond shall have entered into the Investor Rights Agreement.

The conditions described above are for the exclusive benefit of G2M and may be asserted by G2M regardless of the circumstances, or may be waived by G2M in its sole discretion, in whole or in part, at any time and from time to time prior to the Closing of the Transaction without prejudice to any other rights which G2M may have hereunder or at law and notwithstanding the approval of the Master Agreement by the shareholders of SalesCloser and Subco.

Representations and Warranties

The Master Agreement contains customary representations and warranties by each of G2M, SalesCloser and Subco (and, where applicable, Wishpond), including with respect to: organization and corporate power; due authorization; binding obligations; consents and approvals (including Exchange and National Bank of Canada Consent); capitalization and outstanding securities; compliance with Applicable Laws and Applicable Canadian Securities Laws; financial statements (IFRS Accounting Standards) and books and records; absence of cease trade orders; litigation; no Material Adverse Change; no Change of Control Payments (for G2M and for SalesCloser); status as a CPC (G2M) and no active business for Subco; taxes (returns, payment, withholdings, audits); contracts and defaults; accuracy of information to be included in the G2M Filing Statement; and absence of insolvency proceedings. Certain representations are made by Wishpond regarding ownership of all SalesCloser Shares, absence of SalesCloser Subsidiaries, Bridge Notes/Bridge Financing Finder's Warrants as the only SalesCloser convertible rights other than as disclosed, and broker/finder matters as disclosed.

Covenant

The Master Agreement also contains customary negative and positive covenants on the part of the Parties.

In the Master Agreement, the Corporation covenants that it will:

(a) prepare and mail the management information Filing Statement, call and hold the Meeting, and seek approval of the matters to be considered at the Meeting, including the Transaction, the continuance into British Columbia (the “**Continuance**”), the Consolidation, the name change and the equity incentive plan;

(b) use commercially reasonable efforts to obtain all required regulatory, stock exchange and third-party approvals and consents for the Transaction;

(c) conduct its affairs in the ordinary course consistent with past practice, preserve its corporate existence, and not declare dividends, issue or agree to issue securities (other than as expressly permitted in the Master Agreement), incur material indebtedness or dispose of material assets outside the ordinary course prior to Closing;

(d) complete the Concurrent Financing on or before the effective date of the Transaction, subject to the terms of the Master Agreement;

(e) effect the Continuance, implement the Consolidation and the name change, and file the Amalgamation Application at Closing; and

(f) deliver customary officer certificates, board resolutions and other closing deliveries required by the Master Agreement.

In the Master Agreement, SalesCloser covenants that it will:

(a) obtain approval of the Transaction and the Amalgamation Agreement from its shareholder, and execute and deliver the amalgamation documents at Closing;

(b) provide G2M with the financial statements and other information required to be included in the Circular and for regulatory and stock exchange approvals;

(c) complete the Bridge Financing on the terms described in the Circular and cause the Bridge Notes to convert immediately prior to Closing, in each case as contemplated by the Master Agreement;

(d) conduct its business in the ordinary course consistent with past practice and not declare dividends, issue or agree to issue securities (other than as expressly permitted in the Master Agreement), incur material indebtedness or dispose of material assets outside the ordinary course prior to Closing; and

(e) use commercially reasonable efforts to obtain all required regulatory, stock exchange and third-party approvals and consents for the Transaction.

In the Master Agreement, Subco covenants that it will: (a) maintain its corporate existence in good standing; (b) not carry on any active business prior to Closing; and (c) execute and deliver the amalgamation documents at Closing.

The Master Agreement also includes mutual covenants, including: (a) to act in good faith and cooperate to satisfy the conditions to Closing; (b) to make all required securities law and governmental filings and coordinate public disclosure regarding the Transaction; (c) to obtain required third-party consents and waivers; and (d) to provide further assurances and execute such additional documents as are reasonably necessary to complete the Transaction.

Termination Provisions

The Master Agreement may, at any time before or after the holding of the Meeting but prior to the issue under the CBCA of a certificate of amalgamation giving effect to the Amalgamation, be terminated by the mutual agreement of the Parties, at any time without approval of the G2M Shareholders. The Master Agreement shall terminate without any further action by the Parties if the Effective Time shall not have occurred on or before 5:00 p.m. (Vancouver time) on March 30, 2026 (the "**Termination Deadline**"), or such other date as the Parties may agree to in writing. The Master Agreement may also be terminated by either party in the additional circumstances set out therein, including failure of conditions (subject to stated exceptions and cure rights), uncured breaches, failure of SalesCloser Shareholders to approve the Amalgamation, and in certain circumstances tied to exclusivity provisions. Specified provisions (including costs/expenses and confidentiality) survive termination and termination does not relieve a party of liability for prior breaches.

Amalgamation Agreement

At Closing, SalesCloser and Subco will amalgamate under the BCBCA pursuant to section 277 thereof to form Amalco, a wholly-owned subsidiary of G2M. The Amalgamation Agreement is attached as Schedule "A" to the Master Agreement, a copy of which has been filed on G2M's SEDAR+ profile at www.sedarplus.ca.

The Amalgamation Agreement provides that, at the Effective Time, among other things:

(a) Subco and SalesCloser will amalgamate and continue as Amalco;

(b) each issued and outstanding SalesCloser Share will be exchanged, without further act or formality, for one Consideration Share based on the Exchange Ratio;

(c) each issued and outstanding Subco Share will be exchanged for one Amalco Share;

(d) as consideration for the issuance of the Consideration Shares, Amalco will issue to G2M one Amalco Share for each Consideration Share so issued;

(e) the property and assets of each of SalesCloser and Subco shall continue to be the property and assets of Amalco;

(f) Amalco will be liable for all of the liabilities and obligations of each of Subco and SalesCloser;

(g) no fractional Consideration Shares will be issued to any shareholder of SalesCloser. Instead, the number of Consideration Shares issued to each exchanging holder of SalesCloser Shares will be rounded down to the nearest whole number for no consideration; and

(h) the Effective Time will be 12:01 a.m. (Vancouver time) on the Effective Date;

Lock-Up Agreements

In connection with the Transaction, Wishpond entered into Lock-Up Agreements with each of the directors, senior officers and significant shareholders of G2M, and their respective associates, in each case entered into on or prior to the date of the Master Agreement. The Lock-Up Agreements are intended to, among other things, support the approval and completion of the Transaction and restrict certain actions and dispositions of G2M securities prior to completion of the Transaction.

Pursuant to the Lock-Up Agreements, each party thereto has agreed, among other things, to:

(a) vote (or cause to be voted) their G2M securities in favour of the resolutions required to approve the Transaction and against any alternative transaction that could reasonably be expected to adversely affect, delay or interfere with the completion of the Transaction;;

(b) not solicit, initiate or knowingly facilitate any inquiry, proposal or offer relating to an alternative transaction involving G2M, and to promptly notify Wishpond of any such proposal of which they become aware;

(c) deliver duly executed proxies or voting instruction forms prior to the applicable proxy cut-off time for the meeting of G2M shareholders to consider the Transaction; and

(d) not sell, transfer, pledge, encumber or otherwise dispose of any G2M securities (or enter into any monetization or voting arrangement in respect thereof), subject to customary exceptions, from the date of the applicable Lock-Up Agreement until the earlier of the Effective Time and termination of the Master Agreement in accordance with its terms.

The Lock-Up Agreements also contain customary representations and warranties of the parties thereto regarding, among other things, ownership and control of the applicable G2M securities, and provide for public disclosure of the existence and material terms of the Lock-Up Agreements, including disclosure in this Filing Statement and filings on the Corporation's SEDAR+ profile at www.sedarplus.ca.

As of the date of this Filing Statement:

(a) the Lock-Up Agreements have been entered into with five (5) directors and one (1) significant shareholder of G2M (and their respective associates);

(b) the parties to the Lock-Up Agreements collectively hold 8,200,000 G2M Shares, representing approximately 60% of the issued and outstanding G2M Shares. The 8,200,000 G2M Shares are held in escrow; and

(c) the parties to the Lock-Up Agreements collectively hold 1,250,000 G2M Options, Warrants or other convertible securities, representing approximately 96% of such class (as applicable). All G2M Options are held in escrow.

Investor Rights Agreement

The Master Agreement provides that the Investor Rights Agreement must be executed and delivered at the Closing, as a condition of Closing. The Investor Rights Agreement will provide that Wishpond will have the right to nominate a majority of the directors to the Resulting Issuer Board on an ongoing basis provided that Wishpond owns at least 20% of the issued and outstanding Resulting Issuer Shares.

Finders' Fee Shares

In connection with the Closing of the Transaction, the Resulting Issuer intends to issue 1,180,833 Resulting Issuer Shares (the "**Finders' Fee Shares**") to or at the direction of Robert Kiesman, subject to the approval of the Exchange, as provided in the Master Agreement and pursuant to a finder's fee agreement dated November 5, 2025 between Robert Kiesman and G2M.

Concurrent Financing

In connection with the Transaction, G2M intends to complete a concurrent non-brokered private placement (the "**Concurrent Financing**") of up to 6,666,666 subscription receipts at a price of $0.75 per subscription receipt (the "**G2M Subscription Receipts**"), for gross proceeds of up to $5,000, 000, with the option to upsize to gross proceeds an additional $500,000, for total gross proceeds of up to $5,500,000. Each G2M Subscription Receipt will, upon satisfaction of the applicable escrow release conditions, convert into one unit of the Resulting Issuer (a "**Unit**"), with each Unit consisting of one Resulting Issuer Share and one-half of one warrant (each whole warrant, a "**Resulting Issuer Warrant**"). Each whole Resulting Issuer Warrant will entitle the holder to acquire one Resulting Issuer Share at a price of $1.25 for a period of 24 months following Closing. Each such Resulting

Issuer Warrant will include acceleration provisions that provide that if the volume weighted average closing price of the Resulting Issuer Shares on the Exchange is more than $1.80 for ten (10) consecutive trading days, the Resulting Issuer will have the right, in its sole discretion, by providing notice (the "**Acceleration Notice**") to the warrant holder(s), to accelerate the expiry date of 50% or 100% of such Resulting Issuer Warrants held by each warrant holder to that date which is thirty (30) days from the date of the Acceleration Notice.

It is expected that all securities issued pursuant to the Concurrent Financing will be free trading at the Closing of the Transaction.

The net proceeds of the Concurrent Financing are expected to be used to fund the completion of the Transaction, to advance the Resulting Issuer's business plan through sales and marketing initiatives and product development, and for general working capital purposes.

In connection with the Concurrent Financing, it is expected that finders' fees may be paid to eligible finders consisting of cash equal to 7% of the gross proceeds raised and 7% in finder warrants ("**Concurrent Finders' Warrants**"). Each Concurrent Finders' Warrant will be exercisable to acquire one Resulting Issuer Share at a price of $0.75 for a period of 24 months following Closing. It is a condition to the obligations of G2M to complete the Transaction that G2M shall have completed the Concurrent Financing on or before the Effective Date.

Bridge Financing

In connection with the Transaction, on December 12, 2025, SalesCloser completed a financing by way of private placement (the "**Bridge Financing**") of $1,500,000 in principal amount (the "**Principal Amount**") of unsecured, interest-free convertible notes (the "**Bridge Notes**"). The Bridge Notes were issued as non-transferable promissory notes, will bear no interest and will mature three (3) years from the date of issuance.

All subscribers to the Bridge Financing are arm's length parties in accordance with applicable Exchange policies.

The Bridge Notes will not be convertible into any securities unless and until completion of the Transaction. The outstanding Principal Amount of the Bridge Notes will automatically convert, immediately prior to Closing, into 2,500,000 common shares of SalesCloser ("**Conversion Shares**") at a price of $0.60 per Conversion Share. The Conversion Shares will then be exchanged for G2M Shares and, immediately thereafter upon completion of the Transaction, will be converted into Resulting Issuer Shares on a one-for-one, post-Consolidation basis, in each case automatically and without further action on the part of the holder.

SalesCloser has paid a commission of 7% in warrants (the "**Bridge Finders' Warrants**") to an eligible finder in connection with the Bridge Financing. Each Bridge Finder Warrant will be exercisable to acquire one Resulting Issuer Share at an exercise price of $0.60 per share for a period of two (2) years, and will be assumed by the Resulting Issuer upon completion of the Transaction. If the Transaction does not close, the Bridge Finder Warrants will not be exercisable.

In the event that the Transaction does not close, the Bridge Notes shall remain outstanding as non-convertible debt obligations of SalesCloser, with no rights of conversion into any securities. For greater certainty, under no circumstances shall the Bridge Notes convert into any securities of Wishpond or SalesCloser.

SalesCloser Approval

Pursuant to the Master Agreement, SalesCloser will obtain the SalesCloser Shareholders Resolution for the purpose of, among other things, approving the Transaction, the Master Agreement and the Amalgamation Agreement.

Exchange and Securities Law Matters

Background to the Transaction

G2M was formed with the intention of it being listed on the Exchange as a CPC with the principal business of identifying and evaluation business and assets with a view to complete a Qualifying Transaction.

Following its listing on the Exchange, the Corporation sourced, identified and evaluated a number of business and assets for the purpose of completing a Qualifying Transaction.

The opportunity to acquire SalesCloser was first identified by certain members of the G2M Board and management following an introduction made by Robert Kiesman. Based on these factors, the G2M Board recognized SalesCloser as a potential target for G2M's qualifying transaction. Mutual due diligence and negotiation of the terms were then conducted between the G2M Board, Wishpond and the SalesCloser Board for a number of weeks, and was approved by the G2M Board on December 18, 2025.

Approval Process

The G2M Board reviewed the terms of the Transaction and considered all factors they deemed necessary to be considered based on the information available to them. Accordingly, after careful consideration, the G2M Board concluded that the Transaction is in the best interests of G2M and its shareholders, unanimously approved the Transaction, and unanimously recommends approval of the Transaction. The G2M Board reviewed various factors relating to SalesCloser, including, without limitation:

(a) the extensive public company experience of the expected board members and management team, including, but not limited to, their success in fundraising;

(b) the revenue growth of SalesCloser's business;

(c) the technology underlying the SalesCloser business, including the intellectual property; and

(d) customer retention and customer feedback.

The G2M Board believes that the Transaction is in the best interests of G2M and G2M Shareholders and that the Transaction provides a number of benefits, including the opportunity to participate in a combined entity which the G2M Board believes:

(a) the pro forma capitalization of the Resulting Issuer is well-structured, with over 2/3 of the issued and outstanding Resulting Issuer Shares in the name of Wishpond;

(b) the revenue growth of the Resulting Issuer has been increasing in a durable manner;

(c) the Resulting Issuer will be well-capitalized; and

(d) the Resulting Issuer will be led by an experienced management team.

Arm's Length Qualifying Transaction

Pursuant to Exchange Policy 2.4, the Transaction is not a "Non-Arm's Length Qualifying Transaction" as there is no party or parties that are Control Persons (as defined under the policies of the Exchange) in both G2M and SalesCloser.

INFORMATION CONCERNING G2M

Corporate Structure

Name and Incorporation

The Corporation was incorporated on April 13, 2022 pursuant to the provisions of the *Canada Business Corporations Act* under the name G2M Cap Corp.

The head office and registered office of the Corporation are located at 1111 West Hastings Street, Suite 905, Vancouver, BC, V6E 2J3, Canada.

Intercorporate Relationships

Subco is a wholly-owned subsidiary of G2M. Subco was incorporated under the laws of the Province of British Columbia on November 17, 2025 for the purpose of completing the Transaction and has not carried on any active business.

General Development of the Business

History

G2M was formed as a CPC and to date has not carried on any operations. The principal business of G2M has been to identify and evaluate businesses and assets with a view to completing a Qualifying Transaction and, having identified and evaluated such opportunities, to negotiate an acquisition or participation subject to acceptance by the Exchange. The Transaction is anticipated to constitute G2M's Qualifying Transaction.

Prior to completing its initial public offering and listing on the Exchange, G2M issued an aggregate of 8,600,000 G2M Shares at a price of $0.05 per G2M Share for gross proceeds of $430,000.

On May 25, 2023, G2M completed its initial public offering of 5,000,000 G2M Shares at a price of $0.10 per G2M Share by way of a prospectus dated February 24, 2023, filed in the provinces British Columbia, Alberta, Manitoba and Ontario, for gross proceeds of $500,000.

On November 5, 2025, G2M entered into the LOI with Wishpond and SalesCloser and the G2M Shares were halted on the Exchange pending further disclosure regarding the Transaction.

On December 22, 2025, G2M, Subco, Wishpond, and SalesCloser entered into the Master Agreement. The LOI was superseded by the Master Agreement.

Description of the Transaction

For a description of the principal terms of the Transaction, please see the discussion under the section headed "*Description of the Transaction*" further above.

Concurrent Financing

For a description of the Concurrent Financing, please see the discussion under the section headed "*Description of the Transaction – Concurrent Financing*" further above.

Selected Financial Information and MD&A

Since G2M is a CPC, other than its IPO, its business to date has consisted solely of identifying a suitable Qualifying Transaction. Since incorporation, G2M has incurred costs in carrying out its IPO, in seeking, evaluating and negotiating a potential Qualifying Transaction, and in meeting the disclosure obligations imposed upon it as a reporting issuer. The following tables set out selected historical financial information for G2M for the fiscal year ended December 31, 2024 and the nine month period ended September 30, 2025. This selected financial information has been derived from the G2M Audited Financial Statements and the G2M Interim Financial Statements, which should be read in conjunction with those financial statements:

Income Statement Data	Year Ended December 31, 2024 (audited)	9 Months Ended September 30, 2025 (reviewed)
Total revenues	Nil	Nil
Total expenses	$61,352	$42,146
Net income or (loss)	($61,352)	($42,146)

Financial Position Data	Year Ended December 31, 2024 (audited)	9 Months Ended September 30, 2025 (reviewed)
Total assets	$640,998	$597,576
Total liabilities	$12,000	$10,724
Amounts deferred in connection with the Transaction	Nil	Nil

Cash on hand at September 30, 2025 was $583,893.

See the G2M MD&A 2024 and G2M Interim MD&A 2025 for further information.

Description of the Securities

G2M is authorized to issue an unlimited number of common shares without par value. As of the Record Date, the issued capital of G2M consists of 13,600,000 G2M Shares without par value, all of which shares have been duly authorized and validly issued, and are fully paid and non-assessable and are not subject to, nor issued in violation of, any pre-emptive rights.

CPC Broker Warrants

In connection with G2M's IPO, G2M issued 500,000 CPC Broker Warrants exercisable into G2M Shares, at an exercise price of $0.10, with an expiry date of May 25, 2028. After the Consolidation, it is expected that there will be 69,930 CPC Broker Warrants exercisable into Resulting Issuer Shares, at an adjusted exercise price of $0.715 per share.

Options to Purchase Securities of G2M

After the Consolidation, it is expected that there will be 181,818 G2M Options exercisable into 181,818 Resulting Issuer Shares, at an adjusted exercise price of $0.715 per share.

A copy of the G2M Option Plan is available on G2M's SEDAR+ profile at www.sedarplus.ca.

Prior Sales

G2M has issued the following G2M Shares within the twelve (12) month period before the date of this Filing Statement:

Date	Number of G2M Shares	Issue Price per G2M Share	Aggregate Issue Price	Consideration Received
Nil	Nil	N/A	N/A	N/A

Market Price and Trading Volume Data

The G2M Shares have been listed and posted for trading on the Exchange since May 26, 2023, under the trading symbol "GTM-P.V". The following table sets forth certain trading information for the G2M Shares on the Exchange for the period noted below.

Period	High ($)	Low ($)	Trading Volume
November 1 – 5, 2025(1)	n/a	n/a	n/a
October 2025	$0.025	$0.025	1,000
September 2025	$0.025	$0.025	52,000
August 2025	$0.025	$0.025	Nil
July 2025	$0.025	$0.025	Nil
June 2025	$0.025	$0.025	45,500
May 2025	$0.03	$0.025	70,000
April 2025	$0.025	$0.025	1,000
March 2025	$0.025	$0.025	256,000
February 2025	$0.025	$0.025	3,000
January 2025	$0.025	$0.025	1,000
November 1 – 30, 2025(1)	n/a	n/a	n/a

Notes:

(1) Trading in G2M's Shares has been halted as of November 5, 2025 in accordance with the Exchange policies and will remain halted until completion of the Transaction.

Non-Arm's Length Transactions

G2M has not acquired or provided any assets or services in any transaction involving a director, officer or Promoter of G2M, a securityholder disclosed in the Filing Statement as a principal securityholder, either before or after giving effect to the Transaction, or any of their respective Associates or Affiliates, other than as set out in this section or otherwise disclosed in this Filing Statement. No director, officer or promoter of G2M also is an insider of Wishpond or SalesCloser. As a result, the Transaction is not a Non-Arm's Length Qualifying Transaction (as such term is defined in Exchange Policy 2.4).

For the year ended December 31, 2024, G2M did not engage in any non-arm's length transactions. See the G2M Audited Financial Statements.

For the nine-month period ended September 30, 2025, G2M did not engage in any non-arm's length transactions. See the G2M Interim Financial Statements, incorporated herein by reference.

Non-Arm's Length Qualifying Transaction

It is the collective view of G2M and SalesCloser that the proposed Transaction does not constitute a Non-Arm's Length Qualifying Transaction under the policies of the Exchange.

Legal Proceedings

There are no legal proceedings material to G2M to which G2M is, or has been, a party or of which any of its property is, or has been, the subject matter. Additionally, to the knowledge of G2M, there are no such proceedings contemplated.

Executive Compensation

The following table sets forth the information required under Form 51-102F6V, Statement of Executive Compensation – Venture Issuers (“**Form 51-102F6V**”) regarding all compensation paid, payable, awarded, granted, given, or otherwise provided during the Corporation’s most recently completed financial year (year ended December 31, 2025) to all persons acting as directors or as “**Named Executive Officers**” or “**NEOs**”.

The following persons are Named Executive Officers of the Corporation under Form 51-102F6V:

(a) each individual who, during any part of the year ended December 31, 2025, served as the Corporation’s CEO;

(b) each individual who, during any part of the year ended December 31, 2025, served as the Corporation’s CFO;

(c) the most highly compensated executive officer, other than the CEO and CFO, at the end of the year ended December 31, 2025 whose total compensation was, individually, more than \$150,000, as determined in accordance with subsection 1.3(5) of Form 51-102F6V; and

(d) each individual who would be a Named Executive Officer under paragraph (c) but for the fact that the individual was neither an executive officer, nor acting in a similar capacity, on December 31, 2025.

Compensation Excluding Compensation Securities

During the financial year ended December 31, 2025, G2M had two (2) Named Executive Officers: Hari Nesathurai, CEO, and Director; and Doug Jamieson, CFO and Director. The following table sets forth all direct and indirect compensation, other than the issuance of stock options, for, or in connection with, services provided to the Corporation and its subsidiaries for the year ended December 31, 2025 for each member of the G2M Board and each Named Executive Officer. Additional information about the Corporation is available on its SEDAR+ profile at www.sedarplus.ca.

Table of compensation excluding compensation securities							
Name and position	**Year**	**Salary, consulting fee, retainer or commission ($)**	**Bonus ($)**	**Committee or meeting fees ($)**	**Value of perquisites ($)**	**Value of all other compensation ($)**	**Total Compensation ($)**
Hari Nesathurai CEO & Director	2025	Nil	Nil	N/A	Nil	Nil	Nil
	2024	Nil	Nil	N/A	Nil	Nil	Nil

Doug Jamieson CFO & Director	2025	Nil	Nil	N/A	Nil	Nil	Nil
	2024	Nil	Nil	N/A	Nil	Nil	Nil
Harp Dhillon COO & Director	2025	Nil	Nil	N/A	Nil	Nil	Nil
	2024	Nil	Nil	N/A	Nil	Nil	Nil
Kesavan Tharmarajah Director	2025	Nil	Nil	N/A	Nil	Nil	Nil
	2024	Nil	Nil	N/A	Nil	Nil	Nil
Paul Doyle Director	2025	Nil	Nil	N/A	Nil	Nil	Nil
	2024	Nil	Nil	N/A	Nil	Nil	Nil

Stock Options and Other Compensation Securities

No stock option compensation securities were granted or issued to directors and Named Executive Officers during the year ended December 31, 2025. No compensation securities were repriced, cancelled and replaced, extended, or otherwise materially modified in the year ending December 31, 2025. All granted Options are non-transferrable and are in escrow with the transfer agent.

Stock Option Plans and Other Incentive Plans

The G2M Option Plan is the sole equity compensation plan adopted by the Corporation. The Corporation has established the "rolling" G2M Option Plan for its directors, officers, employees and consultants pursuant to which the aggregate number of Common Shares reserved for issuance thereunder may not exceed, at the time of grant, in aggregate 10% of the Corporation's issued and outstanding Common Shares from time to time. The G2M Option Plan is intended as an incentive to attract and retain qualified directors, senior officers, employees, and consultants to promote a proprietary interest in the Corporation among such persons, and to stimulate the active interest of such persons in the development and financial success of the Corporation.

Employment, Consulting and Management Agreements; Termination and Change of Control Benefits

G2M does not currently have employment, consulting, or management agreements with its NEOs or directors. There are no compensatory plans or arrangements, with respect to any Named Executive Officer, resulting from the resignation, severance, constructive dismissal, retirement or any other termination of employment of the officer or from a change in control of the Corporation or a change of any Named Executive Officer's responsibilities following a change of control.

Oversight and Description of Director and Named Executive Officer Compensation

All compensation matters for Named Executive Officers are dealt with by the G2M Board.

To determine compensation payable to Named Executive Officers, the G2M Board determines appropriate compensation reflecting the need to provide incentive and compensation for the time and effort expended by the senior management, while taking into account the cash flow projections and financial and other resources of the Corporation. In setting the compensation, the G2M Board annually reviews the performance of the CEO and CFO in light of the Corporation's strategic objectives and considers other factors that may have impacted the success of the Corporation in achieving its objectives.

The G2M Board may seek independent compensation advice where appropriate from external consultants in order to assist it in assessing executive remuneration levels and aligning with comparable market compensation. The G2M Board has not yet engaged such external advice.

G2M is a CPC and in accordance with the policies of the Exchange, until G2M completes a Qualifying Transaction, G2M cannot provide any kind of compensation to its directors or officers, directly or indirectly, by any means, including payment of salary, other than compensation that may be provided by way of G2M Options to purchase G2M Shares pursuant to the G2M Option Plan.

Pension Plan Benefits

The Corporation does not have in place any deferred compensation plan or pension plan that provides for payments or benefits at, following, or in connection with retirement for any director or Named Executive Officer.

Securities Authorized for Issuance Under Equity Compensation Plan Information

The following table provides information as of December 31, 2025 regarding the number of Common Shares to be issued pursuant to the Stock Option Plan. The Corporation does not have any other equity compensation plans.

Plan Category	Number of Common Shares to be issued upon exercise of outstanding options, warrants and rights	Weighted-average exercise price of outstanding options, warrants and rights	Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column (a))
	(a)	(b)	(c)
Equity compensation plans approved by security holders	1,300,000	$.10	60,000
Equity compensation plans not approved by security holders	0	N/A	N/A
Total	1,300,000	$0.10	60,000

Interest of Informed Persons In Material Transactions

Other than as set forth in this Filing Statement, G2M is not aware of any material interest, direct or indirect, of any “informed person” of G2M, any proposed director of G2M or any associate or affiliate of any of the foregoing in any transaction since the commencement of G2M's most recently completed financial year or in any proposed transaction which has materially affected or would materially affect G2M or any of its subsidiaries.

For the purposes of the above, “informed person” means: (a) a director or executive officer of G2M; (b) a director or executive officer of a company that is itself an informed person or subsidiary of G2M; (c) any person or company who beneficially owns, directly or indirectly, voting securities of G2M or who exercises control or direction over voting securities of G2M or a combination of both carrying more than 10% of the voting rights attached to all outstanding voting securities of G2M other than voting securities held by the person or company as underwriter in the course of a distribution; and (d) G2M after having purchased, redeemed or otherwise acquired any of its securities, for so long as it holds any of its securities.

External Management Contracts

The Corporation entered into a cost reimbursement agreement with Slater Corporate Services Corporation, dated May 4, 2022 under which the Corporation reimburses $3,000 monthly plus applicable taxes for accounting, corporate secretary, administrative, registered and records office and support costs. In accordance with Exchange Policy 2.4 *Capital Pool Companies* section 7.1(ii) (“**Permitted Use of Proceeds**”) of the Capital Pool Company rules, the administrative expenses for the Corporation may not exceed $3,000 per month.

Corporate Governance

General

The G2M Board views effective corporate governance as an essential element for the effective and efficient operation of the Corporation. The Corporation believes that effective corporate governance improves corporate performance and benefits all of its Shareholders. The following statement of corporate governance practices sets out the G2M Board's review of the Corporation's governance practices relative to National Instrument 58-101 - Disclosure of Corporate Governance Practices and National Policy 58-201 - Corporate Governance Guidelines.

Board of Directors

The G2M Board is currently comprised of five (5) directors, two (2) of whom are "**i**ndependent" within the meaning of section 1.4 of National Instrument 52-110 - Audit Committees ("**NI 52-110**"). Directors are considered to be independent if they have no direct or indirect material relationship with the Corporation. A "material relationship" is a relationship which could, in the view of the G2M Board, be reasonably expected to interfere with the exercise of the directors' independent judgment. In addition, certain individuals, by definition, are deemed to have a "material relationship" with the Corporation and therefore are deemed not to be independent.

Paul Doyle and Kesavan Tharmarajah are considered independent of the Corporation. Hari Nesathurai is not considered independent as he is the CEO of the Corporation, Harp Dhillon is not considered independent as he is the COO of the Corporation, and Doug Jamieson is not considered independent as he is CFO of the Corporation.

As two (2) of the members of the G2M Board are independent, the G2M Board believes it can function independently of management. The G2M Board facilitates its exercise of independent supervision over the Corporation's management through frequent discussions with management and regular meetings of the G2M Board.

Directorships

None of the directors or proposed directors of the Corporation are also directors of other reporting issuers (or the equivalent) in a jurisdiction or a foreign jurisdiction, as follows:

Director	**Name of Other Reporting Issuer (or Equivalent in Foreign Jurisdiction)**
Hari Nesathurai	N/A
Harp Dhillon	N/A
Paul Doyle	N/A
Doug Jamieson	N/A
Kesavan Tharmarajah	N/A

Orientation and Continuing Education

The Corporation has not yet developed an official orientation or training program for new directors. As required, new directors can become familiar with the Corporation by meeting with the other directors and with management and reviewing the recent press releases and financial statements. Orientation activities are tailored to the needs and experience of each director and the overall needs of the G2M Board. Directors are encouraged by the G2M Board to pursue continuing education.

Ethical Business Conduct

The G2M Board monitors the ethical conduct of the Corporation and ensures that it complies with applicable legal and regulatory requirements, such as those of relevant securities commissions and stock exchanges. The G2M Board has found that the fiduciary duties placed on individual directors by the Corporation's governing corporate legislation and the common law, as well as the restrictions placed by applicable corporate legislation on the individual director's participation in decisions of the G2M Board in which the director has an interest, have been sufficient to ensure that the G2M Board operates independently of management and in the best interests of the Corporation.

Nomination of Directors

The G2M Board has not yet appointed a nominating committee because the G2M Board fulfills these functions. The G2M Board periodically reviews suggestions from existing directors regarding potential changes to the G2M Board and researches new candidates.

Compensation

As at the date of this Filing Statement, the Corporation has five (5) directors, two (2) of whom are also a Named Executive Officer. Directors are eligible for the granting from time to time of incentive stock options in accordance with the policies of the Exchange. Compensation for directors is not tied to any performance criteria or goals. A peer group is not used to benchmark compensation for directors. No director is paid for committee or chairman responsibilities or any meeting fees or other form of compensation except the granting of incentive stock options at the discretion of the G2M Board. A description of the compensation process can be found in this Filing Statement under "*Information Concerning G2M – Executive Compensation*".

Other Board Committees

As at the date of this Filing Statement, the G2M Board has no standing committees other than the G2M Audit Committee.

Assessments

The G2M Board has not adopted procedures for assessing the effectiveness of the G2M Board, or its committee, or individual directors. The relatively small size of the Corporation enables the G2M Board to satisfy itself that directors are performing effectively.

Audit Committee

Audit Committee's Charter

The G2M Audit Committee has a written charter, a copy of which is included in the Circular, which is incorporated herein by reference, and which discloses its responsibilities, powers and operations.

Composition of the Audit Committee

As at the date of this Filing Statement, the members of the G2M Audit Committee are Hari Nesathurai (Chair), Paul Doyle, and Kesavan Tharmarajah. Paul Doyle, and Kesavan Tharmarajah are independent, and all members of the audit committee are considered financially literate within the meaning of NI 52-110. Under this heading, the Corporation is including the disclosure required by Form 52-110F2 of NI 52-110.

Relevant Education and Experience

NI 52-110 provides that an individual is "financially literate" if he or she has the ability to read and understand a set of financial statements that present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of the issues that can reasonably be expected to be raised by the Corporation's financial statements.

All current members of the G2M Audit Committee have received relevant education in financial literacy and have been involved in enterprises which publicly report financial results, each of which requires a working understanding of, and ability to analyze and assess, financial information (including financial statements).

Further, each member has the requisite education and experience that has provided the member with:

(a) an understanding of the accounting principles used by the Corporation to prepare the Corporation's financial statements;

(b) the ability to assess the general application of the above-noted principles in connection with estimates, accruals and reserves;

(c) experience preparing, auditing, analyzing or evaluating financial statements that present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of issues that can reasonably be expected to be raised by the Corporation's financial statements, or experience actively supervising individuals engaged in such activities; and

(d) an understanding of internal controls and procedures for financial reporting.

The following is a summary of the education and experience of each audit committee member relevant to their responsibilities on the G2M Audit Committee:

Hari Nesathurai, Chair of Audit Committee, Director – Mr. Nesathurai is an international lawyer with extensive experience in advising and assisting private, public and institutional clients. He has worked at the Crown Attorney’s Office and various midsize law firms in Ontario. Prior to practicing law, Hari held management and engineering positions with General Motors and Honda. Hari is the founder of Mercury Mercantile Technologies Inc. that operates the QicSEND international remittance platform and previously founded MTGtel, an international telecommunications company. He was previously a Director of Napier Ventures Inc., a CPC, then President, CEO and Director of the TSX-V company post qualifying transaction. Hari has a Bachelor of Science Degree in Management Systems from the General Motors, Institute, a Juris Doctor from Western University and a Masters in Law in Taxation from Osgoode Hall Law School. He is a member of the bar in Ontario, British Columbia, New York and Massachusetts and also a solicitor in England & Wales.

Paul Doyle, Director – Mr. Doyle is the President and CEO of Golden Arrow Advisors Inc. Golden Arrow provides financial and planning services to High Net/Ultra High Net Worth clients, families, businesses and foundations within Canada and globally. Previously, he was Senior Vice President Wealth Management for the Swiss bank EFG International providing wealth management services to a domestic and international clientele. Prior to that role Paul worked in Royal Bank of Canada’s private banking division, and he is also a founding shareholder in 2013 of Safari Flower, a federally licensed cannabis facility. Paul is active in several professional and charitable groups in Ontario’s Niagara Region, and holds an Honours Bachelor of Science (NeuroPhysiology) from the University of Western Ontario.

Kesavan Tharmarajah, Director – Mr. Tharmarajah is an experienced finance executive, with significant exposure to corporate financial functions, tax, treasury, and investor relations, as well as global business operations. He has led corporate strategy initiatives, partnering closely with various stakeholders including executive boards, customers, and the broader supply chain. Currently, Kesavan leads finance for IDC Canada. Prior to joining IDC, he was the senior Finance leader for NTT Canada. Kesavan spent over ten years with Accenture Canada in a progressive series of Business Operations Management positions and is a Corpora graduate from Quantic School of Business and Technology.

Audit Committee Oversight

Since the commencement of the Corporation's most recently completed financial year, the G2M Board has not failed to adopt a recommendation of the G2M Audit Committee to nominate or compensate an external auditor.

Reliance on Certain Exemptions

Since the commencement of the Corporation's most recently completed financial year, the Corporation has not relied on the exemptions contained in Sections 2.4 or Part 8 of NI 52-110. Section 2.4 provides an exemption from the requirement that the G2M Audit Committee must pre-approve all non-audit services to be provided by the auditor, where the total amount of fees related to the non-audit services are not expected to exceed 5% of the total amount of fees payable to the auditor in the financial year in which the non-audit services were provided. Part 8 permits a company to apply to a securities regulatory authority for an exemption from the requirements of NI 52-110, in whole or in part.

The Corporation has not relied on any of the exemptions under s. 5 of Form 52-110F2:

(a) the exemption in section 2.4 (*De Minimis Non-audit Services*);

(b) the exemption in subsection 6.1.1(4) (Circumstance Affecting the Business or Operations of the Venture Issuer);

(c) the exemption in subsection 6.1.1(5) (*Events Outside Control of Member*);

(d) the exemption in subsection 6.1.1(6) (*Death, Incapacity or Resignation*), or

(e) an exemption from this Instrument, in whole or in part, granted under Part 8 (*Exemption*).

Pre-Approval Policies and Procedures

The Corporation has not adopted specific policies and procedures for the engagement of non-audit services. The G2M Audit Committee will review the engagement of non-audit services as required.

External Auditor Services Fees

The aggregate fees billed by the Corporation's external auditor in the last fiscal year are approximately as set forth below.

Nature of Services	**Year ended December 31, 2025**
Audit Fees(1)	$15,000
Audit-Related Fees(2)	nil
Tax Fees(3)	nil
All Other Fees(4)	nil

Notes:

(1) "**Audit Fees**" include the aggregate professional fees billed by the external auditors for the audit of the annual financial statements and other annual regulatory audits and filings.

(2) "**Audit-Related Fees**" include the aggregate fees billed by the external auditors for assurance and related services that are reasonably related to the performance of the audit or review of the Corporation's financial statements and are not disclosed in the "**Audit Fees**" column.

(3) "**Tax Fees**" include the aggregate fees billed for professional services rendered by the external auditors for tax compliance, tax advice, tax planning and advisory services, including, namely, the preparation of tax returns.

(4) "**All Other Fees**" include review of unaudited interim financial statements, compilation of consolidated financial statements, and related services.

Exemptions

The Corporation is relying on the exemption provided in Section 6.1 of NI 52-110 by virtue of the fact that it is a venture issuer. Section 6.1 exempts the Corporation from the requirements of Parts 3 (Composition of the Audit Committee) and 5 (Reporting Obligations) of NI 52-110 and allows for the short form of disclosure of audit committee procedures set out in Form 52-110F2 *Disclosure by Venture Issuers* and disclosed in this Filing Statement.

Auditor, Transfer Agent and Registrar

Auditor

The auditor for G2M is Davidson, Chartered Professional Accountants, 1200-609 Granville Street, PO Box 10372 Pacific Centre, Vancouver, BC.

Transfer Agent and Registrar

The transfer agent and registrar for the G2M Shares is TSX Trust, 301-100 Adelaide Street West, Toronto, Ontario, M5H 4H1.

Material Contracts

G2M has not entered into any material contracts, and does not intend to enter into any material contracts, other than contracts entered into in the ordinary course of business, except:

(a) the service agreement (the "**Transfer Agency Agreement**") dated as of May 24, 2022 between G2M and TSX Trust;

(b) the Master Agreement; and

(c) the Amalgamation Agreement.

Copies of the contracts may be inspected, without charge, during ordinary business hours at Suite 905 - 1111 W Hastings Street, Vancouver, BC V6E 2J3 until the date of closing of the Transaction and for a period of thirty (30) days thereafter. Copies of these agreements are also available on G2M's SEDAR+ profile at www.sedarplus.ca.

Transfer Agency Agreement

The Transfer Agency Agreement appoints TSX Trust as the transfer agent and registrar of G2M and sets out the terms whereby TSX Trust provides transfer agent and registrar services to G2M.

Founder Employment Agreements

Subject to approval of the matters described in this Filing Statement, each of Ali Tajskandar and Jordan Gutierrez will enter into employment agreements with G2M (the "**Founder Employment Agreements**") following the Meeting and prior to Closing (the "**Founder EA Execution Date**"). The Founder Employment Agreements will govern their services as CEO and COO, respectively, and will provide, among other things, for the issuance of the Founder Options (described below).

Pursuant to the Founder Employment Agreements, G2M will grant an aggregate of 3,800,000 post-Consolidation Founder Options under the G2M Option Plan, being 2,533,333 Founder Options to Mr. Tajskandar and

1,266,667 Founder Options to Mr. Gutierrez. The Founder Options will be exercisable at $0.60 per Resulting Issuer Share, will vest immediately following Closing, and will expire five (5) years from the date of Closing.

For a description of the Founder Options to be granted in connection with the completion of the Transaction, please see the discussion under the section headed "*Description of the Transaction – Approval of Grant of the Founder Options*".

Master Agreement

See the section headed "*Description of the Transaction – Master Agreement*" for a description of the Master Agreement.

Amalgamation Agreement

See the section headed "*Description of the Transaction – Amalgamation Agreement*" for a description of the Master Agreement.

INFORMATION CONCERNING SALESCLOSER

The following information has been provided by SalesCloser and is presented on a pre-Transaction basis.

Corporate Structure

Background Establishment and Objectives

SalesCloser is a corporation incorporated pursuant to the BCBCA, on October 16, 2025.

The head office of SalesCloser is located at 422 Richards St. #170, Vancouver, British Columbia, V6B 2Z4, Canada.

The registered and records office of SalesCloser is located at Suite 1700, Park Place, 666 Burrard Street, Vancouver, British Columbia, V6C 2X8, Canada.

Intercorporate Relationships

SalesCloser is a wholly-owned subsidiary of Wishpond. SalesCloser has no subsidiaries.

General Development of the SalesCloser Business

SalesCloser was incorporated under the BCBCA on October 16, 2025. The SalesCloser business has focused on the development and commercialization of its conversational artificial intelligence platform designed to automate and scale sales engagement activities for businesses.

During its initial development phase, SalesCloser concentrated on building its core AI-driven technology, including real-time voice-based sales agents, multilingual conversational capabilities, and the supporting infrastructure required to deploy the platform in live customer environments. SalesCloser has also focused on customer onboarding, early commercial deployments, and the ongoing refinement of its product offering based on customer feedback and usage data.

On December 12, 2025, SalesCloser completed a bridge financing for gross proceeds of $1.5 million through the issuance of unsecured convertible notes. The proceeds of the bridge financing have been used to fund product development, go-to-market initiatives, working capital requirements, and costs associated with the proposed Qualifying Transaction.

Prior to incorporation, the business activities associated with the SalesCloser platform have been carried on within Wishpond. In connection with the completion of the Transaction, such business activities, assets, and operations are expected to be transferred to SalesCloser prior to or concurrently with Closing.

Accordingly, the historical financial information of SalesCloser included in this Filing Statement reflects the carve-out financial information of the SalesCloser business as operated within Wishpond for the applicable periods.

Narrative Description of the Business

SalesCloser operates and continues to develop a conversational artificial intelligence platform that functions as a virtual sales agent capable of conducting personalized sales calls, product demonstrations, and follow-up interactions in real time and in multiple languages. The platform is designed to enable businesses to automate and scale sales engagement activities across various stages of the sales process.

SalesCloser's technology integrates voice, natural language processing, and automation tools to allow businesses to deploy AI-driven agents that can engage with prospective and existing customers, schedule meetings, qualify leads, and support sales workflows. The platform is intended to improve operational efficiency, reduce reliance on manual sales processes, and support consistent customer engagement at scale.

SalesCloser's platform is supported by proprietary technology and ongoing research and development efforts, including the filing of multiple patent applications relating to AI-driven sales engagement, automation, and conversational workflows. SalesCloser's business model is focused on delivering a scalable software-as-a-service solution to customers across a range of industries.

SalesCloser's operations are conducted primarily from its head office in Vancouver, British Columbia, with customers located in multiple jurisdictions.

Significant Acquisitions

SalesCloser has not undertaken any significant acquisitions since incorporation.

Selected Financial Information

A summary of selected financial information of SalesCloser for the years ended September 30, 2025 and 2024, and for the unaudited interim three (3) month period ended December 31, 2025, is set out below and should be read in conjunction with the SalesCloser Audited Financial Statements attached hereto as Appendix "A":

	Three-month period ended December 31, 2025 ($)	**Financial year ended September 30, 2025 ($)**	**Financial year ended September 30, 2024 ($)**
Revenue	380,020	677,963	6,527
Cost of sales	89,210	219,982	24,310
Gross profit (loss)	290,810	457,981	(17,783)
Operating expenses	723,568	1,549,966	360,407
Total expenses	734,411	1,554,123	370,990
Net loss and comprehensive loss	(443,601)	(1,090,464)	(391,970)
Total assets	2,333,086	717,379	233,932

	Three-month period ended December 31, 2025 ($)	Financial year ended September 30, 2025 ($)	Financial year ended September 30, 2024 ($)
Total liabilities	1,074,955	113,162	4,089
Net parent investment	602,458	606,698	226,646

Management's Discussion and Analysis

The SalesCloser Management's Discussion and Analysis for the Three Months ended December 31, 2025 and 2024, and for the Years Ended September 30, 2025 and 2024 are attached hereto as Appendix "B" and Appendix "D", respectively, and should be read in conjunction with the SalesCloser Audited Financial Statements and notes thereto and auditor's report, which attached hereto as Appendix "A".

Description of Securities

SalesCloser is authorized to issue an unlimited number of common shares without par value. As of the Record Date, one (1) SalesCloser Share is issued and outstanding, which share is held by Wishpond. Such share has been duly authorized and validly issued, is fully paid and non-assessable and was not issued in violation of any pre-emptive rights.

SalesCloser Shares

In connection with the completion of the Transaction, SalesCloser will issue an aggregate of 22,749,999 SalesCloser Shares to Wishpond in consideration for the transfer of the SalesCloser business and assets from Wishpond to SalesCloser, immediately prior to the Amalgamation, as more particularly described under the section headed "*Description of the Transaction*." Upon completion of such issuance, and immediately prior to the Amalgamation, Wishpond will be the sole shareholder of SalesCloser.

Consolidated Capitalization

The following table outlines the capitalization of SalesCloser as at December 31, 2025 and as at the date of this Filing Statement. The table should be read in conjunction with the SalesCloser Audited Financial Statements, attached hereto as Appendix "A".

Designation of Security	Amount Authorized	December 31 (unaudited)	Outstanding as of date of Filing Statement prior to giving effect to the Transaction (unaudited)
SalesCloser Shares	Unlimited	1 $1.00	1 $1.00

Prior Sales

During the twelve (12) month period before the date of this Filing Statement, SalesCloser has issued or sold the following securities:

Date of Issue	Type of Security	Price per SalesCloser Security/Exercise Price/Conversion Price	Number/Amount of Securities
October 16, 2025	SalesCloser Shares	$1.00	1

Date of Issue	Type of Security	Price per SalesCloser Security/Exercise Price/Conversion Price	Number/Amount of Securities
December 12, 2025	Bridge Notes(1)	$0.60	2,500,000

Notes:

(1) For a detailed description of the Bridge Financing, please see the discussion under the section headed "*Description of the Transaction – Bridge Financing*".

Stock Exchange Price

The SalesCloser Shares are not listed for trading on any stock exchange or market.

Executive Compensation

SalesCloser was incorporated on October 16, 2025 and, as such, did not operate as a standalone business during the financial year ended September 30, 2025 and 2024 and the interim three (3) month period ended December 31, 2025. During such periods, the SalesCloser business was operated within the operations of Wishpond. Accordingly, the individuals who are expected to serve as the Named Executive Officers of SalesCloser following completion of the Transaction, Ali Tajskandar, Jordan Gutierrez and Adrian Lim, served as executive officers of Wishpond and oversaw the SalesCloser business during such periods.

Summary Compensation Table

The following table sets forth the compensation paid to SalesCloser's Named Executive Officers and trustees for the Corporation's financial years ended September 30, 2025 and 2024 and the interim three (3) month period ended December 31, 2025:

Table of Compensation Excluding Compensation Securities							
Name and position	**Year**	**Salary, consulting fee, retainer or commission ($)**	**Bonus ($)**	**Committee or meeting fees ($)**	**Value of perquisites ($)**	**Value of all other compensation ($)**	**Total Compensation ($)**
Ali Tajskandar, CEO	Three months ended December 31, 2025	30,008	Nil	Nil	Nil	Nil	Nil
	12 months ended September 30, 2025	30,848	Nil	Nil	Nil	Nil	Nil
	12 months ended September 30, 2024	39,858	Nil	Nil	Nil	Nil	Nil
Jordan Gutierrez, COO	Three months ended December 31, 2025	12,504	Nil	Nil	Nil	Nil	Nil
	12 months ended September 30, 2025	49,812	Nil	Nil	Nil	Nil	Nil

Table of Compensation Excluding Compensation Securities							
Name and position	**Year**	**Salary, consulting fee, retainer or commission ($)**	**Bonus ($)**	**Committee or meeting fees ($)**	**Value of perquisites ($)**	**Value of all other compensation ($)**	**Total Compensation ($)**
	12 months ended September 30, 2024	63,103	Nil	Nil	Nil	Nil	Nil
Adrian Lim, CFO	Three months ended December 31, 2025	15,674	Nil	Nil	Nil	Nil	Nil
	12 months ended September 30, 2025	9,206	Nil	Nil	Nil	Nil	Nil
	12 months ended September 30, 2024	-	Nil	Nil	Nil	Nil	Nil

The compensation amounts disclosed above reflect the portion of salaries, wages and other compensation costs attributable to the SalesCloser business for the applicable historical periods. During the periods presented, the Named Executive Officers were employed by Wishpond and devoted a portion of their time to the development and operation of the SalesCloser business.

The amounts shown have been derived from the audited carve-out financial information of SalesCloser and represent management's allocation of compensation costs based on estimated time and resources devoted to SalesCloser during the applicable periods. Such amounts do not represent the total compensation paid to the Named Executive Officers by Wishpond.

Stock Options and other Compensation Securities

SalesCloser does not currently have a stock option plan and has not issued any stock options, restricted share units, performance share units or other equity-based compensation securities to its directors, officers, employees or consultants as of the date of this Filing Statement.

Employment, Consulting, and Management Agreements

There were no agreements or arrangements in place under which compensation was provided during the financial year ended September 30, 2025, or is payable in respect of services provided to SalesCloser or any of its subsidiaries that were: (a) performed by a director or NEO, or (b) performed by any other party but are services typically provided by a director or a NEO.

Oversight and Description of Director and Named Executive Officer Compensation

The SalesCloser Board has not appointed a compensation committee and the responsibilities relating to executive and trustee compensation, including reviewing and recommending trustee compensation, overseeing SalesCloser's base compensation structure and equity-based compensation program, recommending compensation of SalesCloser's executive officers and employees, and evaluating the performance of officers generally and in light of annual goals and objectives, is performed by the SalesCloser Board as a whole. The SalesCloser Board also assumes responsibility for reviewing and monitoring the long term compensation strategy for SalesCloser's senior management.

Compensation of Executive Officers

SalesCloser's executive compensation is intended to be consistent with SalesCloser's business plans, strategies and goals while taking into account various factors and criteria, including competitive factors, SalesCloser's performance and comparative compensation of executive officers of companies of similar size and stage of development. SalesCloser's executive compensation is structured to provide an appropriate overall compensation package that permits the Corporation to attract and retain highly qualified and experienced senior executives and to align executive compensation with SalesCloser's performance and objectives. SalesCloser's compensation policies are intended to motivate individuals to achieve performance objectives and to award compensation based on corporate and individual results. Compensation for the Named Executive Officers is intended to reflect a fair evaluation of overall performance.

SalesCloser is aware that compensation practices can have unintended risk consequences. At the present time, the SalesCloser Board is satisfied that the current executive compensation program does not encourage the executives to expose the business to inappropriate risk.

Certain executive officers of SalesCloser also serve in senior management roles at Wishpond. In particular, the Chief Operating Officer and the Chief Financial Officer of SalesCloser also serve in executive officer capacities at Wishpond. The Chief Executive Officer of Wishpond will transition to serve solely as Chief Executive Officer of the Resulting Issuer.

SalesCloser and Wishpond intend to enter into shared services or allocation arrangements pursuant to which Wishpond provides certain management and administrative services to SalesCloser, including executive management, finance, accounting, and operational oversight services. Under such arrangements, SalesCloser is responsible only for the portion of compensation and costs attributable to services provided to SalesCloser.

The compensation amounts disclosed below reflect only the portion of compensation paid or payable by SalesCloser to such executive officers. The remaining portions of compensation attributable to services provided to Wishpond are paid by Wishpond and are not borne by SalesCloser.

The terms of the shared services arrangements are intended to be reasonable and consistent with market terms for similar services provided between related parties at a comparable stage of development. The board of directors of SalesCloser believes that the shared services arrangements are in the best interests of SalesCloser, as they allow SalesCloser to benefit from experienced management and administrative support while reducing overhead and operating costs during its growth phase.

Base Salaries

Certain executive officers of SalesCloser also serve in senior management roles at Wishpond. Only the portion of compensation that is paid or payable by SalesCloser to such executive officers is reflected in the disclosure below.

The following table sets out the current annual base salaries payable by Wishpond to its SalesCloser executive officers:

Name and position	Annual Base Salary Payable by SalesCloser (C$)
Ali Tajskandar, CEO	$300,000
Jordan Gutierrez, COO	$50,000
Adrian Lim, CFO	$90,000
Marcelo Negrini, CTO	$162,516

SalesCloser does not currently operate as a standalone organization. Prior to completion of the Transaction, the SalesCloser business is conducted as part of Wishpond's operations and is managed by individuals who are senior management of Wishpond and who are expected to serve as executive officers of SalesCloser following Closing.

The Chief Operating Officer and Chief Financial Officer also serve in senior management capacities at Wishpond. The compensation amounts disclosed above reflect only the portion of compensation paid or payable by SalesCloser in respect of services provided to the SalesCloser business. The remaining portions of their respective compensation are paid by Wishpond and are not borne by SalesCloser.

Base salaries are reviewed periodically by the board of directors of SalesCloser and may be adjusted based on factors including performance, market conditions, and the financial position of SalesCloser.

Short-Term Incentive Compensation - Bonuses

At the present time, SalesCloser does not have a formal short-term incentive or bonus program for its executive officers. From time to time, discretionary bonuses may be awarded based on individual and corporate performance, subject to the approval of the board of directors of SalesCloser.

Pension Plan Benefits

SalesCloser does not maintain any pension plans or other defined benefit or defined contribution retirement arrangements for its executive officers.

Legal Proceedings

There are no legal proceedings material to SalesCloser or to which SalesCloser or a subsidiary of SalesCloser is a party or of which any of their respective property is the subject matter. Additionally, to the knowledge of SalesCloser, there are no such proceedings contemplated.

Non-Arm's Length Transactions

Since the date of incorporation of SalesCloser, other than as described herein, SalesCloser has not acquired any assets or services from: (i) any trustee, officer or promoter of SalesCloser; (ii) any party disclosed in this Filing Statement as a principal securityholder, either before or after giving effect to the Transaction; or (iii) an Associate or Affiliate of any of the persons or companies referred to in section (i) or (ii), other than as set out in this section or otherwise disclosed in this Filing Statement.

Since incorporation, SalesCloser has received certain services from Wishpond, including management, operational, technical, administrative, and support services provided by employees and contractors of Wishpond. Such services include, without limitation, product development support, engineering, marketing, finance, accounting, and general administrative services.

In addition, certain third-party vendor costs incurred in connection with services that benefit both Wishpond and SalesCloser have been paid by Wishpond and allocated to SalesCloser based on management's reasonable estimates of usage or benefit.

For the year ended September 30, 2025, SalesCloser incurred $1,479,212 in expenses in respect of services provided by Wishpond and allocated vendor costs. See the SalesCloser Audited Financial Statements, attached hereto as Appendix "A".

For the year ended September 30, 2024, SalesCloser incurred $616,577 in expenses in respect of services provided by Wishpond and allocated vendor costs. See the SalesCloser Audited Financial Statements, attached hereto as Appendix "A".

For the three (3) months ended December 31, 2025, SalesCloser incurred $425,913 in expenses in respect of services provided by Wishpond and allocated vendor costs.

The terms under which such services are provided and costs are allocated are intended to be reasonable and consistent with market terms for similar services and arrangements between related parties at a comparable stage of development. The board of directors of SalesCloser believes that such arrangements are in the best interests of SalesCloser, as they allow SalesCloser to access necessary resources while managing operating costs efficiently.

Material Contracts

SalesCloser has not entered into any material contracts, other than contracts entered into in the ordinary course of business, except:

(a) the Master Agreement; and

(b) the Amalgamation Agreement.

Copies of the contracts may be inspected, without charge, during business hours at the Vancouver office of Stikeman Elliott LLP, 1700-666 Burrard Street, until the date of closing of the Transaction and for a period of thirty (30) days thereafter.

Master Agreement

See the section headed "*Description of the Transaction – Master Agreement*" for a description of the Master Agreement.

Amalgamation Agreement

See the section headed "*Description of the Transaction – Amalgamation Agreement*" for a description of the Master Agreement.

INFORMATION CONCERNING THE RESULTING ISSUER

The following information is presented on a post-Transaction basis and is reflective of the projected business, financial and unit capital position of the Resulting Issuer. This section only includes information respecting the Resulting Issuer that is materially different from information provided earlier in this Filing Statement. Following the completion of the Transaction, the Resulting Issuer will carry on the business of SalesCloser. Please see the discussion under the various headings in the sections entitled "*Information Concerning G2M" and "Information Concerning SalesCloser*" for additional information regarding G2M and SalesCloser, respectively. See also the unaudited pro forma statement of financial position of the Resulting Issuer attached hereto as Appendix "E".

Corporate Structure

Name and Incorporation

The corporate name of the Resulting Issuer is expected to be "SalesCloser Technologies Ltd." or such similar name as is acceptable to the G2M Board, SalesCloser and applicable regulatory authorities. The Resulting Issuer will be a corporation established under the laws of the Province of British Columbia. The Resulting Issuer's head and registered office address will be Suite 1700, Park Place, 666 Burrard Street, Vancouver, British Columbia, V6C 2X8, Canada.

Intercorporate Relationships

After giving effect to the Transaction, the Resulting Issuer will have one (1) direct and wholly-owned subsidiary; Amalco, which will exist under the laws of the British Columbia. The Resulting Issuer will own 100% of the issued and outstanding voting securities of Amalco.

Narrative Description of the Business

Following completion of the Transaction, the business of the Resulting Issuer will be the business of SalesCloser. For a description of the business of SalesCloser, refer to the discussion under the headings in the sections entitled "*Information Concerning SalesCloser – General Development of the Business" and "Information Concerning SalesCloser – Narrative Description of the Business*".

Business Objectives and Milestones

The business objectives that the Resulting Issuer expects to accomplish using the available funds described below under the section headed "*Information Concerning the Resulting Issuer - Available Funds and Principal Purposes*", and the milestones that must occur for each such business objective to be accomplished, include the following:

Business Objective	Milestones	Estimated Costs Related to Business Objective	Time Period
Organic revenue growth	SalesCloser's primary commercial objective is to drive organic revenue growth through increased adoption of its AI-powered sales agent platform by small and mid-sized businesses and enterprise customers, primarily through self-serve onboarding, expansion of go-to-market capabilities, and international market penetration. • Continued expansion of self-serve customer acquisition channels • Scaling of direct sales and account executive team to support mid-market and enterprise customers • Expansion of international customer deployments outside North America • Increased penetration within existing customer accounts through feature expansion and usage growth • Diversification of customer base across multiple industries and use cases	$1,837,658	FY2026–FY2027
Product development	SalesCloser's product development objective is to expand the functionality, reliability, and scalability of its AI-driven sales platform by enhancing real-time voice and conversational capabilities, analytics, automation, integrations, and infrastructure performance. • Enhance browser-based calling system with improved latency, transcription, and audio quality • Introduction of advanced agent analytics, performance scoring, and optimization tools • Expansion of communication channels to include chat and messaging-based AI agents • Development of omnichannel workflow automation, including CRM updates, follow-ups, and multi-step actions	$1,018,892	FY2026–FY2027

Business Objective	Milestones	Estimated Costs Related to Business Objective	Time Period
	• Expansion of native integrations with third-party platforms and marketplaces • Development and testing of enhanced AI agent capabilities, including language detection and multi-session support • Continued investment in infrastructure optimization to reduce compute and call delivery costs		
IP protection	SalesCloser's intellectual property strategy is focused on protecting its proprietary AI-driven sales technologies and workflows, creating barriers to entry, and supporting long-term competitive differentiation through patent filings and other intellectual property protections. • Filing of additional U.S. patent applications related to AI conversational technologies. • Advancement of existing patent applications through examination and prosecution • Continued integration of patent-pending technologies into live product deployments • Expansion of IP coverage to address new AI agent features and automation capabilities as developed • Ongoing review of IP portfolio to support defensive positioning and potential strategic opportunities	$80,944	FY2025–FY2026

Description of Securities

Resulting Issuer Shares

The structure of the Resulting Issuer will be the same as the structure of G2M and the rights associated with each Resulting Issuer Share will be the same as the rights associated with each G2M Share. Please see the discussion under the section headed "*Information Concerning G2M - Description of Securities*".

Finders' Fee Shares

In connection with the Closing of the Transaction, the Resulting Issuer intends to issue the Finders' Fee Shares. See the discussion under the section headed "*Description of the Transaction – Finders' Fee Shares*".

Concurrent Financing

Following completion of the Transaction, assuming completion of the Concurrent Financing, it is anticipated that that the Resulting Issuer will have 35,354,140 issued and outstanding Resulting Issuer Shares. For a description of the Conversion Shares, please see the discussion under the section headed "*Description of the Transaction – Concurrent Financing*".

Bridge Financing – Conversion Shares

Immediately prior to Closing, the Bridge Notes will convert into 2,500,000 Conversion Shares which will be exchanged for 2,500,000 Resulting Issuer Shares upon completion of the Transaction. For a description of the Conversion Shares, please see the discussion under the section headed "*Description of the Transaction – Bridge Financing*".

Resulting Issuer Units

Upon completion of the Transaction and the Concurrent Financing, the Resulting Issuer will have issued 6,666,666 Resulting Issuer Units. For a description of the Resulting Issuer Units, please see the discussion under the section headed "*Description of the Transaction – Concurrent Financing*".

Resulting Issuer Options

In connection with the Transaction, the 1,300,000 G2M Options will be consolidated pursuant to the Consolidation, and after Closing, there will be 181,818 G2M Options outstanding, with an adjusted exercise price of $0.715 per share.

The Resulting Issuer Option Plan will be the sole stock option plan of the Resulting Issuer, a copy of which is included in the Circular, which is incorporated herein by reference. For a detailed description of the Resulting Issuer Option Plan, see the discussion under the section headed "*Business to be Conducted at the Meeting – Approval of Resulting Issuer Option Plan*" in the Circular.

Founder Options

As part of the Transaction, the Resulting Issuer intends to grant the Founder Options, which will vest immediately after Closing and will expire five (5) years from the date of the grant. For a description of the Founder Options to be granted in connection with the completion of the Transaction, see the discussion under the section headed "*Description of the Transaction – Approval of Grant of the Founder Options*" and "*Information Concerning G2M – Material Contracts – Founder Employment Agreements*".

Option Grants at Closing

At the closing of the Transaction, the Resulting Issuer will issue a total of 2,419,167 incentive stock options (the "**Incentive Options**") under the new 20% fixed option plan. The Incentive Options will vest over a period of three (3) years, with one-third vesting on the first anniversary of the date of grant and the remaining Incentive Options vesting in equal quarterly installments thereafter, and will expire seven (7) years from the date of grant. These options will be exercisable for one common share each at a price of $0.75 per common share. The Incentive Options will be granted as follows:

Title	Recipient	Number of Incentive Options
Director	Hossein Malek	350,000
Director	Kenshi Arasaki	250,000
Director	Jordan Gutierrez	250,000
Director	Prashant Nedungadi	250,000
Director	Subtotal:	1,100,000
Officer	Adrian Lim	150,000
Officer	Marcelo Negrini	150,000
Officer	Kendra Low	100,000
	Subtotal	400,000
	Employees and Consultants	919,167
	Total:	2,419,167

Finders' Warrants

The following Finders' Warrants may be outstanding following completion of the Transaction:

(a) 175,000 Bridge Finder Warrants issued and then assumed in connection with the Bridge Financing;

(b) 3,333,333 Concurrent Financing Warrants issuable to subscribers under the Concurrent Financing; and

(c) Up to 466,667 Concurrent Finders' Warrants issuable in connection with the Concurrent Financing.

For a description of the Bridge Finders' Warrants and the Concurrent Finders' Warrants, to be granted in connection with the completion of the Transaction, please see the discussion under the section headed "*Description of the Transaction – Concurrent Financing*" and "*Description of the Transaction – Bridge Financing*".

No additional Resulting Issuer Warrants are expected to be issued in connection with the Transaction.

CPC Broker Warrants

In connection with the Transaction, the 500,000 CPC Broker Warrants will be consolidated pursuant to the Consolidation, and after Closing, there will be 69,930 CPC Broker Warrants outstanding, with an adjusted exercise price of $0.715 per share.

Pro Forma Consolidated Capitalization

The following table outlines the expected pro forma unit capital of the Resulting Issuer, on a consolidated basis, after giving effect to the Transaction, based on the pro forma statement of financial position attached to this Filing Statement as Appendix "E".

Designation of Security	Amount Authorized or to be Authorized	Amount Outstanding after giving Effect to the Transaction
Resulting Issuer Shares(1)(2)(6)	Unlimited	35,354,140
Resulting Issuer Options(3)(4)	20% of the issued and outstanding Resulting Issuer Shares	6,400,985
Resulting Issuer Warrants(6)		
(a) Concurrent Warrants	-	3,333,333
(b) Concurrent Finders' Warrants	-	466,667
(c) Bridge Finders' Warrants	Up to 175,000	175,000
(d) CPC Broker Warrants(5)	-	69,930

Notes:

(1) Resulting Issuer Shares includes the G2M Shares on a post-Consolidation basis, Resulting Issuer Shares to be issued pursuant to the Concurrent Financing and Consideration Shares pursuant to the Bridge Financing and the Transaction. See "*Description of the Transaction – Concurrent Financing*".

(2) Resulting Issuer Shares includes 1,180,833 Finders' Fee Shares to be issued to the Finder. See "*Description of the Transaction – Finders' Fee Shares*".

(3) Resulting Issuer Options includes the Founder Options, which vest immediately after Closing and the G2M Options, on a post-Consolidation basis.

(4) The aggregate maximum number of Resulting Issuer Shares that will be available for issuance under the Resulting Issuer Option Plan may not exceed 20% of the number of issued and outstanding Resulting Issuer Shares from time to time. See "*Information Concerning the Resulting Issuer – Security Based Compensation*" and "*Information Concerning SalesCloser – Stock Option Plan*".

(5) Post-Consolidation basis.

(6) Assumes the Concurrent Financing closes at $5,000,000, with no upsize.

(7) Resulting Issuer Shares includes 356,641 Inducement Shares to be issued to Ali Tajskandar at Closing.

(8) Resulting Issuer Options includes 2,419,167 Incentive Options, which will vest over a period of three (3) years, with one-third vesting on the first anniversary of the date of grant and the remainder vesting in equal quarterly installments thereafter, and will expire seven (7) years from the date of grant. See "*Description of Securities – Option Grants at Closing*".

Fully Diluted Share Capital

The following table outlines the expected number and percentage of Resulting Issuer Shares to be outstanding on a fully diluted basis after giving effect to the Transaction and after giving effect to the Consolidation:

Description of Issue	Number of Resulting Issuer Shares After Giving Effect to the Transaction	Percentage of Total
Resulting Issuer Shares to be held by the current G2M Shareholders	1,900,000	5.37%
Resulting Issuer Shares to be issued to current SalesCloser Shareholders pursuant to the Transaction	22,750,000	64.36%
Resulting Issuer Shares to be issued as a result of the Concurrent Financing	6,666,666	18.86%
Resulting Issuer Shares to be issued as a result of the Bridge Financing	2,500,000	7.07%
Resulting Issuer Shares to be issued as a result of the Finders' Fee	1,180,833	3.34%
Inducement Shares	356,641	1.01%
Subtotal (non-diluted)	**35,354,140**	**100%**
Resulting Issuer Shares issuable on the exercise of Founder Options	3,800,000	8.30%
Resulting Issuer Shares issuable on the exercise of Incentive Options	2,419,167	5.28%
Resulting Issuer Shares issuable on the exercise of Bridge Finders' Warrants	175,000	0.38%
Resulting Issuer Shares issuable on the exercise of Concurrent Warrants	3,333,333	7.28%
Resulting Issuer Shares issuable on the exercise of Concurrent Finders' Warrants	466,667	1.02%
Resulting Issuer Shares issuable on the exercise of CPC Broker Warrants	69,930	0.15%
20% Stock Options (CPC)	181,818	0.40%
Total Resulting Issuer Shares (fully diluted)	**45,800,055**	**22.81%**

Additional Option Grants

At the Closing, the Resulting Issuer will grant an aggregate of 2,419,167 Incentive Options pursuant to the Resulting Issuer's 20% fixed stock option plan. The Incentive Options will vest over a period of three (3) years, with one-third vesting on the first anniversary of the date of grant and the remainder vesting in equal quarterly installments thereafter, and will expire seven (7) years from the date of grant. Each Incentive Option will be exercisable for one common share of the Resulting Issuer at an exercise price of $0.75 per share.

Available Funds and Principal Purposes

As at September 30, 2025, G2M had working capital of $586,852 and as at December 31, 2025 SalesCloser had adjusted working capital of $1,369,029, including net proceeds from the Bridge Financing. Upon completion of the Transaction, the Resulting Issuer will have access to the consolidated working capital of G2M and SalesCloser, together with the net proceeds of the Concurrent Financing.

The Resulting Issuer is expected to use the funds available to it in furtherance of its stated business objectives. The following table shows the foreseeable available funds and the principal purposes for which the available funds are intended to be used by the Resulting Issuer, based on currently available information:

Available Funds	**Estimated Amount Upon Completion of the Transaction (Including the Concurrent Financing and the Bridge Financing)**
G2M working capital (2)	$586,852
SalesCloser adjusted working capital (including net proceeds from Bridge Financing) (3)	$1,369,029
Estimated proceeds from the Concurrent Financing	$5,000,000
Total Available Funds	**$6,955,881**
Anticipated Uses of Funds:	
Product Development (including engineering, DevOps, AI Compute Software Costs)	$1,018,892
Go-to-Market & Sales Expansion	$1,837,658
Patent & IP Protection	$80,944
General & Administrative (1)	$1,392,987
Investor Relations Expenses	$625,400
Transaction Expenses	$1,000,000
Working Capital Reserve	$1,000,000
Total Uses	**$6,955,881**

Notes:

(1) General and administrative includes costs related to salaries, professional and consulting fees, office and administrative expenses, regulatory and transfer agent fees, insurance, tax, permits, conference and promotion expenses, and expenses associated with the operations of a public company.

(2) G2M working capital as of September 30, 2025.

(3) SalesCloser working capital as of December 31, 2025, excluding $849,584 convertible debt classified as current liabilities. The convertible debt has a 3-year term and is excluded as it does not reflect the operational working capital of the business..

The anticipated uses of funds outlined above are intended to support the Resulting Issuer's principal business objectives described under "Business Objectives and Milestones," namely (i) organic revenue growth, (ii) product development, and (iii) intellectual property protection, together with the corporate infrastructure required to operate as a public company. In particular, expenditures relating to Go-to-Market & Sales Expansion support the Company's organic revenue growth initiatives; Product Development expenditures support the Company's engineering, DevOps and AI compute roadmap; and Patent & IP Protection expenditures support the Company's intellectual property strategy. Investor Relations Expenses, General and Administrative expenses, Transaction Expenses and the Working Capital Reserve are intended to support public company compliance, capital markets engagement, corporate infrastructure and liquidity necessary to execute these objectives.

The above uses of available funds should be considered estimates only. See the discussion under the section headed "*Forward-Looking Information*".

Distributions

Following completion of the Transaction, the Resulting Issuer does not anticipate paying any dividends or making any other distributions in the foreseeable future, as it intends to retain earnings, if any, to finance the growth and development of its business.

Principal Securityholders

No securityholder is anticipated to own of record or beneficially, directly or indirectly, or exercise control or direction over more than 10% of the Resulting Issuer Shares after giving effect to the Transaction.

Directors, Officers and Promoters

Officers of the Resulting Issuer

Concurrent with the completion of the Transaction, the individuals who will be appointed as directors and officers of the Resulting Issuer are listed and described below under the section headed "*Information Concerning the Resulting Issuer - Proposed Members of Management*".

At the Closing of the Transaction, an additional independent director will be appointed to the Resulting Issuer Board. A suitable candidate will be identified by the G2M Board and the SalesCloser Board prior to Closing and will be appointed at Closing, subject to the submission of a Personal Information Form to the Exchange and completion of the Exchange's customary background checks.

Name, Address, Occupation and Security Holdings

The following table sets forth certain information regarding the proposed directors and officers of the Resulting Issuer, including their municipality of residence, the position(s) and office(s) to be held with the Resulting Issuer, their principal occupation within the five (5) preceding years, and the approximate number and percentage of Resulting Issuer Shares proposed to be beneficially owned, directly or indirectly, or over which control or direction is proposed to be exercised by each of them, upon completion of the Transaction.

Name and Municipality of Residence	Position or Office to be Held	Principal Occupation During Five Preceding Years	Number of Resulting Issuer Shares Beneficially Owned, or Controlled or Directed, Directly or Indirectly	Percentage of Resulting Issuer Shares Beneficially Owned, or Controlled or Directed, Directly or Indirectly
Ali Tajskandar **North Vancouver, BC**	CEO and Chairman, Director	CEO of Wishpond	356,641	0%

Name and Municipality of Residence	Position or Office to be Held	Principal Occupation During Five Preceding Years	Number of Resulting Issuer Shares Beneficially Owned, or Controlled or Directed, Directly or Indirectly	Percentage of Resulting Issuer Shares Beneficially Owned, or Controlled or Directed, Directly or Indirectly
Hossein Malek **West Vancouver, BC**	Lead Independent Director	Owner of Malek Holdings Ltd.	Nil	0%
Jordan Gutierrez **North Vancouver, BC**	COO, Director	COO of Wishpond	Nil	0%
Adrian Lim **Coquitlam, BC**	CFO	Controller of Wishpond and CFO of Wishpond	Nil	0%
Marcelo Negrini **Sao Paulo, Brazil**	CTO	Chief AI Officer, Aindi, ai; and CTO, Inspirali Edução	Nil	0%
Kendra Low **North Vancouver, BC**	Corporate Secretary	CEO of Vancouver Corporate Solutions Inc.	Nil	0%
Prashant Nedungadi **San Jose, California, USA**	Director	CEO of Spector.ai	Nil	0%

Upon completion of the Transaction, assuming that none of the proposed officers of the Resulting Issuer participate in the Concurrent Financing, it is expected that the proposed officers of the Resulting Issuer, as a group, will beneficially own, directly or indirectly, or exercise control or direction over, 356,641 Resulting Issuer Shares, representing 1.01% of the then outstanding Resulting Issuer Shares

Proposed Members of Management

Ali Tajskandar – Age 43 – CEO and Chairman, Director

Ali Tajskandar has over 20 years' experience as a software engineer, entrepreneur, technologist and CEO. In 2009, Mr. Tajskandar founded Wishpond with the goal of simplifying marketing for business owners. Under Mr. Auslander's leadership as CEO of Wishpond, Wishpond has expanded its technology suite to include a lead generation platform, award winning email marketing platform, and an advanced marketing automation system. Prior to Wishpond, Mr. Tajskandar worked in several high-tech start-ups including Sound Logic (acquired by Lucent), Séance Software, and Bitspan Network. He holds a Bachelor of Applied Science in Computer Science from Simon Fraser University and an MBA from the University of British Columbia.

Jordan Gutierrez – Age 36 – COO, Director

Jordan Gutierrez is a serial entrepreneur, mentor, and keynote speaker. Mr. Gutierrez joined Wishpond (as a private company) in 2011 as Chief Operating Officer in charge of revenue, growth, and marketing. Prior to Wishpond, Mr. Gutierrez founded Laleo, the largest medical e-commerce website in Latin America boasting eight figure revenues a year. His accomplishments earned him several awards such as Western Canada's Entrepreneur, SFU Student Entrepreneur of the Year, and Canada's Entrepreneur Student of the Year. He has been a director and COO of Wishpond since December 2020 and holds a degree in Economics from Simon Fraser University.

Adrian Lim – Age 37 – CFO

Adrian Lim previously served as Group Financial Controller at Wishpond for over three years through the multiple acquisitions and its growth following its public listing in December 2020. Prior to Wishpond, he worked in the Assurance Practice at Ernst & Young LLP in Seattle, WA, leading public company audits and transactions across the technology, biotech, and Fortune 500 sectors. He also gained financial experience with BDO Canada LLP in Vancouver, BC. Mr. Lim holds a Bachelor of Commerce from the University of British Columbia, is a Chartered Professional Accountant (CPA, CA), and has also successfully completed the U.S. CPA examinations.

Marcelo Negrini – Age 57 – CTO

Marcelo Negrini has more than 20 years of global tech leadership and experience in enterprise AI deployment. He has led digital transformation efforts in 22 countries, working with Fortune 500 companies such as Microsoft, IBM, and eBay. As a proven AI transformation leader, Marcelo has designed systems that handle high-volume financial transactions, cut operational costs, and boost user retention through AI platforms. His expertise includes RAG solution architecture, large language models, conversational AI agents, and credit scoring systems. Most recently, he was the Chief Artificial Intelligence Officer at Ainda.AI, focusing on enterprise AI solutions that deliver measurable ROI in various sectors. Previously, he held roles as CTO and CPO at Inspirali Medical Education, leading the development of AI-driven adaptive learning platforms. He also worked at fintech firms Provu and Alt.Bank, where he developed digital banking platforms from scratch and innovated AI-powered lending engines. Marcelo has led global teams of up to 150 specialists in technology, product, and AI. He is a pioneer in AI governance and regulatory frameworks, contributing to Open Finance and Instant Payments groups at the Central Bank of Brazil. He earned a Certificate in Information Architecture from the New York Institute of Technology and completed executive programs at UC Berkeley, Gartner, and IDEO.

Kendra Low – Age 46 – Corporate Secretary

With more than 20 years' experience working in corporate and sustainability governance, Ms. Low is an experienced and respected corporate secretary, governance professional and business strategist. She is the CEO and co-founder of Vancouver Corporate Solutions Inc., a firm focused on providing exceptional governance, corporate secretarial and strategic advice to its clients. She is also the founder and President of Kalamandra Consulting Inc., a boutique advisory firm providing regulatory and strategic project delivery and advisory services to multi-national and crown corporations, including BC Hydro. She is the Corporate Secretary for a number of public companies, including Wishpond (TSXV: WISH), Sabio Holdings Inc. (TSXV: SBIO), and Lucara Diamond Corp. (TSX:LUC). Kendra holds a Master of Business Administration and a Bachelor of Human Kinetics from UBC.

Prashant Nedungadi – Age 56 – Director

Prashant Nedungadi is a senior technology executive and entrepreneur with over three decades of experience building and scaling global software, commerce, and platform businesses. He is the Founder and CEO of Spector.ai, an industrial AI platform delivering agent-based reliability and performance intelligence for complex physical systems. He previously served as Vice President at GoDaddy and held senior executive leadership roles at Poynt. Earlier, Prashant was the Founder and CEO of NimbleCommerce, which grew into a category-leading e-commerce and payments platform serving over 3,000 customers and processing $1B+ in annual transaction volume prior to its acquisition. He was also the Founder and CTO of Andale, which was acquired by Alibaba. Prashant has served as an advisory board member to multiple companies and startups and holds a BTech in Computer Science from IIT Delhi and an MS in Electrical Engineering from Stanford University.

Kenshi Arasaki - Age 42 - Director

Kenshi Arasaki is a technology entrepreneur and angel investor. He co-founded A Thinking Ape Entertainment, a mobile gaming studio that created multiple top grossing games. The company was acquired by the Embracer Group in a deal valued at up to $105 million USD. A Y Combinator alum (W08) and former Amazon engineer, Kenshi was named EY Entrepreneur of the Year, Pacific region (2012). He is currently building at the intersection of AI and consumer products.

Promoters

Ali Tajskandar and Jordan Gutierrez, co-founders of Wishpond and primary developers of the SalesCloser business, who have taken the initiative in founding, organizing and substantially reorganizing SalesCloser can be considered the promoters of the Resulting Issuer.

Corporate Cease Trade Orders

To the knowledge of management, no proposed director, officer or Promoter of the Resulting Issuer is, as at the date of the Filing Statement, or was within ten (10) years before the date of the Filing Statement, a director, CEO or CFO of any company (including G2M and SalesCloser) that:

(a) was subject to an order that was issued while such person was acting in the capacity as director, CEO or CFO; or

(b) was subject to an order that was issued after such person ceased to be a director, CEO or CFO and which resulted from an event that occurred while that person was acting in the capacity as director, CEO or CFO.

For the purposes of this section, the term "**order**" means:

(a) a cease trade order;

(b) an order similar to a cease trade order; or

(c) an order that denied the relevant company access to any exemption under securities legislation that was in effect for a period of more than thirty (30) consecutive days.

Kendra Low acted as corporate secretary of Fobi AI Inc., which was issued a cease trade order on November 1, 2024 for failure to file financial statements. As of January 2026, the cease trade order remained in effect.

Bankruptcies

Except as disclosed below, to the knowledge of management, no proposed director, officer or Promoter of the Resulting Issuer or a securityholder anticipated to hold a sufficient number of securities of the Resulting Issuer to affect materially the control of the Resulting Issuer:

(a) is at the date of this Filing Statement, or has been, within ten (10) years before the date hereof, a director or executive officer of any company (including G2M and SalesCloser) that, while such person was acting in that capacity, or within a year of such person ceasing to act in that capacity, became bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or was subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold its assets; or

(b) has, within ten (10) years before the date hereof, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or become subject to or instituted any proceedings, arrangement or compromise with creditors, or had a receiver, receiver manager or trustee appointed to hold the assets of such person.

Penalties or Sanctions

No proposed officer, director or Promoter of the Resulting Issuer, or a securityholder anticipated to hold sufficient securities of the Resulting Issuer to affect materially the control of the Resulting Issuer, has been subject to any penalties or sanctions imposed by a court relating to securities legislation or by a securities regulatory authority or has entered into a settlement agreement with a securities regulatory authority or been subject to any other penalties or sanctions imposed by a court or regulatory body, including a self-regulatory body, that would be likely to be considered important to a reasonable securityholder making a decision about the Transaction.

Interests of Management and Others in Material Transactions

Other than as described elsewhere in this Filing Statement, there are no material interests, direct or indirect, of any anticipated or current executive officer or Promoter of the Resulting Issuer, or any associate or affiliate of any of the foregoing persons, in any transaction within the three (3) years before the date hereof that has materially affected or is reasonably expected to materially affect the Resulting Issuer or a subsidiary of the Resulting Issuer.

Conflicts of Interest

Other than described below and as otherwise disclosed in this Filing Statement, There are no existing or potential material conflicts of interest between the Resulting Issuer or a subsidiary of the Resulting Issuer and any proposed officer or director of the Resulting Issuer or a subsidiary of the Resulting Issuer other than potential conflicts arising from the involvement of certain proposed officers of the Resulting Issuer with other corporations or businesses which may be in competition with the business of the Resulting Issuer.

Reporting Issuer Experience

The following table sets out the proposed directors and officers of the Resulting Issuer that are, or have been within the last five (5) years, Promoters, directors, or officers of other reporting issuers:

Name	Name and Jurisdiction of Reporting Issuer	Name of Exchange or Trading Market	Position	From	To
Ali Tajskandar	Wishpond British Columbia, Canada	TSXV	CEO, Chairman, Director	December 8, 2020	Present
Hossein Malek	Wishpond British Columbia, Canada	TSXV	Director	December 8, 2020	Present
Jordan Gutierrez	Wishpond British Columbia, Canada	TSXV	Director, COO	December 8, 2020	Present
Adrian Lim	Wishpond British Columbia, Canada	TSXV	CFO	July 8, 2024	Present
Kendra Low	Wishpond British Columbia, Canada	TSXV	Corporate Secretary	December 8, 2020	Present
	Sabio Holdings Inc. Ontario, Canada	TSXV	Corporate Secretary	November 19, 2021	Present
	Lucara Diamond Corp.	TSX	Corporate Secretary	May 28, 2025	Present

Name	Name and Jurisdiction of Reporting Issuer	Name of Exchange or Trading Market	Position	From	To
	British Columbia, Canada				
	Monarch West Ventures Inc. British Columbia, Canada	TSXV	Corporate Secretary	January 7, 2021	Present
	Fobi AI Inc. British Columbia, Canada	TSXV	Corporate Secretary	August 15, 2022	Present
	AI/ML Innovations Inc. British Columbia, Canada	CSE	Corporate Secretary	December 3, 2024	December 25, 2025
	The Planting Hope Company Inc. British Columbia, Canada	TSXV	Corporate Secretary	October 1, 2021	November 22, 2023

Audit Committee

Assuming completion of the Transaction, it is proposed that the Resulting Issuer will have an Audit Committee comprising Hossein Malek (Chairman), Prashant Nedungadi and Jordan Gutierrez. Mr. Malek and Mr. Nedungadi will be considered "independent" as that term is defined in National Instrument 52-110 – Audit Committees ("**NI 52-110**"), whereas Mr. Gutierrez will not be considered "independent". The Resulting Issuer will rely on the exemption set forth in section 6.1 of NI 52-110 from the requirement that all members of the Audit Committee be "independent". In accordance with section 6.1.1 of NI 52-110, a majority of the proposed members of the Audit Committee are not executive officers, employees or control persons of the Resulting Issuer or of an affiliate of the Resulting Issuer. All of the Audit Committee members are expected to be "financially literate" as defined in National Instrument 52-110 – Audit Committees. The Resulting Issuer will adopt the G2M Audit Committee Charter.

The mandate of the Audit Committee will be to oversee management in all financial, audit and related matters of the Resulting Issuer, including enterprise risk, fraud and cybersecurity.

Relevant Education and Experience

All the proposed members of the Audit Committee are able to understand and interpret information related to financial statement analysis. Each of the proposed members of the Audit Committee has a general understanding of the accounting principles used by the Resulting Issuer to prepare its financial statements and will seek clarification from the Resulting Issuer's auditors, where required. Each of the proposed members of the Audit Committee also has direct experience in understanding accounting principles for private and reporting companies.

For additional details regarding the relevant experience of each member of the Resulting Issuer's Audit Committee, see the relevant biographical experiences for each of the Resulting Issuer's directors and officers under the section headed "*Information Concerning the Resulting Issuer - Proposed Members of Management*".

Audit Committee Oversight

At no time since the commencement of G2M's most recently completed financial year was a recommendation of the Audit Committee to nominate or compensate an external auditor not adopted by the Resulting Issuer Board.

Reliance on Certain Exemptions

Since the commencement of G2M's most recently completed financial year, G2M has not relied on the exemptions in Sections 2.4, 6.1.1(4), 6.1.1(5), or 6.1.1(6) or Part 8 of NI 52-110. Section 2.4 (De Minimis Non-Audit Services) provides an exemption from the requirement that the Audit Committee must preapprove all non-audit services to be provided by the auditor, where the total amount of fees related to the non-audit services are not expected to exceed 5% of the total fees payable to the auditor in the financial year in which the non-audit services were provided. Sections 6.1.1(4) (Circumstance Affecting the Business or Operations of the Venture Issuer), 6.1.1(5) (Events Outside Control of Member) and 6.1.1(6) (Death, Incapacity or Resignation) provide exemptions from the requirement that a majority of the members of G2M's Audit Committee must not be executive officers, employees or control persons of G2M or of an Affiliate of G2M. Part 8 (Exemptions) permits a company to apply to a securities regulatory authority or regulator for an exemption from the requirements of NI 52-110 in whole or in part.

Pre-Approval Policies and Procedures

The Audit Committee of the Resulting Issuer will adopt specific policies and procedures for the engagement of non-audit services as described in the G2M Audit Committee Charter.

External Auditor Service Fees

In the following table, "audit fees" are fees billed by G2M's external auditor for services provided in auditing G2M's annual financial statements for the subject year. "Audit-related fees" are fees not included in audit fees that are billed by the auditor for assurance and related services that are reasonably related to the performance of the audit review of G2M's financial statements. "Tax Fees" are fees billed by the auditor for professional services rendered for tax compliance, tax advice and tax planning. "All other fees" are fees billed by the auditor for products and services not included in the foregoing categories.

The aggregate fees billed by G2M's external auditor in the last fiscal year are approximately as set forth below.

Nature of Services	Year ended December 31, 2024
Audit Fees(1)	$15,000
Audit-Related Fees(2)	nil
Tax Fees(3)	nil
All Other Fees(4)	nil

Notes:

(1) "**Audit Fees**" include the aggregate professional fees billed by the external auditors for the audit of the annual financial statements and other annual regulatory audits and filings.

(2) "**Audit-Related Fees**" include the aggregate fees billed by the external auditors for assurance and related services that are reasonably related to the performance of the audit or review of the Corporation's financial statements and are not disclosed in the "Audit Fees" column.

(3) "**Tax Fees**" include the aggregate fees billed for professional services rendered by the external auditors for tax compliance, tax advice, tax planning and advisory services, including, namely, the preparation of tax returns.

(4) "**All Other Fees**" include review of unaudited interim financial statements, compilation of consolidated financial statements, and related services.

Exemption

The Resulting Issuer will rely on the exemption set forth in section 6.1 of National Instrument 52-110 – Audit Committees.

Corporate Governance

Board of Directors

Corporate governance relates to the activities of the Resulting Issuer Board, whose members are elected by and are accountable to the shareholders of the Resulting Issuer, and takes into account the role of the individual members of management who are appointed by the Resulting Issuer Board and who are charged with the day-to-day management of the Resulting Issuer. Canadian securities regulatory policy as reflected in National Instrument 58-101 – Disclosure of Corporate Governance Practices ("**NI 58-101**") requires that venture issuers like the Resulting Issuer must disclose on an annual basis their approach to corporate governance. National Policy 58-201 – Corporate Governance Guidelines provides regulatory staff guidance on preferred governance practices, although the guidelines are not prescriptive, other than for audit committees.

NI 58-101, when taken together with Section 1.4 of NI 52-110, provides that a member is "independent" if the member has no direct or indirect material relationship with the issuer, a "material relationship" being one which could, in the view of the Resulting Isser Board, be reasonably expected to interfere with the exercise of a member's independent judgment.

The following table sets forth the determination of the anticipated independence status of the proposed directors of the Resulting Issuer.

Name	Independence Status	Basis for Determination of Non-Independence
Ali Tajskandar	Not independent	Expected to be CEO of Resulting Issuer
Hossein Malek	Independent	Non-management; will not be a 10% shareholder
Jordan Gutierrez	Not independent	Expected to the COO of Resulting Issuer
Prashant Nedungadi	Independent	Non-management; will not be a 10% shareholder
Kenshi Arasaki	Independent	Non-management; will not be a 10% shareholder

As not all the members of the Resulting Issuer Board will be independent within the meaning of NI 58-101, it is anticipated that the independent directors will hold regularly scheduled meetings at which the non-independent directors and management of the Resulting Issuer will not be present.

The Resulting Issuer Board plans to adopt a written mandate reflecting its role to (i) assume responsibility for the overall strategy and oversight of management of the Resulting Issuer, (ii) identify the principal risks and opportunities of the Resulting Issuer's business and ensuring the implementation of appropriate systems to manage these risks, (iii) manage the cash reserve, and (iv) ensure the integrity of the Resulting Issuer's internal financial controls and management information systems.

Orientation and Continuing Education

The Resulting Issuer will not have a formal orientation and education program for new members of the Resulting Issuer Board. The Resulting Issuer plans to provide such orientation and education on an ad hoc and informal basis.

Board meetings of the Resulting Issuer may also include presentations by the Resulting Issuer's management and employees to give the directors additional insight into the Resulting Issuer's business.

Ethical Business Conduct

As a responsible business and corporate citizen, the Resulting Issuer is committed to conducting its affairs with integrity, honesty, fairness and professionalism and expects to adopt a code of business conduct and ethics.

The Resulting Issuer expects that fiduciary duties placed on individual directors by the Resulting Issuer's governing corporate legislation and the common law, as well as provisions under corporate legislation for required disclosures by directors and senior officers to the Resulting Issuer of transactions with the Resulting Issuer in which they may have an interest and of any other conflicts of duties and interests, are sufficient to ensure that these persons conduct themselves in the best interests of the Resulting Issuer.

The Resulting Issuer Board must comply with conflict of interest provisions of the BCBCA.

Nomination of Directors

Responsibility for identifying new candidates to join the Resulting Issuer Board will belong to the Governance, Nominating and Compensation Committee.

Compensation

The Resulting Issuer Board will seek to ensure an objective process for determining compensation through compliance with the Resulting Issuer Board's conflicts of interest guidelines. The Resulting Issuer Board will review the various compensation elements both individually and in total to seek alignment with the Resulting Issuer's compensation program objectives. The Resulting Issuer Board will determine all executive pay, short-term incentives and long-term incentive options. For more information on the anticipated Resulting Issuer compensation practices please see "*Information Concerning the Resulting Issuer – Executive Compensation*".

Assessment

The Resulting Issuer Board will not use formal assessments given the stage of the Resulting Issuer's business and operations.

A more formal assessment process will be instituted if and when the Resulting Issuer Board considers it to be advisable.

Executive Compensation

The following section sets out the anticipated compensation for Ali Tajskandar, the proposed CEO of the Resulting Issuer, Marcelo Negrini, the proposed CTO of the Resulting Issuer and Adrian Lim, the proposed CFO of the Resulting Issuer, for the twelve (12) month period after giving effect to the Transaction. The following disclosure is presented in accordance with Form 51-102F6 - Statement of Executive Compensation.

Compensation Discussion and Analysis

Compensation Governance

The Audit Committee of the Resulting Issuer will administer the Resulting Issuer's executive compensation program. The Resulting Issuer Board will ensure that total compensation paid to the Named Executive Officers is fair, reasonable and consistent with the Resulting Issuer's compensation philosophy.

Philosophy and Objectives

The proposed Resulting Issuer Board believes that the Resulting Issuer should provide a compensation package that is competitive and motivating, that will attract, hold and inspire qualified executives, that will encourage performance by executives to enhance the growth and development of the Resulting Issuer and that will balance the interests of the executives and the shareholders of the Resulting Issuer. Achievement of these objectives is expected to contribute to an increase in shareholder value.

Elements of Executive Compensation

The executive compensation program of the proposed Resulting Issuer is comprised of a limited number of elements designed to align the interests of executive officers with those of shareholders, while supporting the attraction and retention of qualified management. Following completion of the Transaction, the compensation program of the Resulting Issuer is intended to reflect the stage of development of the business and may evolve over time as the Resulting Issuer grows.

Base Salary

Base salaries are the primary component of executive compensation and are intended to provide a fixed level of cash compensation for the performance of executive responsibilities. Base salaries are paid in cash and are reviewed periodically by the board of directors of the Resulting Issuer, taking into account factors such as individual performance, market conditions and the financial position of the Resulting Issuer. There are no guaranteed salary increases.

Short-Term Incentive Compensation

The Resulting Issuer does not currently maintain any formal short-term incentive or bonus plans for its executive officers. The board of directors of the Resulting Issuer may, at its discretion, consider the implementation of discretionary bonus arrangements in the future based on corporate and individual performance, subject to the overall financial condition of the Resulting Issuer.

Equity-Based Compensation

Equity-based compensation is intended to align the long-term interests of executive officers with those of shareholders. As of the date of this Filing Statement, the only equity-based compensation granted to executive officers consists of the Founder Options granted to the Chief Executive Officer and the Chief Operating Officer in connection with the Transaction. The board of directors may consider granting equity-based compensation in the future pursuant to the Resulting Issuer Option Plan, at its discretion and subject to applicable regulatory approvals.

Benefits and Perquisites

Executive officers are eligible to participate in standard employment benefit programs made available by the Resulting Issuer from time to time. The Resulting Issuer does not provide executive officers with any material perquisites or personal benefits, such as automobile allowances, housing benefits or other special arrangements.

Pension and Retirement Benefits

The Resulting Issuer does not maintain any defined benefit or defined contribution pension plans, supplemental retirement arrangements or other post-retirement benefits for its executive officers.

Termination and Change of Control Benefits

The Resulting Issuer has not entered into any employment agreements or arrangements that provide for termination payments, severance benefits or change of control benefits for its executive officers, other than statutory entitlements under applicable employment standards legislation.

Risks

The Resulting Issuer has considered the risks associated with its executive compensation practices and does not believe that its current compensation program encourages excessive or inappropriate risk-taking. Executive compensation is primarily comprised of fixed base salary, with limited variable compensation, and equity-based incentives, where granted, are intended to promote long-term value creation rather than short-term risk-taking.

The board of directors of the Resulting Issuer, through the Audit Committee, oversees executive compensation and retains discretion with respect to the design and implementation of compensation arrangements. The Resulting Issuer does not currently employ formula-based compensation arrangements tied solely to short-term financial metrics. As a result, the Resulting Issuer believes that its compensation practices are appropriately aligned with its business objectives and risk profile.

Summary Compensation Table – Proposed Compensation

Upon the Effective Date, the Resulting Issuer will have five executive officers. The following table sets forth the proposed compensation for the Resulting Issuer's CEO, COO, CFO, CTO, and Corporate Secretary for the twelve (12) month period after giving effect to the Transaction:

Name and principal position	Year	Salary ($)	Share-based awards ($)	Option-based awards (# of options)	Non-equity incentive plan compensation ($)		Pension Value ($)	All Other Compensation ($)	Total Compensation ($)
					Annual Incentive Plans	Long-term Incentive Plans			
Ali Tajskandar, CEO	2026	$300,000	Nil	Nil	Nil	Nil	Nil	Nil	$300,000
Jordan Gutierrez, COO	2026	$50,000 (1)	Nil	Nil(2)	Nil	Nil	Nil	Nil	$50,000 (1)
Adrian Lim, CFO	2026	$90,000(1)	Nil	Nil(2)	Nil	Nil	Nil	Nil	$90,000(1)
Marcelo Negrini, CTO	2026	$162,516	Nil	Nil(2)	Nil	Nil	Nil	Nil	$162,516
Kendra Low, Corporate Secretary	2026	$48,000	Nil	Nil(2)	Nil	Nil	Nil	Nil	$48,000

Notes:

(1) The Chief Operating Officer and Chief Financial Officer also serve in senior management roles at Wishpond. The amounts disclosed above reflect only the portion of compensation paid or payable by SalesCloser or the Resulting Issuer, as applicable. The remaining portions of their compensation are paid by Wishpond and are not borne by the Resulting Issuer.

(2) In connection with the completion of the Transaction, the Resulting Issuer intends to grant incentive stock options pursuant to the Resulting Issuer Option Plan to certain executive officers as follows: 150,000 options to Adrian Lim (CFO), 250,000 options to Jordan Gutierrez (COO), 150,000 options to Marcelo Negrini (CTO), and 100,000 options to Kendra Low (Corporate Secretary). The options will be exercisable at $0.75 and will vest over three (3) years, with one-third vesting on the first anniversary of the date of grant and the remainder vesting in equal quarterly installments thereafter, and will expire seven (7) years from the date of grant.

(3) In connection with the completion of the Transaction, Ali Tajskandar, CEO, will receive an issuance of 356,641 Inducement Shares of the Resulting Issuer as part of the compensation arrangements associated with the Transaction.

Incentive Plan Awards

Option-based Awards

The Resulting Issuer intends to maintain a stock option plan (the "**Resulting Issuer Option Plan**") in accordance with the policies of the Exchange. Subject to the approval of the Exchange and the Resulting Issuer Board, options may be granted from time to time under the Resulting Issuer Option Plan to directors, officers, employees and consultants of the Resulting Issuer and its subsidiaries.

In connection with the Completion of the Transaction, the Founder Options will be granted, consisting of options to acquire an aggregate of 3,800,000 post-consolidation Resulting Issuer Shares being granted to the Chief Executive Officer, Ali Tajskandar, and the Chief Operating Officer, Jordan Gutierrez, of SalesCloser, pursuant to the Resulting Issuer Option Plan.

In connection with the Closing of the Transaction, the Resulting Issuer expects to grant an aggregate of 2,419,167 incentive stock options (the "Incentive Options") pursuant to the Resulting Issuer Option Plan. The Incentive Options will vest over a period of three (3) years, with one-third vesting on the first anniversary of the date of grant and the remaining Incentive Options vesting in equal quarterly installments thereafter, and will expire seven (7) years from the date of grant. Each Incentive Option will be exercisable for one Resulting Issuer Share at an exercise price of $0.75 per share. The Incentive Options are expected to be granted to certain directors, officers, employees and consultants of the Resulting Issuer following Completion of the Transaction, pursuant to the Resulting Issuer Option Plan.

In addition, in connection with the Completion of the Transaction, the Resulting Issuer intends to issue Inducement Shares to Ali Tajskandar, the Chief Executive Officer of SalesCloser. The Inducement Shares will be issued at Closing and are intended to provide an additional equity incentive aligned with the long-term growth and performance of the Resulting Issuer.

From time to time, the Resulting Issuer intends to grant options pursuant to the Resulting Issuer Option Plan, including the grant of the Founder Options immediately after Closing. However, other than the Founder Options, no grants of options, restricted share units, performance share units or other equity-based incentive awards have been approved or are currently contemplated.

Please see the discussion under the section headed "*Description of the Transaction – Resulting Issuer Option Plan*". For a description of the Founder Options to be granted in connection with Closing, please see the discussion under the section headed "*Description of the Transaction – Approval of Grant of the Founder Options*".

Pension Disclosure

The Resulting Issuer does not maintain, and has no current plans to establish, any defined benefit or defined contribution pension plans or other retirement arrangements for its executive officers.

Termination and change of control benefits

The Resulting Issuer has not entered into any employment agreements or arrangements that provide for termination payments, severance benefits or change of control benefits for its executive officers, other than as may be required by applicable employment standards legislation.

Executive Compensation

Other than base salary arrangements as set out above under the section headed "*Information Concerning the Resulting Issuer – Executive Compensation – Summary Compensation Table – Proposed Compensation*", it is not expected that any officers of the Resulting Issuer will receive any compensation in the twelve (12) month period after giving effect to the Transaction for services rendered to the Resulting Issuer and its subsidiaries, other than options granted from time to time.

The granting of any options or other equity-based incentive awards in the twelve (12) month period following Completion of the Transaction, other than the Founder Options, Inducement Shares, and Incentive Options, will be at the discretion of the board of directors of the Resulting Issuer, subject to the policies of the Exchange.

Indebtedness of Officers

No officer of G2M or SalesCloser, no proposed officer of the Resulting Issuer, no individual who at any time during the most recently completed financial year of G2M or SalesCloser was a officer of G2M or SalesCloser, nor any Associate of such individuals is indebted to G2M or SalesCloser, or is indebted to another entity where such indebtedness is the subject of a guarantee, support agreement, letter of credit or other similar arrangement or understanding provided by G2M or SalesCloser.

Investor Relations Arrangements

Written agreements have been reached with CapitaLynx Ltd. ("**Arx**") and bullVestor Medien GmbH ("**bullVestor**") to provide promotional and investor relations services for the Resulting Issuer.

SalesCloser entered into an investor relations technologies and services agreement with Arx dated January 29, 2026, pursuant to which Arx will provide technology-powered investor relations services commencing on the first business day following Closing of the Transaction. The services include press release and investor materials drafting and optimization, stock and investor monitoring, third-party newswire distribution and reporter targeting, management of an investor relations inbox, and ancillary advisory support relating to capital markets and investor relations matters. The agreement has an initial non-cancellable term of five (5) months, during which the Resulting Issuer is required to pay an upfront aggregate fee of US$128,000 (US$25,600 per month), followed by automatic quarterly renewals at a fee of US$13,000 per month (US$39,000 per quarter). The agreement is governed by the laws of England and Wales and is subject to Exchange approval.

SalesCloser entered into a marketing services engagement agreement with bullVestor dated January 29, 2026, pursuant to which bullVestor will provide corporate marketing and promotional services to the Resulting Issuer, including content creation and management, keyword optimization, advertising and display campaigns, project management, media distribution, and periodic performance reporting. The Resulting Issuer will pay a non-refundable initial media deposit of €250,000 for the services to be provided. The agreement is effective upon the Closing of the Transaction, has a fixed term of up to six (6) months, and is governed by the laws of Austria.

Security Based Compensation

Security Based Compensation Plans

Assuming the Resulting Issuer Option Plan resolution is approved at the Meeting, the new Resulting Issuer Option Plan will be the stock option plan of the Resulting Issuer. See information under the section headed "*Description of the Transaction – Resulting Issuer Option Plan*".

Upon completion of the Transaction, the Resulting Issuer intends to grant stock options under the Resulting Issuer Option Plan to certain directors, officers, employees and consultants. In addition to the Founder Options, the Resulting Issuer expects to grant additional stock options at Closing, including 250,000 options to Jordan Gutierrez in his capacity as a director, together with option grants to other directors, officers, employees and consultants as determined by the board of directors of the Resulting Issuer. All such options will be granted in accordance with the Resulting Issuer Option Plan and the policies of the Exchange. In addition, the Resulting Issuer will issue the Inducement Shares to Ali Tajskandar pursuant to Section 6.4 of Exchange Policy 4.4 as an inducement grant. The Inducement Shares will be subject to the principal escrow requirements of the Exchange.

Options to Purchase Securities

The following table sets out certain information in respect of Resulting Issuer Options that will be held upon completion of the Transaction:

Category		Number of Resulting Issuer Options	Exercise Price per Resulting Issuer Option	Expiry Date
All proposed officers of the Resulting Issuer, as a group (five Individuals)		3,800,000 Founders Options 650,000 Incentive Options	$0.60 $0.75	Five years from Closing for 3,800,000 Founder Options and Seven years from Closing for 650,000 Incentive Options
	Total	4,450,000	-	-
Non-continuing officers and insiders of G2M		181,818	$0.715	May 25, 2028
	Total	181,818	-	-
All proposed directors of the Resulting Issuer who are not also officers, as a group (two individual(s))		850,000	N/A	Seven years from Closing
	Total	850,000	-	-
Non-continuing officers of SalesCloser		N/A	N/A	N/A
	Total	Nil	-	-
All other employees, consultants, and other persons of the Resulting Issuer, as a group		919,167	$0.75	Seven years from Closing
	Total	919,167	-	-
Total		**6,400,985**	-	-

Escrowed Securities

To the knowledge of G2M and SalesCloser as of the date of this Filing Statement, the following table lists the names and municipalities of residence of the holders of escrowed securities, the number of securities of each class of securities of G2M or SalesCloser currently held in escrow and, in the case of the Resulting Issuer, anticipated to be held in escrow after giving effect to the Transaction, and the percentage that number represents of the outstanding securities of that class.

		Prior to Giving Effect to the Transaction (Pre-Consolidation)		After Giving Effect to the Transaction and the Concurrent Financing (Including the Concurrent Financing and the Bridge Financing)	
Name and Municipality of Residence of Securityholder	**Designation of Class**	**Number of Securities held in Escrow**	**Percentage of Class(1)**	**Number of Securities to be held in Escrow(3)**	**Percentage of Class(2)**
Wishpond North Vancouver, BC	SalesCloser Shares /Resulting Issuer Shares	1	100%	22,750,000	64.35%
Hari Nesathurai Toronto, ON	G2M Shares /Resulting Issuer Shares	2,000,000	14.7%	279,720	0.79%
	G2M Options /Resulting Issuer Options	400,000	29.4%	Nil	0%
Jasmeet Lamba Toronto, ON	G2M Shares /Resulting Issuer Shares	300,000	2.2%	41,958	0.12%
Vinitha Gengatharan Toronto, ON	G2M Shares/ Resulting Issuer Shares	100,000	0.73%	13,986	0.04%
Ross Phillips Edinburgh, UK	G2M Shares /Resulting Issuer Shares	2,000,000	14.7%	279,720	0.79%
Paul Doyle Toronto, ON	G2M Shares /Resulting Issuer Shares	100,000	0.73%	13,986	0.04%
	G2M Options /Resulting Issuer Options	25,000	1.83%	Nil	0%
Harpal Singh Dhillon Surrey, BC	G2M Shares /Resulting Issuer Shares	2,000,000	14.7%	279,720	0.79%
	G2M Options /Resulting Issuer Options	400,000	29.4%	Nil	0%
Melissa Martensen Port Moody, BC	G2M Shares /Resulting Issuer Shares	100,000	0.73%	13,986	0.04%
	G2M Options /Resulting Issuer Options	50,000	3.7%	Nil	0%

		Prior to Giving Effect to the Transaction (Pre-Consolidation)		After Giving Effect to the Transaction and the Concurrent Financing (Including the Concurrent Financing and the Bridge Financing)	
Name and Municipality of Residence of Securityholder	**Designation of Class**	**Number of Securities held in Escrow**	**Percentage of Class(1)**	**Number of Securities to be held in Escrow(3)**	**Percentage of Class(2)**
Kesavan Tharmarajah Pickering, ON	G2M Shares /Resulting Issuer Shares	100,000	0.73%	13,986	0.04%
	G2M Options /Resulting Issuer Option	25,000	1.83%	Nil	0%
Doug Jamieson Toronto, ON	G2M Shares /Resulting Issuer Shares	2,000,000	14.7%	279,720	0.79%
	G2M Options /Resulting Issuer Options	400,000	29.4%	Nil	0%
Ali Tajskandar North Vancouver, BC	Founder Options	Nil	Nil	2,533,333	39.6% of outstanding Resulting Issuer Options
	Inducement Shares	Nil	Nil	356,641	1.01%
Jordan Gutierrez North Vancouver, BC	Founder Options	Nil	Nil	1,266,667	19.8% of outstanding Resulting Issuer Options

Notes:

(1) As of the date hereof, there are 13,600,000 G2M Shares outstanding and one (1) SalesCloser Shares outstanding.

(2) Upon completion of the Transaction, it is anticipated that there will be 35,354,140 Resulting Issuer Shares outstanding, assuming completion of the Concurrent Financing and the Bridge Financing. Upon completion of the Transaction, it is anticipated that there will be 6,400,985 Resulting Issuer Options, assuming completion of grant of Founder Options and Incentive Options.

(3) 25% of the securities disclosed in this column will be released from escrow on the issuance of the Final QT Exchange Bulletin.

Qualifying Transaction Escrow

Resulting Issuer securities to be issued pursuant to the Transaction to principals of the Resulting Issuer will be subject to escrow in accordance with Exchange Policy 5.4. Upon Completion of the Qualifying Transaction, such persons will be required to place their Resulting Issuer securities (the "**Escrowed Securities**") into escrow pursuant to a Tier 2 escrow agreement (the "**Escrow Agreement**"). Escrowed Securities may not be sold, assigned, hypothecated, transferred within escrow or otherwise dealt with in any manner without the written consent of the Exchange. An entity, controlled by one or more persons, that holds Value Escrowed Securities may not participate in a transaction that results in a change of its control or a change in the economic exposure of the persons to the risks of holding Escrowed Securities.

The Escrow Agreement provides that 10% of the Escrowed Securities will be released from escrow upon issuance of the Final QT Exchange Bulletin, an additional 15% will be released on the date that is six (6) months following the date of the Final QT Exchange Bulletin, an additional 15% will be released on the date that is twelve (12) months following the date of the Final QT Exchange Bulletin, an additional 15% will be released on the date that is eighteen (18) months following the date of the Final QT Exchange Bulletin, an additional 15%

will be released on the date that is 24 months following the date of the Final QT Exchange Bulletin, an additional 15% will be released on the date that is 30 months following the date of the Final QT Exchange Bulletin and an additional 15% will be released on the date that is 36 months following the date of the Final QT Exchange Bulletin. Transfers of escrowed securities where escrowed Resulting Issuer Shares are to be held by a person that is not an individual, such person will be required to agree not engage in any transaction that would result in the change of control of such person while its securities of the Resulting Issuer are held in escrow. Any such person will be required to further undertake to the Exchange that, to the extent reasonably possible, it will not permit or authorize any issuance of securities or transfer of securities which could reasonably result in a change of control of the person. All holders of Escrowed Securities must obtain Exchange consent to transfer securities held in escrow, other than in specified circumstances set out in the applicable Escrow Agreement.

CPC Escrow Agreement

In accordance with Exchange Policy 2.4, upon completion of the listing of G2M on the Exchange, the G2M Shares and G2M Options set out in the section entitled “CPC Escrow Agreement” in the above table in the column “Prior to Giving Effect to the Transaction” (the “CPC Escrowed Shares” and the “CPC Escrowed Options”, as applicable) were escrowed under the CPC Escrow Agreement. The CPC Escrowed Shares are subject to an eighteen (18) month escrow period and are scheduled to be released from escrow as follows:

Percentage of Escrowed Shares Released from Escrow	Release Date
25%	On the date of the Final QT Exchange Bulletin
25%	Six months after the date of the Final QT Exchange Bulletin
25%	Twelve months after the date of the Final QT Exchange Bulletin
25%	Eighteen months after the date of the Final QT Exchange Bulletin

There are 8,600,000 G2M Shares subject to the CPC Escrow Agreement, being 1,202,797 Resulting Issuer Shares on a post-Consolidated basis. Additionally, there are 1,300,000 G2M Options subject to the CPC Escrow Agreement, being 181,818 on a post-Consolidated basis.

All of the G2M Options currently subject to the CPC Escrow Agreement will be released from escrow in accordance with the terms of the CPC Escrow Agreement upon issuance of the Final QT Exchange Bulletin.

AUDITOR, TRANSFER AGENT AND REGISTRAR

Auditor

The auditor for the Resulting Issuer is expected to be BDO Canada LLP, Chartered Professional Accountants, Royal Centre, 1055 W Georgia St Unit 1100, Vancouver, BC V6E 3P2.

Transfer Agent and Registrar

The transfer agent and registrar for the Resulting Issuer Common Shares will be TSX Trust, 301 100 Adelaide Street West, Toronto ON, M5H 4H1.

RISK FACTORS

An investment in the Resulting Issuer Shares should be considered highly speculative, not only due to the nature of SalesCloser's business and operations, but also because of the uncertainty related to completion of the Transaction. In addition to the other information in this Filing Statement, an investor should carefully consider each of, and the cumulative effect of, the following factors, which assume the completion of the Transaction.

Except as noted, these risk factors have been drafted in a manner so as to assume the completion of the Transaction.

The Transaction May Not Be Completed

The Transaction is subject to final acceptance by the Exchange as evidenced by the Final QT Exchange Bulletin and the approval of the G2M Shareholders. There can be no assurance that all of the necessary approvals will be obtained. If the Transaction is not completed for any reason, G2M will continue to search for and evaluate other investment opportunities; however, it will have incurred significant costs associated with the failed implementation of the Transaction.

Business and Operational Risks

The Resulting Issuer is subject to general risks associated with business and those inherent to the artificial intelligence and sales industries.

The Resulting Issuer has negative operating cash flow and may be unable to achieve or sustain profitability in the future

The Resulting Issuer has not generated a profit, and there is no assurance that it will earn profits in the future, or that profitability, if achieved, will be sustained. The Resulting Issuer expects to continue to incur significant expenses including sales and marketing expenses, product development, research and development costs, investor relations and other expenses. In addition, the Resulting Issuer expects that its general and administrative costs and other expenses will increase following this Filing Statement due to the additional costs associated with being a public company. These efforts and additional expenses may be more costly than the Resulting Issuer expects, and the Resulting Issuer cannot guarantee that it will be able to increase its revenue to offset such expenses. The Resulting Issuer's revenue may decline, or its revenue growth may be constrained for a number of reasons, including reduced demand for the Resulting Issuer's products and services, increased competition or failure to capitalize on growth opportunities.

The Resulting Issuer will need to generate sufficient additional revenue to achieve profitability and, even if it achieves profitability, the Resulting Issuer cannot be sure that it will remain profitable for any substantial period of time. The Resulting Issuer's failure to achieve or sustain profitability could negatively impact its ability to obtain financing, pursue its business objectives, and have a material adverse effect on the value of the Resulting Issuer Shares.

Implementation of Bill C-27 or the Digital Charter Implementation Act, 2022

On June 16, 2022, the federal government introduced Bill C-27, also known as the Digital Charter Implementation Act, 2022. Bill C-27 proposes to establish Canada-wide requirements for the design, development, use, and provision of artificial intelligence systems and prohibit certain conduct in relation to these systems that may result in serious harm to individuals. The enactment of Bill C-27 could potentially result in a significant regulatory burden on the Resulting Issuer's business, leading to additional operational costs or the Resulting Issuer's business becoming cost or regulatory prohibitive.

Furthermore, Bill C-27 could potentially impose additional privacy obligations on the Resulting Issuer through the utilization of its technology, the extent of which is not currently known. Similarly, these could result in a significant regulatory burden on the Resulting Issuer's business, leading to additional operational costs or the Resulting Issuer's business becoming cost or regulatory-prohibitive.

The Resulting Issuer faces technological risks which may impact its innovation abilities

The Resulting Issuer's success may depend upon its ability to design, develop, test, market, license and support new products and enhancements of its current product on a timely basis in response to both competitive threats and marketplace demands. In addition, software products and enhancements must remain compatible with the other software products and systems used by its prospective customers. If new industry standards emerge that the Resulting Issuer does not anticipate or adapt to, its products could be rendered obsolete and, as a result, its business and operating results, as well as its ability to compete in the marketplace, would be materially harmed.

Growth Management

The Resulting Issuer may be subject to growth-related risks including capacity constraints and pressure on its internal systems and controls. The ability of the Resulting Issuer to manage growth effectively will require it to continue to implement and improve its operational and financial systems and to expand, train and manage its employee base. The inability of the Resulting Issuer to deal with this growth may have a material adverse effect on the Resulting Issuer's business, financial condition, results of operations and prospects.

The Resulting Issuer's ability to acquire and maintain intellectual property may affect its revenue and profitability

The Resulting Issuer's success will depend, in part, on its ability to obtain patents, or licenses to patents, maintain trade secret protection and enforce its rights against others. The Resulting Issuer may be unable to obtain adequate patent protection or any patent protection for its products or such patent protection may not be obtained quickly enough to meet its business needs. In addition, the coverage claimed in a patent application can be significantly reduced before a patent is issued. There can be no assurance that: patent applications will result in the issuance of patents; additional proprietary products developed will be patentable; patents issued will provide adequate protection or any competitive advantage; patents will not be successfully challenged by any third parties; or the patents of others will not impede the Resulting Issuer's ability to commercialize its technology.

Frequent claims and related litigation concerning infringement of proprietary rights are common in many technology fields. The Resulting Issuer expects that its products and methods could be increasingly subject to third-party infringement claims as the number of competitors grows and the functionality of products and technology in different industry segments overlaps. Third parties may also legitimately and independently develop products, services, and technology similar to, or duplicative of, the Resulting Issuer's products and services. Despite the Resulting Issuer's best efforts, third parties may attempt to disclose, obtain, copy, or use the Resulting Issuer's intellectual property rights or other proprietary information or technology without authorization. Efforts to protect intellectual property and other proprietary rights may not prevent such unauthorized disclosure or use, misappropriation, infringement, reverse engineering or other infringement of these rights.

The Resulting Issuer may initiate claims or litigation against third parties for infringement, misappropriation or other violation of its intellectual property rights or other proprietary rights or to establish the validity of its intellectual property rights or other proprietary rights. Any such litigation, whether or not it is resolved in its favour, could be time-consuming, result in significant expense and divert the efforts of technical and management personnel.

Furthermore, attempts to enforce intellectual property rights against third parties could also provoke these third parties to assert their own intellectual property rights or other claims against the Resulting Issuer or result in a holding that invalidates or narrows the scope of the Resulting Issuer's rights, in whole or in part. In addition to protection under intellectual property laws, the Resulting Issuer will rely on confidentiality or license agreements that it will generally enter into with corporate partners, employees, consultants, contractors, advisors, vendors and customers.

The Resulting Issuer will generally limit access to and distribution of its proprietary information. However, the Resulting Issuer cannot be certain that it will have entered into such agreements with all parties who may have or had access to confidential information or that the agreements have entered into will not be breached or challenged or that such breaches will be detected. Furthermore, non-disclosure provisions can be difficult to enforce, and even if successfully enforced, may not be entirely effective. The Resulting Issuer cannot guarantee that any of the measures it will have taken will prevent infringement, misappropriation, or other violation of its technology or other intellectual property or proprietary rights. The Resulting Issuer also may be a target for a cyberattack, which poses a risk of unauthorized access to, and misappropriation of, its proprietary and competitively sensitive information.

Intellectual property infringement assertions by third parties could result in significant costs and adversely affect the Resulting Issuer's business, financial condition, results of operation, and reputation

The Resulting Issuer's success and ability to compete also depends in part on its ability to operate without infringing, misappropriating or otherwise violating the intellectual property or other proprietary rights of third parties. These third-party rights may preclude the Resulting Issuer from making, using or selling its commercial products and services. Current and potential competitors may own patents, copyrights, trademarks and trade secrets and may pursue litigation based on allegations of infringement, misappropriation or other violations of intellectual property rights. The Resulting Issuer may receive notices that claim the Resulting Issuer infringed, misappropriated, misused or otherwise violated other parties' intellectual property rights. These other parties may have the capability to dedicate substantial resources to enforce their intellectual property rights and to defend claims that may be brought against them. Although to date, the Resulting Issuer has not received any notices that it has violated the intellectual rights of any third party, to the extent the Resulting Issuer gains greater commercial visibility, the Resulting Issuer faces a higher risk of being the subject of intellectual property infringement, misappropriation or other violation claims.

Any intellectual property litigation initiated against the Resulting Issuer may involve non-practicing patent assertion entities or companies who use their patents as a means to extract license fees by threatening costly litigation or that have minimal operations or relevant product revenue. The Resulting Issuer's licensed patent rights may provide little or no deterrence or protection against such non-practicing patent assertion entities. Moreover, there could be public announcements of the results of hearings, motions or other interim proceedings or developments in any dispute involving intellectual property rights. If securities analysts or investors perceive these announcements or results to be negative, it could have a substantial adverse effect on the price of the Resulting Issuer Shares. There may be third-party intellectual property rights, including issued patents or pending patent applications that cover significant aspects of the Resulting Issuer technologies, products, services or business methods.

There may also be third-party intellectual property rights, including trademark registrations, pending trademark applications and non-registered common law use, which covers the way the Resulting Issuer markets its goods and services. The Resulting Issuer may also be exposed to increased risk of being the subject of intellectual property infringement, misappropriation, or other violation claims as a result of acquisitions and/or its incorporation of third-party products and services (e.g., hardware and software) into its product and service offerings.

The Resulting Issuer has a lower level of visibility into the development process with respect to such third-party products and services or the care taken by any third party to safeguard their products and services against infringement, misappropriation, or other intellectual property violation risks. In addition, former employers of the Resulting Issuer's current, former or future employees may assert claims that such employees have improperly disclosed confidential or proprietary information of these former employers. Any intellectual property claims, with or without merit, are difficult to predict, could be very time-consuming and expensive to settle or litigate, could divert the management's attention and other resources and may not be covered by insurance. These claims could subject the Resulting Issuer to significant liability for damages, potentially including treble damages if the Resulting Issuer is found to have willfully infringed a third party's intellectual property rights.

These claims could also result in having to stop using technology, or product branding found to be in violation of a third party's rights. As a result of any such allegations of intellectual property infringement, the Resulting Issuer may need to redesign or rebrand its products and services. This may include developing alternative non-infringing technology or branding, which could require significant effort and expense. If the Resulting Issuer cannot license rights or develop alternative technology for any infringing aspect of its business, it would be forced to limit or stop sales of one or more of its products or services, it could lose existing customers, and it may be unable to compete effectively. Any of these results would harm the Resulting Issuer's business, financial condition, and results of operations.

Online security breaches and service disruption

The Resulting Issuer receives, transmits and stores data as part of its business. These activities are subject to laws and regulations in several jurisdictions in which the Resulting Issuer's services will be available. These requirements, which often differ materially among the jurisdictions, are designed to protect the privacy of consumers' personal information and to prevent that information from being inappropriately disclosed.

The Resulting Issuer develops and maintains technical and operational safeguards designed to comply with applicable legal requirements; however, it cannot guarantee absolute protection against unauthorized attempts by third parties or current or former employees to access its systems or databases. If third parties gain improper access to its systems or databases or those of the Resulting Issuer's customers or partners, they may improperly obtain, disclose, delete or modify confidential data about the Resulting Issuer's customers. An information breach in the Resulting Issuer's systems and loss of confidential information such as credit card numbers and related information, or interruption in the operation of the Resulting Issuer's platforms, could have a longer and more significant impact on its business operations than a hardware failure.

A compromise in the Resulting Issuer's security system could severely harm the Resulting Issuer's business by the loss of the Resulting Issuer's customers' confidence in the Resulting Issuer and thus the loss of their business. The Resulting Issuer may be required to spend significant funds and other resources to protect against the threat of security breaches or to alleviate problems caused by these breaches. However, protection may not be available at a reasonable price, or at all. Any failure to adequately comply with necessary protective measures could result in fees, penalties and/or litigation. Concerns regarding the security of e-commerce and the privacy of users may also inhibit the growth of the Internet as a means of conducting commercial transactions. This may result in a reduction in revenues and increase the Resulting Issuer's operating expenses, which would prevent the Resulting Issuer from achieving profitability.

Any breach of security policies or applicable legal requirements resulting in a compromise of consumer data could expose the Resulting Issuer to regulatory enforcement action, limit its ability to provide services, subject the Resulting Issuer to litigation and/or damage its reputation. In addition, certain Canadian provinces have enacted laws requiring companies to notify individuals of data security breaches involving their personal data. These mandatory disclosures regarding a security breach are costly to implement and often lead to widespread negative publicity, which may cause the Resulting Issuer's customers to lose confidence in the effectiveness of its data security measures. Moreover, if a high-profile security breach occurs with respect to a competitor, customers may lose trust in the security of the Resulting Issuer and its business generally, which could adversely impact the Resulting Issuer's ability to conduct business. Any security breach, whether actual or perceived, could harm the Resulting Issuer's business.

Information Technology Systems and Cyberattacks

The Resulting Issuer has entered into agreements with third parties for hardware, software, telecommunications and other information technology services in connection with its operations. The Resulting Issuer's operations depend, in part, on how well it and its suppliers protect networks, equipment, information technology systems and software against damage from a number of threats, including, but not limited to, cable cuts, damage to physical plants, natural disasters, intentional damage and destruction, fire, power loss, hacking, computer viruses, vandalism and theft. The Resulting Issuer's operations also depend on the timely maintenance, upgrade and replacement of networks, equipment, information technology systems and software, as well as pre-emptive expenses to mitigate the risks of failures. Any of these and other events could result in information system failures, delays and/or increases in capital expenses. The failure of information systems or a component of information systems could, depending on the nature of any such failure, adversely impact the Resulting Issuer's reputation and results of operations.

The Resulting Issuer has not experienced any material losses to date relating to cyberattacks or other information security breaches, but there can be no assurance that the Resulting Issuer will not incur such losses in the future. The Resulting Issuer's risk and exposure to these matters cannot be fully mitigated because of, among other things, the evolving nature of these threats. As a result, cyber security and the continued development and enhancement of controls, processes and practices designed to protect systems, computers, software, data and networks from attack, damage or unauthorized access is a priority. As cyber threats continue to evolve, the Resulting Issuer may be required to expend additional resources to continue to modify or enhance protective measures or to investigate and remediate any security vulnerabilities.

The Resulting Issuer's dependence on software and device updates

Changes to the Resulting Issuer's principal product's infrastructure or software updates could render its platform, and other prospective products and services of the Resulting Issuer inoperable and could result in decreased user engagement and customers. This could have a material adverse effect on the Resulting Issuer's business, financial condition, and results of operation.

The Resulting Issuer is subject to competition and may not be able to compete successfully with new or existing competitors

The artificial intelligence industry is undergoing rapid growth and substantial change, which has resulted in an increase in competitors, consolidation and formation of strategic relationships. There is potential for the Resulting Issuer to face intense competition from other companies, some of which have longer operating histories and more financial resources, industry, manufacturing, and marketing experience than the Resulting Issuer. Additionally, there is a potential that the industry will undergo consolidation, creating larger companies that may have increased geographic scope and other economies of scale. Increased competition by larger and better-financed competitors with geographic and other structural advantages could have a material adverse effect on the business, prospects, financial condition, results of operations and cash flows of the Resulting Issuer.

Because of the early stage of the industry in which the Resulting Issuer operates, the Resulting Issuer expects to face additional competition from new entrants, particularly those that may be working on developing new products and technologies that are superior to the language models, technology and processes that the Resulting Issuer utilize to create its platform. The development of new, superior products and processes by a competitor could affect the Resulting Issuer's ability to successfully exploit its products and services. The Resulting Issuer may be unable to develop further products to keep pace with developments in its market space and may lose market share to competitors. To remain competitive, the Resulting Issuer will require a continued high level of investment in research and development, marketing, sales, and client support. The Resulting Issuer may not have sufficient resources to maintain research and development, marketing, sales, and client support efforts on a competitive basis which could materially and adversely affect the business, financial condition and results of operations of the Resulting Issuer.

The Resulting Issuer may not be able to establish or strengthen its brand

The Resulting Issuer's principal product to date is a conversational AI sales agent, and the Resulting Issuer intends to further refine, and later tailor the software platform to provide broad artificial intelligence solutions across various industries. Promoting and positioning the Resulting Issuer's brand will largely depend on the success of the Resulting Issuer's sales and marketing efforts. Additionally, the Resulting Issuer believes the quality and reliability of its artificial intelligence platform, and any negative publicity regarding the quality or reliability of the platform could significantly damage its reputation in the market. These brand promotion activities may not yield increased sales and, even if they do, any sales increases may not offset the expenses incurred to promote the Resulting Issuer's brand. If the Resulting Issuer fails to successfully promote and maintain its brand, or if the Resulting Issuer incurs substantial expenses in an unsuccessful attempt to promote and maintain its brand, it will adversely affect the Resulting Issuer's business, results of operation and financial condition.

Failure to retain existing customers or add new customers

The financial performance of the Resulting Issuer will be significantly determined by its success in adding, retaining, engaging and monetizing active customers of its product. If people do not perceive the Resulting Issuer's platform as insightful, reliable, relevant and trustworthy it may be unable to attract or retain customers or otherwise maintain or increase the frequency and duration of their engagement. If the Resulting Issuer is unable to maintain or increase its customer base or engagement, or effectively monetize its customer base's use of its product, its revenue and financial results may be adversely affected. Any decrease in customer retention, growth or engagement could render the Resulting Issuer's products less attractive to customers.

Risks Related to Insurance

The Resulting Issuer intends to insure its operations in accordance with technology industry practice. However, such insurance may not be available, uneconomical for the Resulting Issuer, or the nature or level may be insufficient to provide adequate insurance cover. Further, the Resulting Issuer may not insure against cyber-theft or hacking attacks. The occurrence of an event that is not covered or fully covered by insurance could have a material adverse effect on the Resulting Issuer.

Risks Related to Industry Regulation

The Resulting Issuer will be subject to a variety of laws and regulations across all jurisdictions in which it operates, including but not limited to, intellectual property, advertising, marketing, distribution, data and information security, electronic communications, competition, consumer protection, privacy laws, unfair commercial practices, taxation, securities law compliance, online payment and payment processing services. These laws, regulations and legislation, along with other applicable laws and regulations, which in some cases can be enforced by private parties or government entities, are constantly evolving and can be subject to significant change. As a result, the application, interpretation, and enforcement of these laws and regulations could have a material adverse impact on the Resulting Issuer and lead to increases in costs and expenditure as well as restrict its existing operations and ability to expand.

These laws and regulations, as well as any changes to the same and any related inquiries, investigations or any other government actions, may be costly to comply with and may delay or impede new product development, result in negative publicity, increase the Resulting Issuer's operating costs, require significant management time and attention, and subject it to remedies that may harm its business including fines or demands or orders that modify, or cease certain or all existing business practices, or implement costly and burdensome compliance measures. Any such consequences could adversely affect the Resulting Issuer's business, results of operations or financial condition.

Risks related to Litigation

The Resulting Issuer may, from time to time, become involved in various claims, legal proceedings and complaints arising in the ordinary course of business. The Resulting Issuer cannot reasonably predict the likelihood or the outcome of these actions. Adverse outcomes in some, or all of these, claims may result in significant monetary damages or injunctive relief that could adversely affect the Resulting Issuer's ability to conduct its business. Even if the Resulting Issuer prevails in any such legal proceeding, the proceedings could be costly and time-consuming and may divert the attention of management and key personnel from the Resulting Issuer's operations.

Market Unpredictability

As the artificial intelligence industry is in an early stage with uncertain boundaries, there is a lack of information about comparable companies available for potential investors to review in deciding whether to invest in the Resulting Issuer and, few, if any, established corporations whose business model the Resulting Issuer can follow or upon whose success the Resulting Issuer can build. Accordingly, investors will have to rely on their own estimates in deciding whether to invest in the Resulting Issuer. There can be no assurance that the Resulting

Issuer's estimates are accurate or that the market size is sufficiently large for its business to grow as projected, which may negatively impact its financial results.

Technology and Development Risks

The Resulting Issuer's market involves rapidly evolving products and technological change. The Resulting Issuer cannot guarantee that it will be able to engage in research and development at the requisite levels. The Resulting Issuer cannot assure investors that it will successfully identify new technological opportunities and continue to have the needed financial resources to develop new products in a timely or cost-effective manner. At the same time, products, services, and technologies developed by others may render the Resulting Issuer's products and services obsolete or non-competitive.

The Resulting Issuer's ability to compete in the markets it serves may be threatened by change, including changes in technology, changes with respect to consumer needs, competition and industry standards. The Resulting Issuer will actively seek solutions that respond (in a timely manner) to geospatial data development and prospective client needs, however, its failure to respond well to these challenges could adversely impact the Resulting Issuer's business, financial position and results of operations. New product development or modification is costly, involves significant research, development, time, and expense, and may not necessarily result in the successful commercialization of any new products.

The Resulting Issuer's platform is subject to continuous development and needs to be substantially developed further in order to gain and maintain a competitive and technological advantage, and to improve the products' and services' usability, scalability and accuracy. There are no guarantees that the Resulting Issuer will be able to undertake such development successfully. Failure to successfully undertake such research and development, anticipate technical problems, or estimate research and development costs or timeframes accurately will adversely affect the Resulting Issuer's results and viability. The Resulting Issuer intends to expand and diversify its offerings and features, but there is no guarantee that such activities will be successful, failing which operating results and revenue growth rates could be adversely impacted. These activities can involve significant expenditure of time, capital, and resources, including development, design, management, and marketing, with no guarantees that such new products or features will ultimately generate revenue or be profitable in the future.

Impact of System Interruptions

The Resulting Issuer's ability to provide reliable service largely depends on the efficient and uninterrupted operation of its intelligence platform. Any significant interruptions could harm its business and reputation and result in a loss of consumers. The Resulting Issuer's systems and operations could be exposed to damage or interruptions from fire, natural disaster, power loss, telecommunications failure, terrorism, vendor failure, unauthorized entry and computer viruses or other causes, many of which may be beyond its control. Although the Resulting Issuer will have taken steps to prevent a system failure, the measures taken may not be successful and the Resulting Issuer may experience problems other than system failures. The Resulting Issuer may also experience software defects, development delays, installation difficulties and other systems problems, which would harm its business and reputation and expose it to potential liability which may not be fully covered by business interruption insurance. The Resulting Issuer's data applications may not be sufficient to address technological advances, changing market conditions or other developments.

Reliance on Key Personnel

The Resulting Issuer relies on the expertise, skill, judgment, integrity and good faith of the management of the Resulting Issuer. In particular, Resulting Issuer Shareholders rely on the discretion and ability of the management of the Resulting Issuer to develop and execute the Resulting Issuer's business strategies and manage its ongoing operations, and on the Resulting Issuer's ability to attract and retain key personnel. A risk associated with the Resulting Issuer's business is the loss of important staff members. The Resulting Issuer is currently in good standing with all high-level employees and believes that with well-managed practices it will remain in good standing.

While employment agreements are customarily used as a primary method of retaining the services of key employees, these agreements cannot assure the continued services of such employees. Any loss of the services of such individuals could have a material adverse effect on the Resulting Issuer's business, operating results or financial condition. In addition, the Resulting Issuer's future success depends on its continuing ability to attract, develop, motivate and retain highly qualified and skilled employees. Competition for qualified personnel in the Resulting Issuer's industry is significant and the Resulting Issuer may incur significant costs to attract and retain them. No assurance can be provided that the Resulting Issuer will be able to attract or retain key personnel necessary for the development and operation of its business. Investors must rely upon the ability, expertise, judgment, discretion, integrity and good faith of the management of the Resulting Issuer.

Limited Operating History

The Resulting Issuer has a very limited history of operations. Consequently, the Resulting Issuer's current operations are subject to all the business risks and uncertainties associated with any early-stage enterprise, including possible under-capitalization, cash shortages, limitations with respect to personnel, financial and other resources, and a lack of significant revenue. The limited operating history may also make it difficult for investors to evaluate the Resulting Issuer's prospects for success. There can be no assurance that the Resulting Issuer will be successful in achieving a return on shareholders' investment and the likelihood of success must be considered in light of the risks, expenses, and difficulties frequently encountered in the early stages of operations.

Attracting and Retaining Talented Personnel

The Resulting Issuer's success will depend in large measure on the abilities, expertise, judgment, discretion, integrity and good faith of management and other personnel in conducting the business of the Resulting Issuer. The Resulting Issuer will initially have a small management team and the loss of any of these individuals or the inability to attract suitably qualified staff could materially adversely impact the business. The Resulting Issuer's ability to manage its operating and financing activities will depend in large part on the efforts of these individuals. The Resulting Issuer may also experience difficulties in certain jurisdictions in efforts to obtain suitably qualified staff and retaining staff who are willing to work in that jurisdiction. The Resulting Issuer's success will depend on the ability of management and employees to interpret market data successfully and to interpret and respond to economic, market and other business conditions in order to locate and adopt appropriate investment opportunities, monitor such investments and ultimately, if required, successfully divest such investments. Further, key personnel may not continue their association or employment with the Resulting Issuer, which may not be able to find replacement personnel with comparable skills. The Resulting Issuer has sought to and will continue to ensure that management and any key employees are appropriately compensated; however, their services cannot be guaranteed. If the Resulting Issuer is unable to attract and retain key personnel, business may be adversely affected. The Resulting Issuer faces intense competition for qualified personnel, and there can be no assurance that the Resulting Issuer will be able to attract and retain such personnel.

Possible Conflicts of Interest of Directors and Officers of the Resulting Issuer

Certain of the directors and officers of the Resulting Issuer will continue to serve as directors and officers of Wishpond, and may also serve as directors and/or officers of other Companies involved in the artificial intelligence and sales industries, and, consequently, there exists the possibility for such directors and officers to be in a position of conflict. The Resulting Issuer expects that any decision made by any of such directors and officers involving the Resulting Issuer will be made in accordance with their duties and obligations to deal fairly and in good faith with a view to the best interests of the Resulting Issuer and its shareholders, but there can be no assurance in this regard.

Price Volatility of the Resulting Issuer's Shares

In recent years, the securities markets in the United States and Canada have experienced a high level of price and volume volatility, and the market prices of securities of many companies have experienced wide fluctuations in price. Market prices for early-stage AI companies have at times been volatile and subject to substantial fluctuations. There can be no assurance that continuing fluctuations in price will not occur. The value of the

Resulting Issuer Shares will be affected by such volatility as well as drastically affected by governmental and regulatory regimes and community support for the AI industry. The market price of the Resulting Issuer's securities could be subject to wide fluctuations, which could have an adverse effect on the market price of the Resulting Issuer.

Future announcements concerning the Resulting Issuer or its competitors, including those pertaining to financing arrangements, government regulations, developments concerning regulatory actions affecting the Resulting Issuer, litigation, additions or departures of key personnel, cash flow, and economic conditions and political factors in the United States may have a significant impact on the market price of the Resulting Issuer Shares.

Liquidity

The Resulting Issuer cannot predict at what prices the Resulting Issuer's Resulting Shares will trade, and there can be no assurance that an active trading market in the Resulting Issuer will develop or be sustained. Final approval of the Exchange has not yet been obtained. There is a significant liquidity risk associated with an investment in the Resulting Issuer.

Additional Financing

There is no guarantee that the Resulting Issuer will be able to execute its business strategy. It is expected that the Resulting Issuer will require additional financing in order to make further investments or take advantage of future opportunities. The ability of the Resulting Issuer to arrange such financing in the future will depend in part upon prevailing capital market conditions, as well as upon the business success of the Resulting Issuer. The failure to raise such capital could result in the delay or indefinite postponement of the current business strategy or the Resulting Issuer ceasing to carry on business.

There can be no assurance that additional capital or other types of financing will be available if needed or that, if available, the terms of such financing will be favourable to the Resulting Issuer. In addition, from time to time, the Resulting Issuer may enter into transactions to acquire assets or the shares of other companies. These transactions may be financed wholly or partially with debt, which may temporarily increase the Resulting Issuer's debt levels above industry standards.

Any debt financing secured in the future could involve restrictive covenants relating to capital-raising activities and other financial and operational matters, which may make it more difficult for the Resulting Issuer to obtain additional capital and to pursue business opportunities, including potential acquisitions.

Dilution Risk

The number of Resulting Issuer Shares the Resulting Issuer is authorized to issue is unlimited. The Resulting Issuer may, in its sole discretion, issue additional Resulting Issuer Shares from time to time, and the ownership interests of Resulting Issuer Shareholders may be diluted as a result.

Difficulty to Forecast

The Resulting Issuer must rely largely on its own market research to forecast sales as detailed forecasts are not generally obtainable from other sources at this early stage of the AI industry in Canada. A failure in the demand for its products to materialize as a result of competition, technological change or other factors could have a material adverse effect on the business, results of operations and financial condition of the Resulting Issuer.

No Guaranteed Return

There is no guarantee that an investment in the Resulting Issuer Shares will earn any positive return in the short or long term. Moreover, the interest rates being charged for debt financing, and other similar financing transactions in which the Resulting Issuer will be engaged reflect the general level of interest rates, and as interest rates fluctuate, the Resulting Issuer's aggregate yield on investments will also be expected to change.

Third Party Relationships

From time to time, the Resulting Issuer may enter into further strategic alliances with third parties that the Resulting Issuer believes will complement or augment its business or will have a beneficial impact on the Resulting Issuer. Strategic alliances with third parties could present unforeseen integration obstacles or costs, may not enhance the business of the Resulting Issuer, and may involve risks that could adversely affect the Resulting Issuer, including the risk that significant amounts of management's time may be diverted from operations in order to pursue and complete such transactions or maintain such strategic alliances. Future strategic alliances could result in the Resulting Issuer incurring additional debt, costs and contingent liabilities, and there can be no assurance that future strategic alliances will achieve, or that the Resulting Issuer's existing strategic alliances will continue to achieve, the expected benefits to the Resulting Issuer's business or that the Resulting Issuer will be able to consummate future strategic alliances on satisfactory terms, or at all. Any of the foregoing could have a material adverse effect on the Resulting Issuer.

Volatile Global Financial and Economic Condition

Current global financial and economic conditions remain extremely volatile and unpredictable, which may impact the Resulting Issuer's ability to obtain financing in the future on favourable terms or obtain any financing at all. Additionally, negative global economic conditions may cause a long-term decrease in asset values. If such global volatility and market turmoil recur or continue, the Resulting Issuer's operations and financial condition could be adversely impacted.

Limited Market for Securities

There can be no assurance that an active and liquid market for the Resulting Issuer Shares will develop or be maintained, and an investor may find it difficult to resell any securities of the Resulting Issuer.

Disruption of Business

Conditions or events including, but not limited to, those listed below could disrupt the Resulting Issuer's operations and/or increase operating expenses, resulting in delayed performance of contractual obligations or require additional expenditures to be incurred: (i) extraordinary weather conditions or natural disasters including, but not limited to, hurricanes, tornadoes, floods, fires, extreme heat, and earthquakes; (ii) a local, regional, national or international outbreak of a contagious disease, including COVID-19, Middle East Respiratory Syndrome, Severe Acute Respiratory Syndrome, H1N1 influenza virus, avian flu, or any other similar illness could result in a general or acute decline in economic activity (see also, "*Public Health Crise***s**" below); (iii) political instability, social or labour unrest, war or terrorism; or (iv) interruptions in the availability of basic commercial and social services and infrastructure including power and water shortages, and shipping and freight forwarding services including via air, sea, rail and road.

Public Health Crises

The Resulting Issuer's business, operations and financial condition could be materially adversely affected by the outbreak of epidemics, pandemics or other health crises beyond its control, including the outbreak of COVID-19. On January 30, 2020, the World Health Organization declared the COVID-19 outbreak a global health emergency. Many governments likewise declared that the COVID-19 outbreak in their jurisdictions constituted an emergency. Reactions to the spread of COVID-19 led to, among other things, significant restrictions on travel, business closures, quarantines and a general reduction in consumer activity. While the restrictions related to COVID-19 have been substantially reversed, there can be no guarantee that restrictions will not be re-instated in the future.

Such public health crises can result in volatility and disruptions in the supply and demand for various products and services, global supply chains and financial markets, as well as declining trade and market sentiment and reduced mobility of people, all of which could affect interest rates, credit ratings, credit risk and inflation. The risks to the Resulting Issuer of such public health crises also include risks to employee health and safety and a slowdown or temporary suspension of operations in geographic locations impacted by an outbreak. It is possible that COVID-19 may have a material adverse effect on the Resulting Issuer's business, results of operations and financial condition.

Operating Risk and Insurance Coverage

The Resulting Issuer has insurance to protect its assets, operations and employees. While the Resulting Issuer believes its insurance coverage addresses all material risks to which it is exposed and is adequate and customary in its current state of operations, such insurance is subject to coverage limits and exclusions and may not be available for the risks and hazards to which the Resulting Issuer is exposed. In addition, no assurance can be given that such insurance will be adequate to cover the Resulting Issuer's liabilities or will be generally available in the future or, if available, that premiums will be commercially justifiable. If the Resulting Issuer were to incur substantial liability and such damages were not covered by insurance or were in excess of policy limits, or if the Resulting Issuer were to incur such liability at a time when it is not able to obtain liability insurance, its business, results of operations and financial condition could be materially adversely affected.

Geopolitical Conflicts and Trade Restrictions

Global economic and geopolitical developments may adversely affect the Resulting Issuer's business and operations. Ongoing conflicts, including the war in Ukraine and conflicts in the Middle East, as well as evolving trade policies, tariffs and other protectionist measures among major economies, have contributed to volatility in global financial markets, disruptions to supply chains and uncertainty in commodity prices and capital markets. The imposition or escalation of tariffs, trade restrictions or economic sanctions, or further geopolitical instability, could increase costs, disrupt the availability or transportation of goods and services, and adversely affect customer demand, financing conditions or the Resulting Issuer's ability to conduct its business as currently contemplated.

GENERAL MATTERS

Sponsorship

Sponsorship for the Qualifying Transaction is required by Exchange Policy 2.2 unless an exemption or a waiver from the requirements is granted to the Resulting Issuer by the Exchange. The Resulting Issuer has applied for, and the Exchange has provided the Resulting Issuer with, a waiver from the sponsorship requirement in accordance with Exchange Policies.

Neither G2M nor SalesCloser has entered into any agreement with any registrant to provide sponsorship or corporate finance services, either now or in the future.

Experts

Davidson, Chartered Accountants is the auditor of G2M and is independent of G2M within the meaning of the Code of ethics of chartered professional accountants of British Columbia.

BDO Canada LLP is the auditor for SalesCloser and is independent of SalesCloser within the meaning of the Code of ethics of chartered professional accountants of British Columbia.

No Person or Company whose profession or business gives authority to a statement made by the Person or Company and who is named as having prepared or certified a part of this Filing Statement or as having prepared or certified a report or valuation described or included in this Filing Statement holds any beneficial interest, direct or indirect, in any securities or other property of G2M, SalesCloser or the Resulting Issuer or of an Associate or Affiliate of G2M, SalesCloser or the Resulting Issuer and no such Person is expected to be elected, appointed or employed as a director, trustee, senior officer or employee of G2M, SalesCloser or the Resulting Issuer or of an Associate or Affiliate of G2M, SalesCloser or the Resulting Issuer and no such person is a Promoter of G2M, SalesCloser or the Resulting Issuer or an Associate or Affiliate of G2M, SalesCloser or the Resulting Issuer.

Other Material Facts

There are no additional material facts about G2M, SalesCloser, the Resulting Issuer or the Transaction that are not otherwise disclosed and are necessary in order for the Filing Statement to contain full, true and plain disclosure of all material facts relating to G2M, SalesCloser and the Resulting Issuer.

Board Approval

The G2M Board has approved the contents of this Filing Statement and the sending of this Filing Statement. Where information contained in this Filing Statement rests particularly within the knowledge of a Person other than G2M, G2M has relied upon information furnished by such Person.

ACKNOWLEDGEMENT – PERSONAL INFORMATION

"Personal Information" means any information about an identifiable individual, and includes information contained in any items in the attached Filing Statement that are analogous to Items 4.2, 11, 12.1, 15, 17.3, 18, 22, 23, 25, 30.3, 31, 32, 33, 34, 35, 36, 37, 40 and 41 of Form 3B1 of the Exchange, as applicable.

The undersigned hereby acknowledges and agrees that it has obtained the express written consent of each individual to:

(a) the disclosure of Personal Information by the undersigned to the Exchange (as defined in Appendix 6B to the Corporate Finance Manual of the Exchange ("Appendix 6B")) pursuant to this Filing Statement; and

(b) the collection, use and disclosure of Personal Information by the Exchange for the purposes described in Appendix 6B or as otherwise identified by the Exchange, from time to time.

DATED March 18, 2026

G2M CAP CORP.

By: (signed) "*Hari Nesathurai*"
Name: Hari Nesathurai
Title: Chief Executive Officer and Director

APPENDIX "A"
AUDITED CARVE-OUT FINANCIAL STATEMENTS OF SALESCLOSER TECHNOLOGIES INC.
FOR THE YEARS ENDED SEPTEMBER 30, 2025 AND 2024

(See attached)

wishpond SalesCloser.ai

Carve-Out Financial Statements

For the Years Ended September 30, 2025 and 2024

Expressed in Canadian Dollars

Tel: (604) 688-5421
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BDO Canada LLP
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V6E 3P3

Independent Auditor's Report

To the Directors of SalesCloser.ai

Opinion

We have audited the carve-out financial statements of SalesCloser.ai from Wishpond Technologies Ltd. ("SalesCloser.ai"), which comprise the statements of financial position as at November 30, 2025, September 30, 2025 and September 30, 2024, and the statements of comprehensive loss, net parent investment and cash flows for the two month period ended November 30, 2025 and the years ended September 30, 2025 and September 30, 2024, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying carve-out financial statements present fairly, in all material respects, the financial position of SalesCloser.ai as at November 30, 2025, September 30, 2025 and September 30, 2024, and its financial performance and its cash flows for the two month period ended November 30, 2025 and the years ended September 30, 2025 and September 30, 2024 in accordance with International Financial Reporting Standards and International Accounting Standards as issued by the International Accounting Standards Board ("IASB") and Interpretations (collectively "IFRS Accounting Standards").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Carve-out Financial Statements section of our report. We are independent of SalesCloser.ai in accordance with the ethical requirements that are relevant to our audit of the carve-out financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material Uncertainty Related to Going Concern

We draw attention to Note 1 in the carve-out financial statements, which indicates that SalesCloser.ai is dependant on its ability to obtain additional financing and/or achieve profitable operations in the future. As stated in Note 1, these events or conditions, along with other matters as set forth in Note 1, indicate that a material uncertainty exists that may cast significant doubt on SalesCloser.ai's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Other Information

Management is responsible for the other information. The other information comprises the information, other than the carve-out financial statements and our auditor's report thereon, included in Management's Discussion & Analysis (the "MD&A") for the two month period ended November 30, 2025 and the years ended September 30, 2025 and September 30, 2024.

Our opinion on the carve-out financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the carve-out financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the carve-out financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the MD&A prior to the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Carve-out Financial Statements

Management is responsible for the preparation and fair presentation of these carve-out financial statements in accordance with IFRS Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of carve-out financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the carve-out financial statements, management is responsible for assessing SalesCloser.ai's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate SalesCloser.ai or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing SalesCloser.ai's financial reporting process.

Auditor's Responsibilities for the Audit of the Carve-out Financial Statements

Our objectives are to obtain reasonable assurance about whether the carve-out financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these carve-out financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the carve-out financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the SalesCloser.ai internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on SalesCloser.ai's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the carve-out financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause SalesCloser.ai to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the carve-out financial statements, including the disclosures, and whether the carve-out financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada LLP

Chartered Professional Accountants
Vancouver, BC
February 17, 2026

(Expressed in Canadian Dollars except shares amounts or stated otherwise)

	For the years ended	
	September 30, 2025	**September 30, 2024**
	$	$
Revenue (Note 5)	677,963	6,527
Cost of sales	219,982	24,310
Gross profit	**457,981**	**(17,783)**
Operating expenses		
General and administrative expenses (Note 6)	1,212,119	338,119
Depreciation and amortization	76,840	13,697
Sales and marketing	261,007	8,591
Total operating expenses	1,549,966	360,407
Operating loss	**(1,091,985)**	**(378,190)**
Other expenses (Note 7)	4,157	10,583
Net loss for the year	**(1,096,142)**	**(388,773)**
Other comprehensive (income) loss		
Items that will or may be reclassified to profit or loss:		
Exchange difference on translation of foreign operations	(5,678)	3,197
Total comprehensive loss for the year	**(1,090,464)**	**(391,970)**

The accompanying notes are an integral part of these carve-out financial statements

(Expressed in Canadian Dollars except shares amounts or stated otherwise)

	As at September 30, 2025	As at September 30, 2024
	$	$
Assets		
Current		
Cash	33,677	6,908
Accounts and other receivables (Note 8)	28,016	-
Prepaid expenses	4,629	-
Total current assets	**66,322**	**6,908**
Intangible assets (Note 10)	651,057	227,024
Total assets	**717,379**	**233,932**
Liabilities and net parent investment		
Current		
Accounts payable and accrued liabilities (Note 9)	26,186	4,089
Deferred revenue	86,976	-
Total current liabilities	**113,162**	**4,089**
Total liabilities	**113,162**	**4,089**
Net parent investment	606,698	226,646
Accumulated foreign currency translation adjustment	(2,481)	3,197
Total liabilities and net parent investment	**717,379**	**233,932**

Nature of operations and going concern (Note 1)

Approved by the Director:

"Adrian Lim"
Director

The accompanying notes are an integral part of these carve-out financial statements

(Expressed in Canadian Dollars except shares amounts or stated otherwise)

	Net parent investment
	$
Balance at September 30, 2023	**-**
Net contributions from parent company	615,419
Net loss for the year	(388,773)
Balance at September 30, 2024	**226,646**
Net contributions from parent company	1,476,194
Net loss for the year	(1,096,142)
Balance at September 30, 2025	**606,698**

The accompanying notes are an integral part of these carve-out financial statements

(Expressed in Canadian Dollars except shares amounts or stated otherwise)

	For the years ended	
	September 30, 2025	**September 30, 2024**
	$	$
Cash flows provided by (used in)		
Operating activities		
Net loss for the period	(1,096,142)	(388,773)
Adjustments to net loss for non-cash items:		
Depreciation and amortization	76,840	13,697
Unrealized foreign exchange	(5,678)	3,197
Change in non-cash operating items:		
Accounts and other receivables	(28,016)	-
Prepaid expenses	(4,629)	-
Accounts payable and accrued liabilities	22,097	4,089
Deferred revenue	86,976	-
Net cash used in operating activities	**(948,552)**	**(367,790)**
Investing activities		
Additions to intangible assets (Note 10)	(500,873)	(240,721)
Net cash used in investing activities	**(500,873)**	**(240,721)**
Financing activities		
Net contributions from parent company	1,476,194	615,419
Net cash provided by financing activities	**1,476,194**	**615,419**
Net increase in cash	**26,769**	**6,908**
Cash - beginning of the year	**6,908**	**-**
Cash - end of the year	**33,677**	**6,908**

The accompanying notes are an integral part of these carve-out financial statements

1. Nature of operations and going concern

These carve-out financial statements reflect the assets, liabilities, revenues, expenses and cash flows of the SalesCloser business (the "Business"), a conversational AI sales automation platform developed and operated within Wishpond Technologies Ltd. ("Wishpond"), for the years ended September 30, 2025 and September 30, 2024.

The Business represents a product line and related operations that were historically integrated within Wishpond and did not operate as a separate legal entity or standalone business during the periods presented. Although SalesCloser Technologies Inc. ("SalesCloser") was incorporated as a wholly-owned subsidiary of Wishpond on October 16, 2025, the assets, liabilities and operations comprising the Business continued to reside within Wishpond during the periods presented and had not yet been transferred to SalesCloser.

Accordingly, these carve-out financial statements have been prepared from the historical accounting records of Wishpond and are presented on a carve-out basis for the purpose of presenting the historical financial position, results of operations and cash flows of the Business.

As further described in Note 3, the accounting policies applied in these carve-out financial statements are, to the extent applicable, consistent with those applied in Wishpond's audited consolidated financial statements for the years ended December 31, 2024 and December 30, 2023. The financial information presented has been derived from the historical accounting records of Wishpond, which prepares its consolidated financial statements in accordance with IFRS Accounting Standards.

<u>Transaction</u>

On December 22, 2025, Wishpond entered into a definitive master agreement (the "Definitive Agreement") with G2M Cap Corp. ("G2M") and SalesCloser, pursuant to which G2M will acquire all of the issued and outstanding securities of SalesCloser in a transaction constituting a reverse takeover and qualifying transaction under TSX Venture Exchange policies (the "Transaction").

In connection with the Transaction, and prior to its completion, Wishpond intends to transfer to SalesCloser substantially all of the assets and liabilities comprising the Business, including software and source code, intellectual property, customer contracts, data assets, brand assets, and related operational know-how. G2M will, through a series of steps including a three-cornered amalgamation, acquire all of the issued and outstanding securities of SalesCloser in exchange for securities of G2M, constituting a reverse takeover of G2M. Upon completion of the Transaction, SalesCloser will become a wholly-owned subsidiary of G2M, and G2M is expected to be renamed SalesCloser Technologies Inc. The resulting issuer is expected to apply to list its common shares on the TSX Venture Exchange.

Following completion of the Transaction, Wishpond is expected to retain a controlling ownership interest in the resulting issuer.

These carve-out financial statements have been prepared solely for the purpose of inclusion in the disclosure documents required in connection with the Transaction and should be read in conjunction with Wishpond's consolidated financial statements for the periods presented.

The carve-out financial statements have been prepared on a going-concern basis, which contemplates the realization of assets and the settlement of liabilities in the normal course of business. During the periods presented, the Business was not operated as a separate legal entity and was financially supported by Wishpond, including through the provision of funding and the management of liquidity and working capital. Accordingly, the Business did not have independent access to capital or financing during the periods presented.

These carve-out financial statements are prepared on the basis that the Business will continue as a going concern, which assumes that the Business will be able to continue in operation for the foreseeable future and will be able to realize its assets and discharge its liabilities and commitments in the normal course of operations. The Business has incurred operating losses and, for the periods presented, did not generate sufficient cash flows from operations to fund its activities independently. The Business historically operated as a business unit of Wishpond and was wholly reliant on the financial support of the parent entity, Wishpond, for the periods presented and will require financial support in the future to operate independently.

The Business's ability to continue as a going concern is dependent on its ability to obtain additional financing, including equity or debt financing, and/or achieve profitable operations in the future. There can be no assurance that such financing will be available on acceptable terms, or at all, or that the Business will achieve profitable operations within the foreseeable future. Management may consider alternative financing arrangements or curtail expenditures as required to preserve liquidity. These conditions and events indicate the existence of material uncertainties that may cast significant doubt about the Business's ability to continue as a going concern. These carve-out financial statements do not include any adjustments that would be required if the Business were unable to continue as a going concern.

2. Basis of presentation

<u>Statement of compliance</u>

These carve-out financial statements have been prepared in accordance with International Financial Reporting Standards and International Accounting Standards as issued by the International Accounting Standards Board and Interpretations (collectively "IFRS Accounting Standards").

The Business's Board of Directors approved these carve-out financial statements on February 17, 2026.

<u>Basis of presentation</u>

The purpose of these carve-out financial statements is to provide historical financial information of the Business in connection with the transaction described in Note 1. Accordingly, these carve-out financial statements present the historical financial position, results of operations and cash flows of the Business as derived from the accounting records Wishpond.

<u>Carve-out statements of financial position</u>

The carve-out statements of financial position reflect the assets and liabilities of Wishpond that are directly attributable to the Business. Assets and liabilities that are specifically identifiable to the Business have been included in the carve-out statements of financial position. Certain assets and liabilities that were shared or centrally managed by Wishpond and not specifically attributable to the Business have not been included.

As the SalesCloser business was historically operated as a business unit of Wishpond and was not a separate legal entity during the periods presented, these carve-out financial statements do not present share capital or shareholders' equity. Instead, net parent investment is presented, which represents Wishpond's cumulative investment in the SalesCloser business, including funding provided to support operations and investing activities, together with the accumulated net earnings or losses of the business. Net parent investment reflects the historical economic interest of Wishpond in the SalesCloser business prior to its incorporation as a standalone entity and will be eliminated and replaced by share capital and other equity balances upon completion of the Transaction.

Carve-out statements of loss and comprehensive loss

The carve-out statements of loss and comprehensive loss include revenues and expenses that are directly attributable to the Business. Certain costs incurred by Wishpond that supported the Business, including personnel, cloud infrastructure, research and development, sales and marketing, and general and administrative costs, have been allocated to the Business using allocation methodologies that management believes reasonably reflect the utilization of such services by the Business during the periods presented.

These allocations are based on management's estimates and assumptions and may not necessarily reflect the costs that would have been incurred had the Business operated as a standalone business during the periods presented. Accordingly, the historical results of operations of the Business are not necessarily indicative of the results that would have been achieved on a standalone basis, nor of the Business's future results of operations, financial position or cash flows following the completion of the Transaction.

Carve-out statements of cash flows

The carve-out statements of cash flows have been prepared on a carve-out basis and reflect cash flows attributable to the Business, including allocations of centrally managed cash flows of Wishpond that relate to the Business.

3. Material accounting policy information

The material accounting policies used in the preparation of these carve-out financial statements are described below.

a) Basis of measurement

These carve-out financial statements have been prepared under the historical cost convention.

b) Foreign currency translation

Functional and presentation currency:

The functional currency of the Business is the United States dollar ("USD"). These carve-out financial statements are presented in Canadian dollars, which is the Business's presentation currency. Assets and liabilities are translated into Canadian dollars at the exchange rates in effect at the reporting date, and income and expenses are translated at average exchange rates for the period.

Exchange differences arising on the translation of the Business's carve-out financial statements from its functional currency to its presentation currency are recognized in other comprehensive income and accumulated in equity as a foreign currency translation reserve.

Transactions and balances:

Foreign currency transactions are translated into USD at exchange rates in effect on the date of the transactions. Monetary assets and liabilities denominated in foreign currencies at the carve-out statements of financial position date are translated to USD at the foreign exchange rate applicable at that date. Realized and unrealized exchange gains and losses are recognized through profit or loss. Non-monetary assets and liabilities that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction.

c) Cash

Cash in the carve-out statements of financial position and carve-out statements of cash flows comprises of cash in banks.

d) Financial instruments

Financial instruments are recognized when the Business becomes a party to the contractual provisions of a financial instrument. The Business is required to initially recognize all of its financial assets and liabilities in certain contracts, at fair value.

Subsequent to initial recognition, the Business classifies its financial assets and liabilities depending on the purpose for which the financial instruments were acquired, their characteristics, and management choices and intentions related thereto for the purpose of ongoing measurements.

Measurement of financial instruments:

- Financial instruments at amortized cost:

Financial instruments are recorded at amortized cost when held with the objective of collecting (or paying) contractual cash flows and those cash flows represent solely payments of principal and interest and are not designated or measured at fair value through profit or loss ("FVTPL").

These instruments are measured at amortized cost subsequent to initial recognition using the effective interest method. This method uses an effective interest rate that discounts estimated future cash receipts (or payments) through the expected life of the financial instrument, if any. Interest income (and expense) and impairment losses are recognized through profit or loss. Any gain or loss on derecognition is recognized in profit or loss.

- Financial instruments at FVTPL:

All other financial instruments are measured at FVTPL.

The Business, at initial recognition, may irrevocably designate a financial instrument as measured at FVTPL if doing so eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise from measuring assets or liabilities or recognizing the gains and losses on them on different basis.

Derivative financial instruments are measured at fair value subsequent to initial recognition at the end of each reporting period, with any fair value gains or losses recognized in profit or loss.

Classification of financial instruments:

The Business's financial assets and liabilities are classified and measured as follows:

Cash	Amortized cost
Accounts receivable	Amortized cost
Accounts payable and accrued liabilities	Amortized cost
Subscriptions received in advance	Amortized cost

Fair value hierarchy:

The Business classifies its fair value measurements using a fair value hierarchy that reflects the significance of inputs used in making the measurements. IFRS Accounting Standards establishes a fair value hierarchy based on the level of independent and objective evidence surrounding the inputs used to measure fair value. Fair value determination is classified within a three-level hierarchy, based on observability of significant inputs, as follows:

- **Level 1** - Quoted prices (unadjusted) in active markets for identical assets or liabilities.
- **Level 2** - Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.
- **Level 3 -** Unobservable inputs for the asset or liability. Inputs into the determination of the fair value require management judgment or estimation.

If different levels of inputs are used to measure a financial instrument's fair value, the classification within the hierarchy is based on the lowest level of input that is significant to the fair value measurement. Changes to valuation methods may result in transfers into or out of an investment's assigned level.

e) Revenue recognition

Revenue represents the amount that the Business expects to receive for services in its contracts with customers, net of discounts and sales taxes.

The core principle of IFRS 15 *Revenue from Contracts with Customers* ("IFRS 15") is that an entity recognizes revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods and services.

IFRS 15 provides a principles-based five step model for revenue recognition to be applied to all customer contracts. The five steps are:

- Identify the contract with a customer;
- Identify the performance obligation in the contract;
- Determine the transaction price;
- Allocate the transaction price to the performance obligations in the contract; and
- Recognize the revenue when (or as) the entity satisfies a performance obligation.

The Business's revenues are primarily derived from subscription-based contracts that provide customers with access to SalesCloser's AI-powered sales agent platform. These subscriptions entitle customers to a stand-ready AI sales agent software, which includes continuous availability of autonomous AI agents capable of conducting sales conversations, booking meetings, delivering demos, performing follow-ups, and escalating interactions to human representatives when required.

Subscription plans include a defined monthly allocation of AI agent talk-time minutes. Unused minutes do not roll over to future periods. Customers are charged a fixed monthly fee regardless of the actual number of minutes used within their contracted allocation. Subscription fees are billed monthly in advance and are payable upon invoicing using a pre-authorized method of payment. Amounts received in advance of service delivery are recorded as contract liabilities and recognized as revenue over the subscription period as services are provided.

In addition, customers may incur usage-based charges for AI agent talk-time minutes consumed in excess of their contracted monthly allocation. These overage charges are billed at a contractually agreed per-minute rate.

Subscription Revenue

Subscription revenue represents fixed consideration for providing customers with continuous access to, and availability of, the SalesCloser AI platform and related AI sales agent functionality over the contract term. Subscription revenue is recognized over time, as the customer simultaneously receives and consumes the benefits of the Business's stand-ready services. Revenue is recognized on a straight-line basis over the subscription term, which reflects the consistent transfer of services to the customer.

Usage-Based Overage Revenue

Usage-based overage revenue arises when customers exceed the AI agent talk-time minutes included in their subscription plan. Overage charges represent variable consideration under IFRS 15 and are recognized in the period in which the overage minutes are consumed, as the related services are provided to the customer.

Given that the Business's contracts have terms of twelve (12) months or less, the Business employs the practical expedient which allows for expensing the sales commission costs as incurred.

f) Deferred revenue

Deferred revenue is initially recognized as a contract liability and consists of cash received in advance of the Business providing the subscribed services. Deferred revenue is recognized in income over the subscription period as services are provided.

g) Income taxes

The Business represents a carve-out of operations historically conducted within Wishpond and was not a separate taxable legal entity during the periods presented. Accordingly, these carve-out financial statements reflect income tax amounts, if any, attributable to the Business on a separate-return basis, based on management's assessment of the Business's taxable position and temporary differences in the relevant jurisdictions, to the extent such amounts can be reasonably determined.

Current tax is the expected tax payable on taxable income for the period using tax rates enacted or substantively enacted at the end of the reporting period. Deferred tax is recognized using the asset and liability method on temporary differences between the carrying amounts of assets and liabilities and their related tax bases, to the extent applicable.

h) Research and development

The Business is engaged in research and development activities. Research costs are expensed as incurred.

Development costs are expensed, unless all of the following can be demonstrated:

- The technical feasibility of completing the intangible asset so that it will be available for use or sale;
- The intention to complete the intangible asset and use or sell it;
- The ability to use or sell the intangible asset;
- How the intangible asset will generate probable future economic benefits;
- The availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- The ability to measure reliably the expenditures attributable to the intangible asset during its development.

Development costs that meet the above criteria are capitalised as deferred development costs.

i) Intangible assets

The Business's intangible assets consist of capitalized deferred development costs. Intangible assets with finite lives are amortized on a straight-line basis over their estimated useful lives and are measured at cost less accumulated amortization and accumulated impairment losses.

Intangible assets are amortized over 7 years.

j) Impairment

Tangible and intangible assets with finite lives are reviewed for indications of impairment at each statement of financial position date. If indication of impairment exists, the asset's recoverable amount is estimated.

An impairment loss is recognized when the carrying amount of an asset exceeds its recoverable amount.

The recoverable amount is the greater of the asset's fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the cash-generating unit.

The Business uses the expected credit loss model for assessing impairment of financial assets and recognizes expected credit losses as loss allowances for assets measured at amortized cost. For accounts receivable, the Business maintains an allowance for doubtful accounts for the estimated expected credit losses resulting from the inability of its customers to make required payments. In determining the allowance, the Business considers factors such as the number of days the account is past due, whether or not the customer continues to receive service, the Business's past collection history and changes in business circumstances.

An impairment loss is reversed if there is an indication that there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.

k) Accounting standards that will become effective on future dates

The Business did not adopt any new accounting standard changes or amendments in the current year that had a material impact on the Business's financial statements.

The Business has not yet completed the process of assessing the impact of other new and amended standards that are effective for annual periods beginning on or after October 1, 2025 will have on its financial statements or whether to early adopt any of the new requirements. Certain new standards are expected to primarily affect the presentation and disclosure of financial information. In particular, IFRS 18 Presentation and Disclosure in Financial Statements, which will replace IAS 1, introduces new requirements related to the structure of the statement of profit or loss, management-defined performance measures, and enhanced disclosure requirements.

While the Business does not expect the adoption of these standards to have a material impact on the recognition or measurement of its assets, liabilities, revenues or expenses, additional presentation and disclosure changes may be required upon adoption. The Business will complete its assessment of the impact of these standards in advance of their effective dates.

4. Critical accounting estimates and judgments

The Business makes estimates and assumptions concerning its financial future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and judgments that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period are addressed below:

Allocation of shared costs
The preparation of these carve-out financial statements requires management to make significant estimates and judgments in allocating certain costs incurred by Wishpond that supported the SalesCloser business but were not separately tracked at the product or legal entity level. These costs include, but are not limited to, personnel costs, research and development, sales and marketing, finance, legal and general and administrative expenses. Management allocated these costs to the SalesCloser business using allocation methodologies that management believes reasonably reflect the utilization of such services by the SalesCloser business during the periods presented. Allocation methodologies were based on relevant drivers, including headcount, usage metrics, revenue contribution, time spent, and management estimates, as appropriate. Actual results may differ from these estimates. The allocated amounts may not be indicative of the costs that would have been incurred had the SalesCloser business operated as a standalone entity during the periods presented, nor are they necessarily indicative of future operating costs.

Going concern
In the preparation of these carve-out financial statements, management is required to identify when events or conditions indicate that significant doubt may exist about the Business's ability to continue as a going concern. Significant doubt about the Business's ability to continue as a going concern would exist when relevant conditions and events, considered in the aggregate, indicate that the Business will not be able to meet its obligations as they become due for a period of at least, but not limited to, twelve months from the date the carve-out financial statements are approved. When the Business identifies conditions or events that raise potential for significant doubt about its ability to continue as a going concern, the Business considers whether its plans that are intended to mitigate those relevant conditions or events will alleviate the potential significant doubt. Management uses judgement to assess the Business's ability to continue as a going concern and the conditions that cast doubt upon the use of the going concern assumption. Different bases of measurement may be appropriate if the Business is not expected to continue operations for the foreseeable future.

(Expressed in Canadian Dollars except shares amounts or stated otherwise)

Determination of functional currency
In determining its functional currency, the Business considers factors related to its primary economic environment. These include the currency which mainly influences the Business's sales prices for software and services, the country whose competitive forces and regulations mainly determine sale prices of its services, and the currency which mainly influences costs related to providing its services. The Business also considers secondary factors including the currency in which operating receipts and activities are usually retained.

Estimated useful lives of intangible assets
The estimated useful lives of intangible assets are based on management's intentions, historical experience, internal plans and other factors as determined by management. The useful lives are reviewed on an annual basis and any revisions to the useful lives are accounted for prospectively.

5. Geographic information

Geographic sales based on customer location are detailed as follows:

	For the years ended	
	September 30, 2025	**September 30, 2024**
	$	**$**
United States	336,640	6,527
Canada	127,002	-
United Kingdom	51,398	-
Other	162,923	-
Total	**677,963**	**6,527**

6. General and administrative expenses

The following shows the details of general and administrative expenses:

	For the years ended	
	September 30, 2025	**September 30, 2024**
	$	**$**
Office and general	87,813	1,059
Professional fees	46,942	652
Salaries, wages, employee benefits	747,035	228,633
Software subscriptions	137,079	55,767
Subcontractor expenses	193,250	52,008
Total	**1,212,119**	**338,119**

(Expressed in Canadian Dollars except shares amounts or stated otherwise)

7. Other expenses

The following shows the details of other expenses:

	For the years ended September 30, 2025 $	September 30, 2024 $
Filing fees	-	-
Foreign currency losses	315	(8)
Miscellaneous expenses	3,842	10,591
Total	**4,157**	**10,583**

8. Accounts and other receivables

	September 30, 2025 $	September 30, 2024 $
Accounts receivable	53,714	-
Provision for expected credit losses	(25,698)	-
Sales tax refund receivable	-	-
Total	**28,016**	**-**

The Business evaluates credit losses on a periodic basis based on the aging and collectability of its receivables. The expected lifetime credit loss provision for accounts receivable is based on historical counterparty default rates and adjusted for relevant forward-looking information as required.

9. Accounts payable and accrued liabilities

	September 30, 2025 $	September 30, 2024 $
Trade payables and accrued liabilities	20,565	1,646
Other payables	5,198	2,443
Sales tax payable	423	-
Total	**26,186**	**4,089**

(Expressed in Canadian Dollars except shares amounts or stated otherwise)

10. Intangible assets

	Deferred Development Costs
Cost	**$**
As at October 1, 2023	-
Additions	240,721
As at September 30, 2024	**240,721**
Additions	500,873
As at September 30, 2025	**741,594**
Accumulated depreciation	
As at October 1, 2023	-
Depreciation for the year	13,697
As at September 30, 2024	**13,697**
Depreciation for the year	76,840
As at September 30, 2025	**90,537**
Net book value	
As at September 30, 2024	**227,024**
As at September 30, 2025	**651,057**

11. Income tax

The SalesCloser business is not a separate legal entity and has historically operated as a business unit of Wishpond Technologies Ltd. As a result, the Business has not filed separate income tax returns and has not been subject to income taxes on a standalone basis.

No current or deferred income tax expense or recovery has been recognized in these carve-out financial statements, as taxable income or losses attributable to the Business were reported by Wishpond. Income tax balances, including deferred tax assets and liabilities, have therefore not been allocated to the Business.

Upon completion of the Transaction and the transfer of the Business into a separate legal entity, the tax attributes, tax bases of assets and liabilities, and future income tax position of SalesCloser will be determined based on the post-transaction legal structure and applicable tax legislation.

(Expressed in Canadian Dollars except shares amounts or stated otherwise)

12. Related party transactions

Key management compensation

Key management personnel are those persons having authority and responsibility for planning, directing, and controlling the activities of the Business, directly or indirectly. The Business has determined the key personnel to be officers and directors of the Business. As the SalesCloser business was not a separate legal entity during the periods presented, it did not have officers or directors of its own.

For the periods presented, the Business's activities were under the direction of the key management personnel of Wishpond. The allocation of pro-rata expenses of Wishpond to the results of the Business results in the inclusion of a pro-rata portion of Wishpond's compensation for its key management personnel.

	For the years ended	
	September 30, 2025	**September 30, 2024**
	$	**$**
Salaries, wages, and benefits	151,013	131,165
Total	**151,013**	**131,165**

13. Capital disclosures and management

The Business's capital historically consisted of net funding provided by Wishpond in support of the SalesCloser business, which is reflected as net parent investment in these carve-out financial statements. The Business's primary objective when managing capital is to ensure sufficient liquidity to support ongoing operations, fund product development and growth initiatives, and meet its obligations as they become due. During the periods presented, capital requirements were managed within the context of Wishpond's overall capital management framework.

The Business is not subject to any externally imposed capital requirements. Management monitors capital on an ongoing basis and considers factors such as operating performance, forecasted cash flows, working capital requirements and general economic conditions when assessing capital needs. To fund future operations and growth initiatives, the Business expects to utilize existing working capital and obtain additional financing. The Business's ability to continue operations and realize its assets and discharge its liabilities in the normal course of business is dependent on its ability to generate cash from operations and access additional sources of financing, as required.

The Business's future capital requirements may be influenced by the timing and outcome of proposed financing and strategic transactions, as described in Note 1 and subsequent event disclosures in Note 16.

There were no changes to the Business's capital structure during the years ended September 30, 2025 and 2024.

15. Financial instruments

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Business's exposure to credit risk primarily relates to its cash and accounts receivable. The Business's cash is deposited with a Canadian chartered bank and, as a result, management believes the risk of loss on these items to be low. The Business recognizes an allowance for expected credit losses on accounts receivable when it is determined that all or a portion of an outstanding balance may be uncollectable. Collectability is reviewed on an ongoing basis and the allowance is established or adjusted as necessary. The Business does not typically extend credit to its customers, and customers are generally required to remit payment when invoices are provisioned. Customers are also required to provide a pre-authorized method of payment upon entering into a service contract.

Liquidity risk

Liquidity risk is the risk that the Business will not be able to meet its financial obligations as they fall due. Historically, the liquidity requirements of the Business were supported through cash balances attributable to the SalesCloser business, funding provided by Wishpond, and gross cash generated from operations. The Business manages liquidity risk through ongoing monitoring of cash requirements and operating expenditures.

Foreign currency risk

The Business holds cash balances in Canadian and U.S. dollars and a 10% movement in foreign exchange rates versus the U.S. dollar would result in an approximately $3,612 change in the Business's cash balance in the carve-out statements of financial position for the year ended September 30, 2025.

16. Contingencies

Management believes that adequate provisions have been recorded on the carve-out statements of financial position and statements of loss and comprehensive loss where required. Although it is not always possible to estimate the extent of potential costs, if any, management believes that the ultimate resolution of such contingencies will not have a material adverse impact on the results of operations, financial position or liquidity of the Business.

17. Subsequent events

On November 4, 2025, the Company entered into a non-binding letter of intent ("LOI") with G2M Cap Corp., Wishpond, and 1560320 B.C. Ltd. (dba "SalesCloser"), a wholly owned subsidiary incorporated on October 16, 2025, regarding the Transaction. If completed, the Transaction would result in SalesCloser becoming the primary business of a new publicly listed entity on the Exchange (the "Resulting Issuer"). Under the proposed structure, Wishpond would receive 22,750,000 shares in the capital of the Resulting Issuer ("Resulting Issuer Shares") at a deemed value of $0.75 per Resulting Issuer Share, representing an expected ownership of approximately 68% at closing of the Transaction. The Transaction is intended to allow Wishpond to reduce competing resource demands, improve cash flow, and focus on advancing its core marketing technology platform, while the Resulting Issuer would pursue dedicated funding as an independent entity. If the Transaction is completed, management expects that Wishpond will retain control of the resulting issuer under IFRS 10; however, a final assessment will be performed after execution of the definitive agreement and closing of the Transaction. Completion of the Transaction remains subject to negotiation and execution of a definitive agreement, completion of the related financings, shareholder approvals, Exchange approval, lender consent, and other customary closing conditions. In connection with the Transaction described above, SalesCloser also commenced a bridge financing (the "Bridge Financing") through the issuance of unsecured, non-interest-bearing convertible promissory notes (the "Notes"). The Notes mature in 2028 and are expected to automatically convert into an aggregate of 2,500,000 common shares of SalesCloser at a price of $0.60 per share immediately prior to the closing of the Transaction, with such shares to be exchanged for Resulting Issuer Shares on a one-for-one basis. If the Transaction is not completed, the Notes will remain outstanding as unsecured debt of SalesCloser with no conversion features.

On December 12, 2025, SalesCloser Technologies Inc. closed a fully subscribed private placement bridge financing for gross proceeds of $1,500,000 (the "Bridge Financing"). The Bridge Financing was completed through the issuance of unsecured convertible notes with zero interest and a three-year maturity. Upon completion of the Transaction, the notes will convert into common shares of the resulting issuer at a fixed conversion price of $0.60 per share, subject to the terms of the arrangement. A finder's fee in the form of warrants was issued in connection with the Bridge Financing. The Bridge Financing does not result in an adjustment to amounts recognized in the carve-out financial statements as at September 30, 2025.

On December 22, 2025, SalesCloser entered into a definitive master agreement with G2M and Wishpond (the "Definitive Agreement"), pursuant to which G2M will acquire all of the issued and outstanding securities of SalesCloser in connection with a reverse takeover qualifying transaction. Prior to completion of the qualifying transaction, the Definitive Agreement contemplates the transfer of the assets and liabilities comprising the SalesCloser business from Wishpond to SalesCloser Technologies Inc. through a series of steps. The Definitive Agreement then provides for the spin-out of the SalesCloser business into the resulting issuer and is subject to customary closing conditions, including shareholder and regulatory approvals. Neither the entry into the Definitive Agreement nor events arising therefrom result in adjustments to the amounts recognized in the carve-out financial statements as at September 30, 2025.

APPENDIX "B"
CARVE-OUT SALESCLOSER MANAGEMENT'S DISCUSSION & ANALYSIS FOR THE YEARS ENDED SEPTEMBER 30, 2025 AND 2024

(See attached)

Management's Discussion & Analysis ("MD&A")

For the Years Ended September 30, 2025 and 2024

All amounts herein are in Canadian Dollars unless otherwise stated.

INTRODUCTION

The following discussion and analysis, prepared by management (the "**MD&A**"), reviews carve-out financial statements reflecting the assets, liabilities, expenses and cash flows of the operations of the SalesCloser AI business associated with Wishpond Technologies Ltd. ("Wishpond"). This carve-out business (the "**Entity**" or the "**Company**"), is to be transferred to SalesCloser Technologies Inc. ("SpinCo" or the "Company"), a wholly owned subsidiary of Wishpond as of October 16, 2025. The MD&A should be read in conjunction with the carve-out financial statements for the years ended September 30, 2025 and 2024 (the "**Financial Statements**") and related notes for the corresponding periods, which have been prepared in Canadian dollars using International Financial Reporting Standards and International Accounting Standards as issued by the International Accounting Standards Board and Interpretations (collectively "**IFRS Accounting Standards**"). This MD&A is current as at February 17, 2026.

FORWARD-LOOKING STATEMENTS

Certain statements in this MD&A may constitute forward-looking statements, including those identified by the expressions such as "anticipate", "believe", "estimate", "expect", "foresee", "intend", "plan", or similar expressions to the extent that they relate to the Company or its management. The forward-looking statements are not historical facts but reflect the Company's current assumptions and expectations regarding future events. Forward-looking statements in this MD&A include but are not limited to statements regarding subscriber additions, the variability of the revenues going forward, anticipated market trends and technology adoption by customers and industry peers, anticipated growth in revenue and expenses, the potential impacts of additional expenditures on revenue growth rates, the sufficiency of cash on hand and the Company's ability to obtain the financing necessary to continue operations. There can be no assurance that such statements will prove to be accurate, and actual results and future events may differ materially from those anticipated in such statements. These forward-looking statements are subject to a number of risks and uncertainties that could cause actual results or events to differ materially from current expectations and assumptions.

Please see the "Risks & Uncertainties" section in this document for a complete discussion of these and other risks. Readers are cautioned not to place undue reliance on forward-looking statements. Management undertakes no obligation to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise, except as required by applicable law.

OVERVIEW

On December 22, 2025, Wishpond, G2M Cap Corp. ("**G2M**"), and the Company entered into a definitive master agreement (the "**Definitive Agreement**") pursuant to which G2M will, through a series of steps, acquire all of the issued and outstanding securities of SalesCloser in connection with a qualifying transaction under the policies of the TSX Venture Exchange (the "**Transaction**").

SalesCloser represents a conversational AI sales automation business that was developed and operated within Wishpond. The Transaction is intended to effect the spin-out of the SalesCloser business into a standalone public company, enabling dedicated management focus, capital allocation, and access to public markets, while allowing Wishpond to continue to focus on its core marketing technology operations. Upon completion of the Transaction, Wishpond is expected to retain a controlling ownership interest in the resulting issuer.

The Transaction is expected to be completed by way of a series of steps, including a three-cornered amalgamation, and will constitute G2M's qualifying transaction pursuant to TSX Venture Exchange Policy 2.4. Completion of the Transaction is subject to customary closing conditions, including the approval of the

TSX Venture Exchange, applicable shareholder approvals, and the completion of associated financing transactions.

<u>SalesCloser Business</u>

SalesCloser is a conversational AI sales automation platform that was developed and operated within Wishpond prior to the Transaction. The platform enables businesses to automate and scale sales activities, including lead qualification, product demonstrations, scheduling, and follow-up communications, through voice, video, and digital channels.

SalesCloser is offered on a subscription basis and generates revenue primarily from recurring subscription fees. The business commenced commercial operations during fiscal 2024 and has historically relied on Wishpond for funding, shared services, and operational support. As described in the carve-out financial statements, SalesCloser did not operate as a standalone legal entity during the periods presented.

Upon completion of the Transaction, the SalesCloser business is expected to operate as a standalone public company with dedicated management and capital resources. In connection with the Transaction, G2M Cap Corp. is expected to change its name to SalesCloser Technologies Inc. and apply to list its common shares on the TSX Venture Exchange. There can be no assurance that the Transaction will be completed on the terms currently contemplated or at all.

OPERATIONAL HIGHLIGHTS

Significant developments for the years ended September 30, 2025 and 2024

<u>Product Development and Operations</u>

- On December 7, 2023, the Company announced it filed a non-provisional utility patent, entitled Virtual Artificial Intelligence (AI) Representative, to protect the underlying technologies of its SalesCloser AI platform that can perform automated demos, calls and presentations. The technology is a breakthrough in AI-powered presentation technology utilizing advanced large language models and deep learning techniques for voice synthesis. This innovative AI-based platform acts as a “Virtual AI Representative” and can engage in conversations and deliver presentations in real-time through various meeting applications, showcasing its versatility and efficiency.

- On February 7, 2024, SalesCloser announced its beta launch (the “**Beta**”) of its proprietary AI-powered sales platform that the Company anticipates will be able to deliver personalized, round-the-clock sales calls and product demos without the need for human intervention. The SalesCloser Beta program had several hundred businesses already signed up for its launch and the Company invites businesses of all sizes and industries to continue signing up for the program.

- On April 4, 2024, the Company commercially launched SalesCloser. The virtual agent platform can work 24×7 to engage leads, close deals, and deliver insights in ten different languages. SalesCloser can also be adapted for use across a diverse range of industries such as software/SaaS, professional services, financial services, education, travel & hospitality, insurance, and more.

- On August 19, 2024, the Company launched a new Integrations Marketplace for its AI-powered virtual sales agent, SalesCloser AI. The Integrations Marketplace is designed to seamlessly integrate SalesCloser with a wide range of tools, including CRM systems, email marketing platforms, and task management software, enhancing efficiency and sales effectiveness through advanced workflow automation.

- On January 9, 2025, the Company filed a non-provisional utility patent application, entitled “Enhanced State Manager In a Virtual AI Representative”, for the enhanced state manager technology within its SalesCloser virtual AI agents. This technology is expected to improve the ability of AI systems to manage complex, real-world conversations, addressing challenges such as interruptions, tangential topics, and premature conversation endings. This is Wishpond’s second patent application related to SalesCloser’s virtual AI agents.

- On February 6, 2025, the Company filed a non-provisional utility patent application, entitled “Human Takeover in a Virtual AI Representative”, for its human takeover technology which allows human operators to seamlessly assume control of a call from an automated AI call agent when necessary. This innovation bridges the gap between AI-driven interactions and human oversight, ensuring smooth and contextually rich customer experiences.

- On February 25, 2025, the Company announced the launch of its SalesCloser AI White-Label Reseller Program (the “**White-Label Reseller Program**”), allowing agencies and businesses to brand and resell the Company’s AI-powered sales solution as their own. Under the White Label Program, companies are expected to be able to enhance their brand identity, expand sales service offerings, and increase customer loyalty. In the view of management of the Company, the White-Label Reseller Program is expected to drive new revenue streams by expanding the market reach of SalesCloser and accelerating its adoption.

- On May 21, 2025, the Company achieved a key milestone with $1 million in Annual Recurring Revenue (“ARR”). This milestone reflects the growing demand for AI-driven sales automation solutions and the scalability of the Company’s platform.

- On August 21, 2025, the Company filed a non-provisional utility patent application, entitled ‘Self-Testing in a Virtual AI Representative’, which enables a virtual AI agent to undergo rigorous pre-engagement simulations before interacting with real users. This innovation in self-testing technology represents a significant step forward in AI reliability, ensuring seamless and accurate interactions with users from the outset. This marks the fourth patent application the Company has filed, underscoring the Company’s commitment to innovation in AI-driven sales and marketing automation.

- On September 4, 2025, the Company filed three new non-provisional utility patent applications in connection with its AI-enabled sales platform, SalesCloser. These three filings bring SalesCloser’s total patent applications to seven, reinforcing the Company’s commitment to advancing autonomous, human-like AI sales agents that deliver higher reliability, productivity and conversion outcomes. The three patent applications consisted of the following:
    - A Conversational AI Assistant for Dynamic Agent Sequence Building, which enables users to design and manage AI voice agents via a chat-based workflow builder that accepts uploads, provides visual layouts, revision history and simulation mode to accelerate deployment.
    - Adaptive Voicemail and IVR Detection for AI-Driven Call Automation, which empowers outbound AI agents to detect live humans, voicemail or IVR menus in real time, and then choose whether to deliver a message, disconnect or navigate to a human, improving call-campaign efficiency.
    - An AI-Driven Conversational Appointment Scheduling System, which allows the AI agent to connect with calendar systems during live conversation, propose and confirm times, handle rescheduling, thereby eliminate scheduling friction and shorten sales cycles.

Events subsequent to September 30, 2025

- On November 4, 2025, the Company entered into a non-binding letter of intent ("**LOI**") with G2M Cap Corp., Wishpond, and 1560320 B.C. Ltd. (dba "**SalesCloser**"), a wholly owned subsidiary incorporated on October 16, 2025, regarding the Transaction. If completed, the Transaction would result in SalesCloser becoming the primary business of a new publicly listed entity on the Exchange (the "**Resulting Issuer**"). Under the proposed structure, Wishpond would receive 22,750,000 shares in the capital of the Resulting Issuer ("**Resulting Issuer Shares**") at a deemed value of $0.75 per Resulting Issuer Share, representing an expected ownership of approximately 68% at closing of the Transaction. The Transaction is intended to allow Wishpond to reduce competing resource demands, improve cash flow, and focus on advancing its core marketing technology platform, while the Resulting Issuer would pursue dedicated funding as an independent entity. If the Transaction is completed, management expects that Wishpond will retain control of the resulting issuer under IFRS 10; however, a final assessment will be performed after execution of the definitive agreement and closing of the Transaction. Completion of the Transaction remains subject to negotiation and execution of a definitive agreement, completion of the related financings, shareholder approvals, Exchange approval, lender consent, and other customary closing conditions. In connection with the Transaction described above, SalesCloser also commenced a bridge financing (the "**Bridge Financing**") through the issuance of unsecured, non-interest-bearing convertible promissory notes (the "**Notes**"). The Notes mature in 2028 and are expected to automatically convert into an aggregate of 2,500,000 common shares of SalesCloser at a price of $0.60 per share immediately prior to the closing of the Transaction, with such shares to be exchanged for Resulting Issuer Shares on a one-for-one basis. If the Transaction is not completed, the Notes will remain outstanding as unsecured debt of SalesCloser with no conversion features.

- On December 12, 2025, SalesCloser closed the fully subscribed Bridge Financing for gross proceeds of $1.5 million in connection with the Transaction. The Bridge Financing was completed through the issuance of unsecured, non-interest-bearing convertible notes with a three-year maturity, which are convertible into common shares of the resulting issuer upon completion of the qualifying transaction, subject to the terms of the arrangement. The proceeds of the Bridge Financing are intended to be used to support the SalesCloser business, transaction-related costs, and general working capital. Completion of the Transaction remains subject to customary closing conditions, including Exchange approval.

- On December 22, 2025, SalesCloser entered into the Definitive Agreement. Pursuant to the Definitive Agreement, G2M will acquire all of the issued and outstanding securities of SalesCloser in connection with a reverse takeover transaction, following which G2M is expected to change its name to SalesCloser Technologies Ltd. and apply to list its common shares on the TSX Venture Exchange. Completion of the Transaction remains subject to customary closing conditions, including Exchange approval, shareholder approvals, completion of related financings, and other regulatory and third-party consents. There can be no assurance that the transaction will be completed on the terms currently contemplated or at all.

RESULTS OF OPERATIONS

The carve-out statements of loss and comprehensive loss reflect the historical results of operations of the SalesCloser business derived from the accounting records of Wishpond. Revenues and expenses that were directly attributable to the SalesCloser business have been included based on specific identification.

Certain costs incurred by Wishpond that supported the SalesCloser business but were not separately tracked at the product level, including personnel costs, cloud infrastructure, research and development, sales and marketing, and general and administrative expenses, have been allocated to the SalesCloser business. These allocations were based on allocation methodologies and relevant drivers, including headcount, usage metrics, and management estimates, that management believes reasonably reflect the utilization of such services by the SalesCloser business during the periods presented.

Accordingly, the historical results presented may not be indicative of the results that would have been achieved had the SalesCloser business operated as a separate standalone entity during the periods presented, nor are they necessarily indicative of future operating results.

	For the years ended	
	September 30, 2025	**September 30, 2024**
	$	$
Revenue	677,963	6,527
Cost of sales	219,982	24,310
Gross profit	**457,981**	**(17,783)**
Operating expenses		
General and administrative expenses	1,212,119	338,119
Depreciation and amortization	76,840	13,697
Sales and marketing	261,007	8,591
Total operating expenses	1,549,966	360,407
Operating loss	**(1,091,985)**	**(378,190)**
Other expenses	4,157	10,583
Net loss for the year	**(1,096,142)**	**(388,773)**
Other comprehensive (income) loss		
Items that will or may be reclassified to profit or loss:		
Exchange difference on translation of foreign operations	(5,678)	3,197
Total comprehensive loss for the year	**(1,090,464)**	**(391,970)**

Year ended September 30, 2025 compared to year ended September 30, 2024

Revenue for the year ended September 30, 2025 was $677,963, compared to $6,527 for the year ended September 30, 2024. The increase reflects the commencement and expansion of commercial operations of the SalesCloser platform during fiscal 2025, whereas fiscal 2024 primarily reflected early-stage development activities with minimal revenue generation.

Cost of sales increased to $219,982 for the year ended September 30, 2025, compared to $24,310 in the prior year. The increase is attributable to higher platform usage, cloud infrastructure costs, and third-party service costs associated with supporting a growing customer base.

Gross profit for the year ended September 30, 2025 was $457,981, compared to a gross loss of $17,783 in the prior year. The improvement reflects increased revenue during fiscal 2025 as the SalesCloser platform transitioned further from development to commercialization, while certain costs included in cost of sales, such as software infrastructure, customer support, and account management resources, were incurred in advance of anticipated revenue growth. As a result, gross margin during the period may not be indicative of margins that may be achieved as revenue scales.

Total operating expenses were $1,549,966 for the year ended September 30, 2025, compared to $360,407 for the year ended September 30, 2024. The increase was primarily driven by higher salaries, wages and employee benefits, sales and marketing expenses, software subscriptions, and subcontractor costs, reflecting increased investment in commercial development, customer acquisition, and operational support as the SalesCloser business transitioned from development to commercialization.

Operating loss for the year ended September 30, 2025 was $1,091,985, compared to an operating loss of $378,190 in the prior year. The increase in operating loss reflects continued investment in scaling the business during fiscal 2025.

Loss before income taxes for the year ended September 30, 2025 was $1,096,142, compared to a loss before income taxes of $388,773 for the year ended September 30, 2024.

Other expenses for the year ended September 30, 2025 was $4,157, compared to $10,583 for the year ended September 30, 2024. Other expenses consist of miscellaneous expenses.

LIQUIDITY AND CAPITAL RESOURCES

Cashflow Summary

	For the years ended	
	September 30, 2025 $	September 30, 2024 $
Cash flows provided by (used in)		
Operating activities		
Net loss for the period	(1,096,142)	(388,773)
Adjustments to net loss for non-cash items:		
Depreciation and amortization	76,840	13,697
Unrealized foreign exchange	(5,678)	3,197
Change in non-cash operating items:		
Accounts and other receivables	(28,016)	-
Prepaid expenses	(4,629)	-
Accounts payable and accrued liabilities	22,097	4,089
Deferred revenue	86,976	-
Net cash used in operating activities	**(948,552)**	**(367,790)**
Investing activities		
Additions to intangible assets	(500,873)	(240,721)
Net cash used in investing activities	**(500,873)**	**(240,721)**
Financing activities		
Net contributions from Wishpond	1,476,194	615,419
Subscriptions received in advance	-	-
Net cash provided by financing activities	**1,476,194**	**615,419**
Net increase in cash	**26,769**	**6,908**
Cash - beginning of the year	**6,908**	**-**
Cash - end of the year	**33,677**	**6,908**

The SalesCloser business did not operate as a standalone legal entity during the periods presented; however, certain cash balances and cash transactions were separately identifiable and attributable to the SalesCloser business within Wishpond's centralized treasury and accounting systems. Liquidity and funding requirements of the SalesCloser business were primarily managed by Wishpond, including the provision of funding to support operating and investing activities.

Accordingly, the carve-out statements of cash flows reflect cash flows attributable to the SalesCloser business, including both cash transactions directly attributable to the SalesCloser business and allocations of centrally managed cash flows of Wishpond that relate to the SalesCloser business.

Cash flows from operating activities during the periods presented primarily reflect net losses incurred as the SalesCloser business invested in commercial development, commercialization, and operational support. Cash flows from investing activities, where applicable, primarily relate to investments in software development and technology infrastructure.

Net Capital of the Company

	Net parent investment $
Balance at September 30, 2023	-
Net contributions from Wishpond	615,419
Net loss for the year	(388,773)
Balance at September 30, 2024	**226,646**
Balance at September 30, 2024	**226,646**
Net contributions from Wishpond	1,476,194
Net loss for the year	(1,096,142)
Balance at September 30, 2025	**606,698**

RELATED PARTY TRANSACTIONS

The SalesCloser business historically operated as part of Wishpond and, as a result, entered into various related party transactions with Wishpond during the periods presented. These transactions primarily consisted of funding provided by Wishpond to support operating and investing activities, as well as the provision of shared services, including personnel, technology infrastructure, research and development, sales and marketing, and general and administrative support.

Certain costs incurred by Wishpond that supported the SalesCloser business but were not separately tracked at the product level were allocated to the SalesCloser business using allocation methodologies that management believes reasonably reflect the utilization of such services during the periods presented. In addition, during the periods presented, the SalesCloser business operated under the direction of Wishpond, and a pro-rata portion of Wishpond's key management personnel costs was allocated to the SalesCloser business.

Further information regarding related party transactions, including key management compensation and related balances, is disclosed in Note 11 to the accompanying carve-out financial statements.

Subsequent to the reporting period, the SalesCloser business completed a bridge financing, as described in the Liquidity and Capital Resources section of this MD&A and in the accompanying carve-out financial statements.

MATERIAL ACCOUNTING POLICY INFORMATION

The carve-out financial statements have been prepared using accounting policies in compliance with **IFRS Accounting Standards**. The accounting policies applied are detailed in Note 3 of the carve-out financial statements.

CRITICAL ACCOUNTING ESTIMATES:

The preparation of the SalesCloser carve-out financial statements in conformity with IFRS Accounting Standards requires management to make estimates, judgements, and assumptions that affect the reported amounts of assets, liabilities, revenue, expenses, and related disclosures. Actual results may differ from these estimates. Significant accounting estimates and judgements are described in the notes to the accompanying carve-out financial statements. The most significant estimates and judgements applicable to the SalesCloser carve-out financial statements are summarized below.

Carve-out allocations

The carve-out financial statements include allocations of certain costs incurred by Wishpond that supported the SalesCloser business but were not separately tracked at the product level. These costs include personnel costs, cloud infrastructure, research and development, sales and marketing, and general and administrative expenses. Management applied allocation methodologies based on relevant drivers, including headcount, usage metrics, and management estimates, which management believes reasonably reflect the utilization of such services by the SalesCloser business during the periods presented. Actual results may have differed had the SalesCloser business operated as a standalone entity.

Going concern assessment

In preparing the carve-out financial statements, management is required to assess whether events or conditions exist that may cast significant doubt on the SalesCloser business's ability to continue as a going concern. This assessment involves judgment and is based on factors including historical operating results, funding arrangements, and access to capital. Further information regarding the going concern assessment is disclosed in the accompanying carve-out financial statements.

Determination of functional currency

The functional currency of the SalesCloser business has been determined to be the U.S. dollar, reflecting the primary economic environment in which it operates, including the currency of revenues, operating costs, and financing activities.

NEW ACCOUNTING PRONOUNCEMENTS

The Entity has not yet begun the process of assessing the impact of other new and amended standards that are effective for annual periods beginning on or after October 1, 2025 that will have an impact on its financial statements or whether to early adopt any of the new requirements.

Off-Balance Sheet Arrangements

The Company had no off-balance sheet arrangements as at September 30, 2025 or as at the date hereof.

RISK MANAGEMENT AND FINANCIAL INSTRUMENTS

The SalesCloser business is exposed to certain financial risks arising in the normal course of operations, including credit risk, liquidity risk, and foreign currency risk. These risks are managed through operating practices and oversight provided by Wishpond during the periods presented. The following discussion summarizes the principal financial risks applicable to the SalesCloser business. Additional information regarding financial instruments and related risks is disclosed in the accompanying carve-out financial statements.

<u>Credit risk</u>

Credit risk represents the risk of financial loss arising from a customer's failure to discharge an obligation. Credit risk primarily relates to accounts receivable arising from subscription-based services. The SalesCloser business generally requires customers to provide a pre-authorized method of payment upon entering into a service contract and does not typically extend credit. Accounts receivable are monitored on an ongoing basis, and expected credit losses are recorded where necessary.

<u>Liquidity risk</u>

Liquidity risk represents the risk that the SalesCloser business will be unable to meet its financial obligations as they become due. Historically, liquidity requirements of the SalesCloser business were funded through a combination of cash generated from operations, cash balances attributable to the SalesCloser business, and funding provided by Wishpond. Further information regarding liquidity and capital resources is discussed in the Liquidity and Capital Resources section of this MD&A and in the accompanying carve-out financial statements.

Foreign currency risk

The SalesCloser business is exposed to foreign currency risk primarily due to revenues and costs denominated in Canadian dollars. Fluctuations in foreign exchange rates may impact reported results and cash balances. Further information regarding foreign currency risk, including sensitivity analysis, is disclosed in the accompanying carve-out financial statements.

RISKS & UNCERTAINTIES:

The SalesCloser business is subject to various risks and uncertainties that could materially and adversely affect its historical results of operations, financial condition and future prospects. The risks described below are not a definitive list of all risks. Additional risks and uncertainties, including those currently unknown or considered immaterial, may also adversely affect the SalesCloser business.

Limited Operating History

SalesCloser is an early-stage business with a limited operating history. As a result, its historical results may not be indicative of future performance, and investors may have limited information upon which to evaluate the SalesCloser business and its prospects.

Reliance on Wishpond and carve-out limitations

Historically, SalesCloser operated as a business unit of Wishpond and relied on Wishpond for funding, management oversight and shared services, including personnel, technology infrastructure, finance, legal and administrative support. The carve-out financial statements include allocations of certain costs that were not separately tracked at the product level and may not reflect the costs that would have been incurred had SalesCloser operated as a standalone entity. Following separation, SalesCloser may require additional standalone capabilities and resources, and there can be no assurance that such resources will be available on acceptable terms or at all.

Global Economic and Market Conditions

Volatile global economic conditions, including inflationary pressures, higher interest rates, geopolitical instability and reduced access to capital markets, may adversely affect customer spending, purchasing decisions and SalesCloser’s ability to obtain financing on acceptable terms. Prolonged economic uncertainty could negatively impact revenue growth, operating results and liquidity.

History of Losses and Ability to Achieve Profitability

SalesCloser has incurred operating losses and may continue to incur losses as it invests in product development, sales and marketing, and operating infrastructure. There can be no assurance that SalesCloser will achieve profitability or, if achieved, that profitability will be sustained.

Credit and Liquidity Risk

SalesCloser is exposed to credit risk primarily through accounts receivable from customers and the risk of non-payment. SalesCloser generally requires customers to provide a pre-authorized method of payment upon entering into a service contract and does not typically extend credit. However, amounts outstanding may become uncollectable in certain circumstances due to customer disputes, cancellations, or payment failures. Management monitors collectability on an ongoing basis and establishes estimates for expected credit losses where appropriate.

SalesCloser is also exposed to liquidity risk, including the risk that it may not have sufficient liquidity to meet its financial obligations as they become due or to fund planned operating and growth initiatives. Historically, SalesCloser's liquidity requirements were supported through a combination of cash generated from operations, cash balances attributable to the SalesCloser business, and funding provided by Wishpond as part of its historical integration within the Wishpond group.

Liquidity risk may be impacted by the timing of customer receipts, variability in operating cash flows, increases in operating expenses, or delays in obtaining external financing. SalesCloser also relies on third-party service providers and vendors for key elements of its operating infrastructure. Disruptions to these relationships or adverse changes in commercial terms could increase costs or negatively impact liquidity.

Access to Financing and Going Concern

SalesCloser has incurred operating losses and expects to continue to require additional capital to fund operations, product development, sales and marketing initiatives, and the build-out of standalone infrastructure following separation from Wishpond. Historically, SalesCloser's operations were supported by funding provided by Wishpond. Following separation, SalesCloser's ability to continue operations will depend on its ability to generate cash from operations and to obtain additional financing as required.

There can be no assurance that additional financing will be available when needed or on terms acceptable to SalesCloser, or at all. A failure to secure sufficient funding could require SalesCloser to curtail operations, delay or reduce planned development initiatives, reduce headcount, or pursue alternative strategic options.

Management believes that SalesCloser's ability to continue as a going concern is dependent on its ability to execute its business plan, improve operating performance over time, and secure additional financing as required. These factors represent inherent uncertainties that could adversely affect SalesCloser's future financial condition and results of operations.

Management of Growth

SalesCloser's ability to execute its business plan will depend in part on effectively scaling operations, systems and personnel. Rapid growth may place strain on internal processes and controls and may require additional investment in people and infrastructure. Failure to manage growth effectively could adversely affect customer experience, operating results and financial condition.

Technology and Product Performance Risks

SalesCloser's products are complex and may contain errors, defects or vulnerabilities that are discovered from time to time. Errors or failures in SalesCloser's software, including AI-enabled functionality, could result in service interruptions, customer dissatisfaction, reputational harm, increased support and remediation costs, delayed product releases, or reduced sales.

Although SalesCloser employs testing and quality assurance processes, there can be no assurance that all errors or defects will be identified or resolved in a timely manner. Any significant product issues could adversely affect SalesCloser's operating results and financial condition.

Dependence on Technology Development and AI-related Risks

SalesCloser's business depends on the continued development, reliability and market acceptance of its technology platform, including artificial intelligence-enabled features. AI technologies present risks, including biased or inaccurate outputs, operational errors, system reliability issues and evolving regulatory and customer expectations. Any failure to manage these risks effectively could adversely affect SalesCloser's reputation, customer relationships and operating results.

Cybersecurity, Data Protection and Privacy

SalesCloser collects, stores and processes data in the ordinary course of its operations and relies on third-party infrastructure and service providers. Cybersecurity incidents or data breaches could result in service interruptions, regulatory investigations, litigation, reputational harm and remediation costs. The regulatory environment relating to privacy and data protection continues to evolve and may increase compliance costs or require changes to products and processes.

Competition

SalesCloser operates in a competitive market for SaaS and AI-enabled sales and customer engagement solutions. Competitors may have greater financial, engineering, marketing and customer support resources, and may introduce products or features that are more attractive to customers. Increased competition could result in pricing pressure, higher customer acquisition costs, reduced gross margins and loss of market share.

Customer Acquisition and Retention

SalesCloser's success depends on its ability to attract new customers and retain existing customers. Competitive pressures, changes in customer preferences, pricing sensitivity, product performance or failure to deliver expected value could negatively impact customer acquisition and retention. Any deterioration in customer growth or retention could adversely affect revenue, operating results and long-term growth prospects.

Intellectual Property Risks

SalesCloser's success depends in part on its ability to protect its proprietary technology, software, algorithms, trademarks and other intellectual property. Unauthorized use, copying or infringement by third parties, or challenges to SalesCloser's intellectual property rights, could erode competitive advantages and require costly enforcement actions.

SalesCloser may also be subject to claims that its products or services infringe third-party intellectual property rights. Any such claims, whether or not successful, could be expensive, time-consuming and divert management attention, and could adversely affect SalesCloser's business, financial condition and results of operations.

Dependence on Key Personnel

SalesCloser's success depends on the continued availability of key management, technical and sales personnel. The loss of key individuals or the inability to attract and retain qualified personnel could adversely affect product development, customer relationships and execution of business strategy

Conflicts of Interest

Certain officers and directors of SalesCloser are also officers or directors of Wishpond and may have interests in other business activities. As a result, potential conflicts of interest may arise from time to time.

Employee and Contractor Misconduct

SalesCloser may be exposed to risks associated with fraudulent, illegal or unethical activities by employees, contractors or consultants. Such misconduct could include violations of applicable laws or internal policies, improper use or disclosure of confidential information, or failures in financial reporting controls.

While SalesCloser seeks to maintain appropriate internal controls and compliance procedures, there can be no assurance that such measures will be effective in preventing or detecting all instances of misconduct. Any such events could result in reputational damage, financial loss or regulatory scrutiny.

SalesCloser expects that any such conflicts will be addressed in accordance with applicable laws and fiduciary duties, including disclosure of conflicts and, where appropriate, abstention from decision-making. However, there can be no assurance that conflicts of interest will not arise or that they will not adversely affect SalesCloser's business or operations.

Regulatory Environment (including AI, Data, Marketing and Anti-Money Laundering)

SalesCloser operates in a regulatory environment that is subject to ongoing change and increasing scrutiny, including laws and regulations related to artificial intelligence, data protection and privacy, electronic communications, marketing practices, consumer protection, financial recordkeeping and anti-money laundering.

SalesCloser's products and services involve the collection, processing and storage of data and the use of artificial intelligence–enabled functionality. As a result, SalesCloser is subject to evolving privacy, data protection and AI-specific regulatory frameworks in the jurisdictions in which it operates. Regulatory developments, including the introduction of new or amended legislation governing artificial intelligence systems, automated decision-making, data usage and transparency requirements, may impose additional compliance obligations, restrict certain product features or increase operating and development costs. There can be no assurance that SalesCloser will be able to comply with such requirements on a timely or cost-effective basis.

SalesCloser is also subject to laws and regulations governing marketing practices, electronic communications and customer engagement activities. Changes in the interpretation or enforcement of these regulations could limit SalesCloser's ability to market its products or provide certain services, require modifications to its platform, or result in increased compliance costs. Failure to comply with applicable marketing or consumer protection regulations could result in fines, penalties, litigation or reputational harm.

In addition, SalesCloser is subject to applicable financial recordkeeping, anti-money laundering and proceeds-of-crime legislation in the jurisdictions in which it operates. Although SalesCloser seeks to comply with applicable regulatory requirements, there can be no assurance that its policies, procedures and controls will be sufficient to prevent violations or regulatory scrutiny. Any failure to comply with such requirements could result in enforcement actions, fines, penalties, increased compliance costs or reputational damage, which could adversely affect SalesCloser's business, financial condition and results of operations.

The regulatory landscape applicable to SalesCloser continues to evolve, and increased regulation or enforcement could require significant management time and attention, increase operating costs, restrict business activities or adversely affect SalesCloser's ability to grow and compete effectively.

Forecasting Uncertainty

SalesCloser operates in a rapidly evolving and competitive market, and forecasting future results involves significant judgment. Actual results may differ materially from management expectations due to changes in market conditions, customer demand, competition or other factors.

Foreign Exchange Risk

SalesCloser is exposed to foreign exchange risk as a significant portion of its revenues and certain operating costs are denominated in U.S. dollars, while its financial statements are presented in Canadian dollars. Fluctuations in foreign exchange rates, particularly between the Canadian dollar and the U.S. dollar, may impact SalesCloser's reported results of operations, financial position and cash flows.

APPENDIX “C”
UNAUDITED CONDENSED INTERIM CARVE-OUT FINANCIAL STATEMENTS OF SALESCLOSER FOR THE THREE MONTHS ENDED DECEMBER 31, 2025 AND 2024

(See attached)

Condensed Interim Carve-Out Financial Statements

For the Three Months Ended December 31, 2025 and 2024

Unaudited and Expressed in Canadian Dollars

(Expressed in Canadian Dollars except shares amounts or stated otherwise, unaudited)

	For the three months ended	
	December 31, 2025	**December 31, 2024**
	$	$
Revenue (Note 5)	380,020	26,053
Cost of sales	89,210	17,213
Gross profit	**290,810**	**8,840**
Operating expenses		
General and administrative expenses (Note 6)	543,522	114,843
Depreciation and amortization	27,128	15,322
Sales and marketing	152,918	14,992
Total operating expenses	**723,568**	**145,157**
Operating loss	**(432,758)**	**(136,317)**
Other expenses (Note 7)	10,843	98
Net loss for the period	**(443,601)**	**(136,415)**
Other comprehensive (income) loss		
Items that will or may be reclassified to profit or loss:		
Exchange difference on translation of foreign operations	8,384	(2,542)
Total comprehensive loss for the period	**(451,985)**	**(133,873)**

The accompanying notes are an integral part of these condensed interim carve-out financial statements

(Expressed in Canadian Dollars except shares amounts or stated otherwise, unaudited)

	As at December 31, 2025	**As at September 30, 2025**
	$	$
Assets		
Current		
Cash	1,560,839	33,677
Accounts and other receivables (Note 8)	28,508	28,016
Prepaid expenses	5,053	4,629
Total current assets	**1,594,400**	**66,322**
Intangible assets (Note 10)	738,686	651,057
Total assets	**2,333,086**	**717,379**
Liabilities and net parent investment		
Current		
Accounts payable and accrued liabilities (Note 9)	145,617	26,186
Deferred revenue	79,754	86,976
Convertible Note (Note 11)	849,584	-
Total current liabilities	**1,074,955**	**113,162**
Total liabilities	**1,074,955**	**113,162**
Net parent investment	602,458	606,698
Contributed surplus	659,905	-
Accumulated foreign currency translation adjustment	(4,232)	(2,481)
Total liabilities and net parent investment	**2,333,086**	**717,379**

Nature of operations and going concern (Note 1)

Approved by the Director:

"Adrian Lim"
Director

(Expressed in Canadian Dollars except shares amounts or stated otherwise, unaudited)

	Net parent investment
	$
Balance at September 30, 2024	**226,646**
Net contributions from parent company	1,476,194
Net loss for the year	(1,096,142)
Balance at September 30, 2025	**606,698**
Net contributions from parent company	439,361
Net loss for the period	(443,601)
Balance at December 31, 2025	**602,458**

The accompanying notes are an integral part of these condensed interim carve-out financial statements

(Expressed in Canadian Dollars except shares amounts or stated otherwise, unaudited)

	For the three months ended	
	December 31, 2025	**December 31, 2024**
	$	$
Cash flows provided by (used in)		
Operating activities		
Net loss for the period	(443,601)	(136,415)
Adjustments to net loss for non-cash items:		
Depreciation and amortization	27,128	15,322
Accretion expense	13,310	-
Unrealized foreign exchange	(1,751)	(14,151)
Change in non-cash operating items:		
Accounts and other receivables	(492)	(2,377)
Prepaid expenses	(424)	-
Accounts payable and accrued liabilities	119,431	5,770
Deferred revenue	(7,222)	17,749
Net cash used in operating activities	**(293,621)**	**(114,102)**
Investing activities		
Additions to intangible assets (Note 10)	(114,757)	(125,048)
Net cash used in investing activities	**(114,757)**	**(125,048)**
Financing activities		
Net contributions from parent company	439,361	235,421
Convertible Note (Note 11)	1,496,179	-
Net cash provided by financing activities	**1,935,540**	**235,421**
Net increase in cash	**1,527,162**	**(3,729)**
Cash - beginning of the period	**33,677**	**6,908**
Cash - end of the period	**1,560,839**	**3,179**

The accompanying notes are an integral part of these condensed interim carve-out financial statements

1. Nature of operations and going concern

These condensed interim carve-out financial statements reflect the assets, liabilities, revenues, expenses and cash flows of the SalesCloser business (the "Business"), a conversational AI sales automation platform developed and operated within Wishpond Technologies Ltd. ("Wishpond"). Wishpond is incorporated in Canada and its principal place of business is in Vancouver, British Columbia, Canada.

On October 16, 2025, 1560320 B.C. Ltd. was incorporated in British Columbia to facilitate a financing transaction related to the Business and was subsequently renamed SalesCloser Technologies Inc. ("SalesCloser Inc."). This entity issued convertible notes and received the related financing proceeds, which are recorded in these condensed interim carve-out financial statements (Note 11).

These financial statements present the results of the Business for the three months ended December 31, 2025 and December 31, 2024.

The Business represents a product line and related operations that were historically integrated within Wishpond and did not operate as a separate legal entity or standalone business during the periods presented. Although SalesCloser Technologies Inc. ("SalesCloser") was incorporated as a wholly-owned subsidiary of Wishpond on October 16, 2025, the assets, liabilities and operations comprising the Business continued to reside within Wishpond during the periods presented and had not yet been transferred to SalesCloser.

Accordingly, these condensed interim carve-out financial statements have been prepared from the historical accounting records of Wishpond and are presented on a carve-out basis for the purpose of presenting the historical financial position, results of operations and cash flows of the Business.

As further described in Note 3, the accounting policies applied in these condensed interim carve-out financial statements are, to the extent applicable, consistent with those applied in the Business's audited carve-out financial statements for the years ended September 30, 2025 and September 30, 2024. These condensed interim carve-out financial statements do not represent the first-time adoption of IFRS Accounting Standards by the SalesCloser business, as the financial information has been prepared using historical records of Wishpond, which prepares its consolidated financial statements in accordance with IFRS Accounting Standards.

Transaction

On December 22, 2025, Wishpond entered into a definitive master agreement (the "Definitive Agreement") with G2M Cap Corp. ("G2M") and SalesCloser, pursuant to which G2M will acquire all of the issued and outstanding securities of SalesCloser in a transaction constituting a reverse takeover and qualifying transaction under TSX Venture Exchange policies (the "Transaction").

In connection with the Transaction, and prior to its completion, Wishpond intends to transfer to SalesCloser substantially all of the assets and liabilities comprising the Business, including software and source code, intellectual property, customer contracts, data assets, brand assets, and related operational know-how. G2M will, through a series of steps including a three-cornered amalgamation, acquire all of the issued and outstanding securities of SalesCloser in exchange for securities of G2M, constituting a reverse takeover of G2M. Upon completion of the Transaction, SalesCloser will become a wholly-owned subsidiary of G2M, and G2M is expected to be renamed SalesCloser Technologies Inc. The resulting issuer is expected to apply to list its common shares on the TSX Venture Exchange.

Following completion of the Transaction, Wishpond is expected to retain a controlling ownership interest in the resulting issuer.

These condensed interim carve-out financial statements have been prepared solely for the purpose of inclusion in the disclosure documents required in connection with the Transaction and should be read in conjunction with the audited carve-out financial statements of the Business for the years ended September 30, 2025 and September 30, 2024.

The condensed interim carve-out financial statements have been prepared on a going-concern basis, which contemplates the realization of assets and the settlement of liabilities in the normal course of business. During the periods presented, the Business was not operated as a separate legal entity and was financially supported by Wishpond, including through the provision of funding and the management of liquidity and working capital. Accordingly, the Business did not have independent access to capital or financing during the periods presented. These condensed interim carve-out financial statements are prepared on the basis that the Business will continue as a going concern, which assumes that the Business will be able to continue in operation for the foreseeable future and will be able to realize its assets and discharge its liabilities and commitments in the normal course of operations. The Business has incurred operating losses and, for the periods presented, did not generate sufficient cash flows from operations to fund its activities independently. The Business historically operated as a business unit of Wishpond and was wholly reliant on the financial support of the parent entity, Wishpond, for the periods presented and will require financial support in the future to operate independently.

The Business's ability to continue as a going concern is dependent on its ability to obtain additional financing, including equity or debt financing, and/or achieve profitable operations in the future. There can be no assurance that such financing will be available on acceptable terms, or at all, or that the Business will achieve profitable operations within the foreseeable future. Management may consider alternative financing arrangements or curtail expenditures as required to preserve liquidity. These conditions and events indicate the existence of material uncertainties that may cast significant doubt about the Business's ability to continue as a going concern. These condensed interim carve-out financial statements do not include any adjustments that would be required if the Business were unable to continue as a going concern.

2. Basis of presentation

Statement of compliance

These condensed interim carve-out financial statements have been prepared in accordance with IAS 34 - Interim Financial Reporting using accounting policies consistent with International Financial Reporting Standards and International Accounting Standards as issued by the International Accounting Standards Board and Interpretations (collectively "IFRS Accounting Standards").

The Business's Board of Directors approved these condensed interim carve-out financial statements on March 17, 2026.

Basis of presentation

The purpose of these condensed interim carve-out financial statements is to provide historical financial information of the Business in connection with the transaction described in Note 1. Accordingly, these condensed interim carve-out financial statements present the historical financial position, results of operations and cash flows of the Business as derived from the accounting records of Wishpond.

Condensed interim carve-out statements of financial position

The condensed interim carve-out statements of financial position reflect the assets and liabilities of Wishpond that are directly attributable to the Business. Assets and liabilities that are specifically identifiable to the Business have been included in the condensed interim carve-out statements of financial position. Certain assets and liabilities that were shared or centrally managed by Wishpond and not specifically attributable to the Business have not been included.

As the SalesCloser business was historically operated as a business unit of Wishpond and was not a separate legal entity during the periods presented, these condensed interim carve-out financial statements do not present share capital or shareholders' equity. Instead, net parent investment is presented, which represents Wishpond's cumulative investment in the SalesCloser business, including funding provided to support operations and investing activities, together with the accumulated net earnings or losses of the business. Net parent investment reflects the historical economic interest of Wishpond in the SalesCloser business prior to its incorporation as a standalone entity and will be eliminated and replaced by share capital and other equity balances upon completion of the Transaction.

Carve-out statements of loss and comprehensive loss

The carve-out statements of loss and comprehensive loss include revenues and expenses that are directly attributable to the Business. Certain costs incurred by Wishpond that supported the Business, including personnel, cloud infrastructure, research and development, sales and marketing, and general and administrative costs, have been allocated to the Business using allocation methodologies that management believes reasonably reflect the utilization of such services by the Business during the periods presented.

These allocations are based on management's estimates and assumptions and may not necessarily reflect the costs that would have been incurred had the Business operated as a standalone business during the periods presented. Accordingly, the historical results of operations of the Business are not necessarily indicative of the results that would have been achieved on a standalone basis, nor of the Business's future results of operations, financial position or cash flows following the completion of the Transaction.

Carve-out statements of cash flows

The condensed interim carve-out statements of cash flows have been prepared on a carve-out basis and reflect cash flows attributable to the Business, including allocations of centrally managed cash flows of Wishpond that relate to the Business.

3. Material accounting policy information

The preparation of these condensed interim carve-out financial statements is based on accounting principles and practices consistent with those used in the preparation of the Business's September 30, 2025 annual carve-out financial statements.

a) Accounting standards that will become effective on future dates

The Business did not adopt any new accounting standard changes or amendments in the current period that had a material impact on the Business's financial statements.

The Business has not yet completed the process of assessing the impact of other new and amended standards that are effective for annual periods beginning on or after October 1, 2025 will have on its financial statements or whether to early adopt any of the new requirements. Certain new standards are expected to primarily affect the presentation and disclosure of financial information. In particular, IFRS 18 Presentation and Disclosure in Financial Statements, which will replace IAS 1, introduces new requirements related to the structure of the statement of profit or loss, management-defined performance measures, and enhanced disclosure requirements.

(Expressed in Canadian Dollars except shares amounts or stated otherwise, unaudited)

While the Business does not expect the adoption of these standards to have a material impact on the recognition or measurement of its assets, liabilities, revenues or expenses, additional presentation and disclosure changes may be required upon adoption. The Business will complete its assessment of the impact of these standards in advance of their effective dates.

4. Critical accounting estimates and judgments

The preparation of interim carve-out financial statements in accordance with IFRS Accounting Standards requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenues and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

In preparing these condensed interim carve-out financial statements, the significant judgements made by management in applying the Business's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the September 30, 2025 annual carve-out financial statements except for the accounting for the Convertible Notes issued in December 2025 (Note 11).

Significant judgement was required in determining that the Convertible Notes contain both liability and equity components and therefore represent a compound financial instrument in accordance with IAS 32 – Financial Instruments: Presentation. Management also applied judgement in presenting the equity component within net parent investment given the carve-out nature of the financial statements and the absence of standalone equity for the Business.

The determination of the fair value of the liability component required the use of significant estimates, including the selection of an appropriate market discount rate for comparable unsecured debt without a conversion feature. The liability component was measured using a discount rate of 19.5%, which reflects estimated credit risk, term and market conditions at the issuance date.

5. Geographic information

Geographic sales based on customer location are detailed as follows:

	For the three months ended	
	December 31, 2025	**December 31, 2024**
	$	**$**
United States	166,437	15,528
Canada	59,984	785
United Kingdom	30,440	157
Other	123,159	9,583
Total	**380,020**	**26,053**

(Expressed in Canadian Dollars except shares amounts or stated otherwise, unaudited)

6. General and administrative expenses

The following shows the details of general and administrative expenses:

	For the three months ended	
	December 31, 2025	**December 31, 2024**
	$	**$**
Office and general	61,761	384
Professional fees	72,692	-
Salaries, wages, employee benefits	251,289	84,115
Software subscriptions	55,707	21,440
Subcontractor expenses	102,073	8,904
Total	**543,522**	**114,843**

7. Other expenses

The following shows the details of other expenses:

	For the three months ended	
	December 31, 2025	**December 31, 2024**
	$	**$**
Filing fees	1,050	-
Foreign currency losses	(3,876)	59
Accretion expense (Note 11)	13,310	-
Miscellaneous expenses	359	39
Total	**10,843**	**98**

8. Accounts and other receivables

	December 31, 2025	**September 30, 2025**
	$	**$**
Accounts receivable	47,473	53,714
Provision for expected credit losses	(22,944)	(25,698)
Sales tax refund receivable	3,979	-
Total	**28,508**	**28,016**

The Business evaluates credit losses on a periodic basis based on the aging and collectability of its receivables. The expected lifetime credit loss provision for accounts receivable is based on historical counterparty default rates and adjusted for relevant forward-looking information as required.

(Expressed in Canadian Dollars except shares amounts or stated otherwise, unaudited)

9. Accounts payable and accrued liabilities

	December 31, 2025 $	September 30, 2025 $
Trade payables and accrued liabilities	82,807	20,565
Other payables	62,810	5,198
Sales tax payable	-	423
Total	**145,617**	**26,186**

10. Intangible assets

	Deferred Development Costs
Cost	**$**
As at October 1, 2024	240,721
Additions	500,873
As at September 30, 2025	**741,594**
Additions	114,757
As at December 31, 2025	**856,351**
Accumulated depreciation	
As at October 1, 2024	13,697
Depreciation for the year	76,840
As at September 30, 2025	**90,537**
Depreciation for the period	27,128
As at December 31, 2025	**117,665**
Net book value	
As at September 30, 2025	**651,057**
As at December 31, 2025	**738,686**

11. Bridge financing

On December 12, 2025, SalesCloser Technologies Inc. closed a fully subscribed private placement bridge financing for gross proceeds of $1,500,000 (the "Bridge Financing"). The Bridge Financing was completed through the issuance of unsecured convertible notes with zero interest and a three-year maturity (the "Convertible Notes"). Upon completion of the Transaction, the Convertible Notes will ultimately convert into common shares of the resulting issuer at a fixed conversion price of $0.60 per share, subject to the terms of the arrangement. A finder's fee in the form of warrants was issued in connection with the Bridge Financing.

If the Transaction is not completed, the Convertible Notes will not convert and will remain outstanding as unsecured debt obligations of the SalesCloser Inc., repayable in cash within three years from issuance.

Because the Business has a contractual obligation to repay the principal amount in cash if the Transaction does not close, the Convertible Notes contain a liability component. The conversion feature, which provides for conversion into a fixed number of common shares at a fixed price of $0.60 per share upon closing of the Transaction, meets the "fixed-for-fixed" criterion and therefore represents an equity component.

Accordingly, the Convertible Notes were accounted for as a compound financial instrument. On initial recognition:

- The liability component was measured first at the fair value of a similar liability without a conversion feature.
- The residual amount was allocated to equity and recorded in contributed surplus.
- Transaction costs were allocated between the liability and equity components on a pro rata basis.

The fair value of the liability component was determined using a market discount rate of 19.5% per annum for similar unsecured debt without a conversion feature. The rate reflects estimated credit risk, lack of security, term, and market conditions at issuance. The fair value measurement is classified as Level 2. The liability component is subsequently measured at amortized cost using the effective interest method. Given the notes bear no stated interest, the liability component is accreted over the three-year term to its face value.

Transaction costs directly attributable to the Bridge Financing totaled $72,911, consisting of $3,820 of cash transaction costs and $69,090 representing the fair value of warrants issued to the finder in connection with the financing. The finder warrants were measured at fair value at the grant date using the Black-Scholes option pricing model. The Black-Scholes valuation assumptions include a risk-free interest rate of 2.47%, expected volatility of 85%, an expected life of 24 months, dividend yield of 0%, and a share price of $0.60.

Transaction costs were allocated between the liability and equity components of the Convertible Notes on a pro rata basis. The portion allocated to the liability component reduces its initial carrying amount and is accreted to the face value over the term of the Convertible Notes using the effective interest method. The portion allocated to equity reduces net parent investment.

At issuance, the components were recognized as follows:

- Liability component (before transaction costs): $879,000
- Equity component (conversion feature): $621,000
- Transaction costs allocated to liability: $42,726
- Transaction costs allocated to equity: $30,185

As at December 31, 2025, the carrying amounts were as follows:

- Liability component: $849,584
- Equity component: $590,815

The total accretion expense recognized in the three months ended December 31, 2025 was $13,310.

The conversion feature and finder warrants are presented within contributed surplus in these condensed interim carve-out financial statements.

(Expressed in Canadian Dollars except shares amounts or stated otherwise, unaudited)

12. Income tax

The SalesCloser business is not a separate legal entity and has historically operated as a business unit of Wishpond Technologies Ltd. As a result, the Business has not filed separate income tax returns and has not been subject to income taxes on a standalone basis.

No current or deferred income tax expense or recovery has been recognized in these condensed interim carve-out financial statements, as taxable income or losses attributable to the Business were reported by Wishpond. Income tax balances, including deferred tax assets and liabilities, have therefore not been allocated to the Business.

Upon completion of the Transaction and the transfer of the Business into a separate legal entity, the tax attributes, tax bases of assets and liabilities, and future income tax position of SalesCloser will be determined based on the post-transaction legal structure and applicable tax legislation.

13. Related party transactions

Key management compensation

Key management personnel are those persons having authority and responsibility for planning, directing, and controlling the activities of the Business, directly or indirectly. The Business has determined the key personnel to be officers and directors of the Business. As the SalesCloser business was not a separate legal entity during the periods presented, it did not have officers or directors of its own.

For the periods presented, the Business's activities were under the direction of the key management personnel of Wishpond. The allocation of pro-rata expenses of Wishpond to the results of the Business results in the inclusion of a pro-rata portion of Wishpond's compensation for its key management personnel.

	For the three months ended	
	December 31, 2025	**December 31, 2024**
	$	**$**
Salaries, wages, and benefits	76,163	57,638
Total	**76,163**	**57,638**

14. Capital disclosures and management

The Business's capital historically consisted of net funding provided by Wishpond in support of the SalesCloser business, which is reflected as net parent investment in these condensed interim carve-out financial statements. The Business's primary objective when managing capital is to ensure sufficient liquidity to support ongoing operations, fund product development and growth initiatives, and meet its obligations as they become due. During the periods presented, capital requirements were managed within the context of Wishpond's overall capital management framework.

The Business is not subject to any externally imposed capital requirements. Management monitors capital on an ongoing basis and considers factors such as operating performance, forecasted cash flows, working capital requirements and general economic conditions when assessing capital needs. To fund future operations and growth initiatives, the Business expects to utilize existing working capital and obtain additional financing. The Business's ability to continue operations and realize its assets and discharge its liabilities in the normal course of business is dependent on its ability to generate cash from operations and access additional sources of financing, as required.

The Business's future capital requirements may be influenced by the timing and outcome of proposed financing and strategic transactions, as described in Note 1.

There were no changes to the Business's capital structure during the three months ended December 31, 2025.

15. Financial instruments

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Business's exposure to credit risk primarily relates to its cash and accounts receivable. The Business's cash is deposited with a Canadian chartered bank and, as a result, management believes the risk of loss on these items to be low. The Business recognizes an allowance for expected credit losses on accounts receivable when it is determined that all or a portion of an outstanding balance may be uncollectable. Collectability is reviewed on an ongoing basis and the allowance is established or adjusted as necessary. The Business does not typically extend credit to its customers, and customers are generally required to remit payment when invoices are provisioned. Customers are also required to provide a pre-authorized method of payment upon entering into a service contract.

Liquidity risk

Liquidity risk is the risk that the Business will not be able to meet its financial obligations as they fall due. Historically, the liquidity requirements of the Business were supported through cash balances attributable to the SalesCloser business, funding provided by Wishpond, and gross cash generated from operations. The Business manages liquidity risk through ongoing monitoring of cash requirements and operating expenditures.

Foreign currency risk

The Business holds cash balances in Canadian and U.S. dollars and a 10% movement in foreign exchange rates versus the U.S. dollar would result in an approximately $5,592 change in the Business's cash balance in the carve-out statements of financial position as at December 31, 2025.

16. Contingencies

Management believes that adequate provisions have been recorded on the condensed interim carve-out statements of financial position and statements of loss and comprehensive loss where required. Although it is not always possible to estimate the extent of potential costs, if any, management believes that the ultimate resolution of such contingencies will not have a material adverse impact on the results of operations, financial position or liquidity of the Business.

APPENDIX "D"
INTERIM SALESCLOSER MANAGEMENT'S DISCUSSION & ANALYSIS FOR THE THREE MONTHS ENDED DECEMBER 31, 2025 AND 2024

(See attached)

Management's Discussion & Analysis ("MD&A")

For the Three Months Ended December 31, 2025

All amounts herein are in Canadian Dollars unless otherwise stated.

INTRODUCTION

The following discussion and analysis, prepared by management (the "**MD&A**"), reviews carve-out financial statements reflecting the assets, liabilities, expenses and cash flows of the operations of the SalesCloser AI business associated with Wishpond Technologies Ltd. ("Wishpond"). This carve-out business (the "**Entity**" or the "**Company**"), is to be transferred to SalesCloser Technologies Inc. ("SpinCo"), a wholly owned subsidiary of Wishpond as of October 16, 2025. The MD&A should be read in conjunction with the condensed interim carve-out financial statements for the three months ended December 31, 2025 (the "**Financial Statements**") and related notes, which have been prepared in Canadian dollars using International Financial Reporting Standards and International Accounting Standards as issued by the International Accounting Standards Board and Interpretations (collectively "**IFRS Accounting Standards**"). This MD&A is current as at March 17, 2026.

FORWARD-LOOKING STATEMENTS

Certain statements in this MD&A may constitute forward-looking statements, including those identified by the expressions such as "anticipate", "believe", "estimate", "expect", "foresee", "intend", "plan", or similar expressions to the extent that they relate to the Company or its management. The forward-looking statements are not historical facts but reflect the Company's current assumptions and expectations regarding future events. Forward-looking statements in this MD&A include but are not limited to statements regarding subscriber additions, the variability of the revenues going forward, anticipated market trends and technology adoption by customers and industry peers, anticipated growth in revenue and expenses, the potential impacts of additional expenditures on revenue growth rates, the sufficiency of cash on hand and the Company's ability to obtain the financing necessary to continue operations. There can be no assurance that such statements will prove to be accurate, and actual results and future events may differ materially from those anticipated in such statements. These forward-looking statements are subject to a number of risks and uncertainties that could cause actual results or events to differ materially from current expectations and assumptions.

Please see the "Risks & Uncertainties" section in this document for a complete discussion of these and other risks. Readers are cautioned not to place undue reliance on forward-looking statements. Management undertakes no obligation to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise, except as required by applicable law.

OVERVIEW

On December 22, 2025, Wishpond, G2M Cap Corp. ("**G2M**"), and the SpinCo entered into a definitive master agreement (the "**Definitive Agreement**") pursuant to which G2M will, through a series of steps, acquire all of the issued and outstanding securities of SpinCo in connection with a qualifying transaction under the policies of the TSX Venture Exchange (the "**Transaction**").

SalesCloser represents a conversational AI sales automation business that was developed and operated within Wishpond. The Transaction is intended to effect the spin-out of the SalesCloser business into a standalone public company, enabling dedicated management focus, capital allocation, and access to public markets, while allowing Wishpond to continue to focus on its core marketing technology operations. Upon completion of the Transaction, Wishpond is expected to retain a controlling ownership interest in the resulting issuer.

The Transaction is expected to be completed by way of a series of steps, including a three-cornered amalgamation, and will constitute G2M's qualifying transaction pursuant to TSX Venture Exchange Policy 2.4. Completion of the Transaction is subject to customary closing conditions, including the approval of the

TSX Venture Exchange, applicable shareholder approvals, and the completion of associated financing transactions.

<u>SalesCloser Business</u>

SalesCloser is a conversational AI sales automation platform that was developed and operated within Wishpond prior to the Transaction. The platform enables businesses to automate and scale sales activities, including lead qualification, product demonstrations, scheduling, and follow-up communications, through voice, video, and digital channels.

SalesCloser is offered on a subscription basis and generates revenue primarily from recurring subscription fees. The business commenced commercial operations during fiscal 2024 and has historically relied on Wishpond for funding, shared services, and operational support. As described in the condensed interim carve-out financial statements, SalesCloser did not operate as a standalone legal entity during the periods presented.

Upon completion of the Transaction, the SalesCloser business is expected to operate as a standalone public company with dedicated management and capital resources. In connection with the Transaction, G2M Cap Corp. is expected to change its name to SalesCloser Technologies Inc. and apply to list its common shares on the TSX Venture Exchange. There can be no assurance that the Transaction will be completed on the terms currently contemplated or at all.

OPERATIONAL HIGHLIGHTS

Significant developments for the three months ended December 31, 2025:

<u>Product Development and Operations</u>

- On November 4, 2025, the Company entered into a non-binding letter of intent ("**LOI**") with G2M Cap Corp., Wishpond, and 1560320 B.C. Ltd. (dba "**SalesCloser**"), a wholly owned subsidiary incorporated on October 16, 2025, regarding the Transaction. If completed, the Transaction would result in SalesCloser becoming the primary business of a new publicly listed entity on the Exchange (the "**Resulting Issuer**"). Under the proposed structure, Wishpond would receive 22,750,000 shares in the capital of the Resulting Issuer ("**Resulting Issuer Shares**") at a deemed value of \$0.75 per Resulting Issuer Share, representing an expected ownership of approximately 68% at closing of the Transaction. The Transaction is intended to allow Wishpond to reduce competing resource demands, improve cash flow, and focus on advancing its core marketing technology platform, while the Resulting Issuer would pursue dedicated funding as an independent entity. If the Transaction is completed, management expects that Wishpond will retain control of the resulting issuer under IFRS 10; however, a final assessment will be performed after execution of the definitive agreement and closing of the Transaction. Completion of the Transaction remains subject to negotiation and execution of a definitive agreement, completion of the related financings, shareholder approvals, Exchange approval, lender consent, and other customary closing conditions. In connection with the Transaction described above, SalesCloser also commenced a bridge financing (the "**Bridge Financing**") through the issuance of unsecured, non-interest-bearing convertible promissory notes (the "**Notes**"). The Notes mature in 2028 and are expected to automatically convert into an aggregate of 2,500,000 common shares of SalesCloser at a price of \$0.60 per share immediately prior to the closing of the Transaction, with such shares to be exchanged for Resulting Issuer Shares on a one-for-one basis. If the Transaction is not completed, the Notes will remain outstanding as unsecured debt of SalesCloser with no conversion features.

- On December 12, 2025, SalesCloser closed the fully subscribed Bridge Financing for gross proceeds of $1.5 million in connection with the Transaction. The Bridge Financing was completed through the issuance of unsecured, non-interest-bearing convertible notes with a three-year maturity, which are convertible into common shares of the resulting issuer upon completion of the qualifying transaction, subject to the terms of the arrangement. The proceeds of the Bridge Financing are intended to be used to support the SalesCloser business, transaction-related costs, and general working capital. Completion of the Transaction remains subject to customary closing conditions, including Exchange approval.

- On December 22, 2025, SalesCloser entered into the Definitive Agreement. Pursuant to the Definitive Agreement, G2M will acquire all of the issued and outstanding securities of SalesCloser in connection with a reverse takeover transaction, following which G2M is expected to change its name to SalesCloser Technologies Ltd. and apply to list its common shares on the TSX Venture Exchange. Completion of the Transaction remains subject to customary closing conditions, including Exchange approval, shareholder approvals, completion of related financings, and other regulatory and third-party consents. There can be no assurance that the transaction will be completed on the terms currently contemplated or at all.

Events subsequent to December 31, 2025

- On February 23, 2026, SalesCloser and G2M Cap Corp. announced an upsizing of the concurrent non-brokered private placement in connection with the proposed qualifying transaction, increasing gross proceeds from $4.0 million to up to $5.0 million (with an option to further increase to $5.5 million). The financing is being completed through the issuance of subscription receipts convertible into units of the resulting issuer, with each unit comprised of one common share and one-half warrant exercisable at $1.25 for 24 months, in advance of the special shareholders' meeting scheduled for March 20, 2026 to approve the Transaction.

RESULTS OF OPERATIONS

The condensed interim carve-out statements of loss and comprehensive loss reflect the historical results of operations of the SalesCloser business derived from the accounting records of Wishpond. Revenues and expenses that were directly attributable to the SalesCloser business have been included based on specific identification.

Certain costs incurred by Wishpond that supported the SalesCloser business but were not separately tracked at the product level, including personnel costs, cloud infrastructure, research and development, sales and marketing, and general and administrative expenses, have been allocated to the SalesCloser business. These allocations were based on allocation methodologies and relevant drivers, including headcount, usage metrics, and management estimates, that management believes reasonably reflect the utilization of such services by the SalesCloser business during the periods presented.

Accordingly, the historical results presented may not be indicative of the results that would have been achieved had the SalesCloser business operated as a separate standalone entity during the periods presented, nor are they necessarily indicative of future operating results.

	For the three months ended	
	December 31, 2025	**December 31, 2024**
	$	$
Revenue	380,020	26,053
Cost of sales	89,210	17,213
Gross profit	**290,810**	**8,840**
Operating expenses		
General and administrative expenses	543,522	114,843
Depreciation and amortization	27,128	15,322
Sales and marketing	152,918	14,992
Total operating expenses	**723,568**	**145,157**
Operating loss	**(432,758)**	**(136,317)**
Other expenses	10,843	98
Loss before income taxes	**(443,601)**	**(136,415)**
Net loss for the period	**(443,601)**	**(136,415)**
Other comprehensive (income) loss		
Exchange difference on translation of foreign operations	8,384	(2,542)
Total comprehensive loss for the period	**(451,985)**	**(133,873)**

Three months ended December 31, 2025 compared to the three months ended December 31, 2024

The following discussion includes management's analysis of the results for the three months ended December 31, 2025 compared to the three months ended December 31, 2024.

Revenue for the three months ended December 31, 2025 was $380,020, compared to $26,053 for the three months ended December 31, 2024. The increase reflects continued commercialization of the SalesCloser platform and increased customer adoption relative to the prior-year period.

Cost of sales for the three months ended December 31, 2025 was $89,210, compared to $17,213 for the three months ended December 31, 2024. Cost of sales during the period included direct software infrastructure costs, payment processing fees, customer service and account management personnel, subcontractor expenses related to implementation and support, and web hosting costs. Certain of these costs were incurred to support anticipated growth and were not directly proportional to revenue during the period.

Gross profit for the three months ended December 31, 2025 was $290,810, compared to $8,840 for the three months ended December 31, 2024. The improvement in gross profit reflects higher revenue relative to certain fixed or semi-fixed components of cost of sales.

Total operating expenses for the three months ended December 31, 2025 were $723,568, compared to $145,157 for the three months ended December 31, 2024. Operating expenses during the period primarily consisted of salaries, wages and employee benefits, sales and marketing expenses, subcontractor costs, software subscriptions, and professional fees. The increase in operating expense reflects continued investment in product development, customer acquisition, and operational infrastructure to support growth of the SalesCloser business.

Operating expenses during the periods presented include research and development costs related to ongoing enhancement of the SalesCloser platform. Certain development costs that met the criteria for capitalization were capitalized in accordance with IAS 38, with the remainder expensed as incurred.

Operating loss for the three months ended December 31, 2025 was $432,758, compared to $136,317 for the three months ended December 31, 2024. Net loss for the three months ended December 31, 2025 was $443,601, compared to $136,415 for the three months ended December 31, 2024.

LIQUIDITY AND CAPITAL RESOURCES

Cashflow Summary

	For the three months ended December 31, 2025 $	December 31, 2024 $
Cash flows provided by (used in)		
Operating activities		
Net loss for the period	(443,601)	(136,415)
Adjustments to net loss for non-cash items:		
Depreciation and amortization	27,128	15,322
Accretion expense	13,310	-
Unrealized foreign exchange	(1,751)	(14,151)
Change in non-cash operating items:		
Accounts and other receivables	(492)	(2,377)
Prepaid expenses	(424)	-
Accounts payable and accrued liabilities	119,431	5,770
Deferred revenue	(7,222)	17,749
Net cash used in operating activities	**(293,621)**	**(114,102)**
Investing activities		
Additions to intangible assets	(114,757)	(125,048)
Net cash used in investing activities	**(114,757)**	**(125,048)**
Financing activities		
Net contributions from parent company	439,361	235,421
Convertible notes	1,496,179	-
Net cash provided by financing activities	**1,935,540**	**235,421**
Net increase in cash	**1,527,162**	**(3,729)**
Cash - beginning of the period	**33,677**	**6,908**
Cash - end of the period	**1,560,839**	**3,179**

The SalesCloser business did not operate as a standalone legal entity during the periods presented; however, certain cash balances and cash transactions were separately identifiable and attributable to the SalesCloser business within Wishpond’s centralized treasury and accounting systems. Liquidity and funding requirements of the SalesCloser business were primarily managed by Wishpond, including the provision of funding to support operating and investing activities.

Accordingly, the interim condensed carve-out statements of cash flows reflect cash flows attributable to the SalesCloser business, including both cash transactions directly attributable to the SalesCloser business and allocations of centrally managed cash flows of Wishpond that relate to the SalesCloser business.

Cash flows from operating activities during the periods presented primarily reflect net losses incurred as the SalesCloser business invested in commercial development, commercialization, and operational support. Cash flows from investing activities, where applicable, primarily relate to investments in software development and technology infrastructure.

During the three months ended December 31, 2025, SalesCloser received proceeds related to a $1.5 million bridge financing as described in the Operational Highlights section of this interim carve-out MD&A.

Net Capital of the Company

	Net parent investment $
Balance at September 30, 2024	**226,646**
Net contributions from parent company	1,476,194
Net loss for the year	(1,096,142)
Balance at September 30, 2025	**606,698**
Net contributions from parent company	439,361
Net loss for the period	(443,601)
Balance at December 31, 2025	**602,458**

RELATED PARTY TRANSACTIONS

The SalesCloser business historically operated as part of Wishpond and, as a result, entered into various related party transactions with Wishpond during the periods presented. These transactions primarily consisted of funding provided by Wishpond to support operating and investing activities, as well as the provision of shared services, including personnel, technology infrastructure, research and development, sales and marketing, and general and administrative support.

Certain costs incurred by Wishpond that supported the SalesCloser business but were not separately tracked at the product level were allocated to the SalesCloser business using allocation methodologies that management believes reasonably reflect the utilization of such services during the periods presented. In addition, during the periods presented, the SalesCloser business operated under the direction of Wishpond, and a pro-rata portion of Wishpond's key management personnel costs was allocated to the SalesCloser business.

Further information regarding related party transactions, including key management compensation and related balances, is disclosed in Note 13 to the accompanying condensed interim carve-out financial statements.

MATERIAL ACCOUNTING POLICY INFORMATION

The condensed interim carve-out financial statements have been prepared using accounting policies in compliance with **IFRS Accounting Standards**. The accounting policies applied are detailed in Note 3 of the condensed interim carve-out financial statements.

CRITICAL ACCOUNTING ESTIMATES:

The preparation of the SalesCloser condensed interim carve-out financial statements in conformity with IFRS Accounting Standards requires management to make estimates, judgements, and assumptions that affect the reported amounts of assets, liabilities, revenue, expenses, and related disclosures. Actual results may differ from these estimates. Significant accounting estimates and judgements are described in the notes to the accompanying condensed interim carve-out financial statements. The most significant estimates and judgements applicable to the SalesCloser condensed interim carve-out financial statements are summarized below.

Carve-out allocations

The condensed interim carve-out financial statements include allocations of certain costs incurred by Wishpond that supported the SalesCloser business but were not separately tracked at the product level.

These costs include personnel costs, cloud infrastructure, research and development, sales and marketing, and general and administrative expenses. Management applied allocation methodologies based on relevant drivers, including headcount, usage metrics, and management estimates, which management believes reasonably reflect the utilization of such services by the SalesCloser business during the periods presented. Actual results may have differed had the SalesCloser business operated as a standalone entity.

Going concern assessment

In preparing the condensed interim carve-out financial statements, management is required to assess whether events or conditions exist that may cast significant doubt on the SalesCloser business's ability to continue as a going concern. This assessment involves judgment and is based on factors including historical operating results, funding arrangements, and access to capital. Further information regarding the going concern assessment is disclosed in the accompanying condensed interim carve-out financial statements.

Determination of functional currency

The functional currency of the SalesCloser business has been determined to be the U.S. dollar, reflecting the primary economic environment in which it operates, including the currency of revenues, operating costs, and financing activities.

NEW ACCOUNTING PRONOUNCEMENTS

The Entity has not yet begun the process of assessing the impact of other new and amended standards that are effective for annual periods beginning on or after October 1, 2025 that will have an impact on its financial statements or whether to early adopt any of the new requirements.

Off-Balance Sheet Arrangements

The Company had no off-balance sheet arrangements as at December 31, 2025 or as at the date hereof.

RISK MANAGEMENT AND FINANCIAL INSTRUMENTS

The SalesCloser business is exposed to certain financial risks arising in the normal course of operations, including credit risk, liquidity risk, and foreign currency risk. These risks are managed through operating practices and oversight provided by Wishpond during the periods presented. The following discussion summarizes the principal financial risks applicable to the SalesCloser business. Additional information regarding financial instruments and related risks is disclosed in the accompanying condensed interim carve-out financial statements.

Credit risk

Credit risk represents the risk of financial loss arising from a customer's failure to discharge an obligation. Credit risk primarily relates to accounts receivable arising from subscription-based services. The SalesCloser business generally requires customers to provide a pre-authorized method of payment upon entering into a service contract and does not typically extend credit. Accounts receivable are monitored on an ongoing basis, and expected credit losses are recorded where necessary.

Liquidity risk

Liquidity risk represents the risk that the SalesCloser business will be unable to meet its financial obligations as they become due. Historically, liquidity requirements of the SalesCloser business were funded through a combination of cash generated from operations, cash balances attributable to the SalesCloser business, and funding provided by Wishpond. Further information regarding liquidity and capital resources is discussed in the Liquidity and Capital Resources section of this MD&A and in the accompanying condensed interim carve-out financial statements.

Foreign currency risk

The SalesCloser business is exposed to foreign currency risk primarily due to revenues and costs denominated in Canadian dollars. Fluctuations in foreign exchange rates may impact reported results and cash balances. Further information regarding foreign currency risk, including sensitivity analysis, is disclosed in the accompanying condensed interim carve-out financial statements.

RISKS & UNCERTAINTIES:

The SalesCloser business is subject to various risks and uncertainties that could materially and adversely affect its historical results of operations, financial condition and future prospects. The risks described below are not a definitive list of all risks. Additional risks and uncertainties, including those currently unknown or considered immaterial, may also adversely affect the SalesCloser business.

Limited Operating History

SalesCloser is an early-stage business with a limited operating history. As a result, its historical results may not be indicative of future performance, and investors may have limited information upon which to evaluate the SalesCloser business and its prospects.

Reliance on Wishpond and carve-out limitations

Historically, SalesCloser operated as a business unit of Wishpond and relied on Wishpond for funding, management oversight and shared services, including personnel, technology infrastructure, finance, legal and administrative support. The condensed interim carve-out financial statements include allocations of certain costs that were not separately tracked at the product level and may not reflect the costs that would have been incurred had SalesCloser operated as a standalone entity. Following separation, SalesCloser may require additional standalone capabilities and resources, and there can be no assurance that such resources will be available on acceptable terms or at all.

Global Economic and Market Conditions

Volatile global economic conditions, including inflationary pressures, higher interest rates, geopolitical instability and reduced access to capital markets, may adversely affect customer spending, purchasing decisions and SalesCloser's ability to obtain financing on acceptable terms. Prolonged economic uncertainty could negatively impact revenue growth, operating results and liquidity.

History of Losses and Ability to Achieve Profitability

SalesCloser has incurred operating losses and may continue to incur losses as it invests in product development, sales and marketing, and operating infrastructure. There can be no assurance that SalesCloser will achieve profitability or, if achieved, that profitability will be sustained.

Credit and Liquidity Risk

SalesCloser is exposed to credit risk primarily through accounts receivable from customers and the risk of non-payment. SalesCloser generally requires customers to provide a pre-authorized method of payment upon entering into a service contract and does not typically extend credit. However, amounts outstanding may become uncollectable in certain circumstances due to customer disputes, cancellations, or payment failures. Management monitors collectability on an ongoing basis and establishes estimates for expected credit losses where appropriate.

SalesCloser is also exposed to liquidity risk, including the risk that it may not have sufficient liquidity to meet its financial obligations as they become due or to fund planned operating and growth initiatives. Historically, SalesCloser's liquidity requirements were supported through a combination of cash generated from operations, cash balances attributable to the SalesCloser business, and funding provided by Wishpond as part of its historical integration within the Wishpond group.

Liquidity risk may be impacted by the timing of customer receipts, variability in operating cash flows, increases in operating expenses, or delays in obtaining external financing. SalesCloser also relies on third-party service providers and vendors for key elements of its operating infrastructure. Disruptions to these relationships or adverse changes in commercial terms could increase costs or negatively impact liquidity.

Access to Financing and Going Concern

SalesCloser has incurred operating losses and expects to continue to require additional capital to fund operations, product development, sales and marketing initiatives, and the build-out of standalone infrastructure following separation from Wishpond. Historically, SalesCloser's operations were supported by funding provided by Wishpond. Following separation, SalesCloser's ability to continue operations will depend on its ability to generate cash from operations and to obtain additional financing as required.

There can be no assurance that additional financing will be available when needed or on terms acceptable to SalesCloser, or at all. A failure to secure sufficient funding could require SalesCloser to curtail operations, delay or reduce planned development initiatives, reduce headcount, or pursue alternative strategic options.

Management believes that SalesCloser's ability to continue as a going concern is dependent on its ability to execute its business plan, improve operating performance over time, and secure additional financing as required. These factors represent inherent uncertainties that could adversely affect SalesCloser's future financial condition and results of operations.

Management of Growth

SalesCloser's ability to execute its business plan will depend in part on effectively scaling operations, systems and personnel. Rapid growth may place strain on internal processes and controls and may require additional investment in people and infrastructure. Failure to manage growth effectively could adversely affect customer experience, operating results and financial condition.

Technology and Product Performance Risks

SalesCloser's products are complex and may contain errors, defects or vulnerabilities that are discovered from time to time. Errors or failures in SalesCloser's software, including AI-enabled functionality, could result in service interruptions, customer dissatisfaction, reputational harm, increased support and remediation costs, delayed product releases, or reduced sales.

Although SalesCloser employs testing and quality assurance processes, there can be no assurance that all errors or defects will be identified or resolved in a timely manner. Any significant product issues could adversely affect SalesCloser's operating results and financial condition.

Dependence on Technology Development and AI-related Risks

SalesCloser's business depends on the continued development, reliability and market acceptance of its technology platform, including artificial intelligence-enabled features. AI technologies present risks, including biased or inaccurate outputs, operational errors, system reliability issues and evolving regulatory and customer expectations. Any failure to manage these risks effectively could adversely affect SalesCloser's reputation, customer relationships and operating results.

Cybersecurity, Data Protection and Privacy

SalesCloser collects, stores and processes data in the ordinary course of its operations and relies on third-party infrastructure and service providers. Cybersecurity incidents or data breaches could result in service interruptions, regulatory investigations, litigation, reputational harm and remediation costs. The regulatory environment relating to privacy and data protection continues to evolve and may increase compliance costs or require changes to products and processes.

Competition

SalesCloser operates in a competitive market for SaaS and AI-enabled sales and customer engagement solutions. Competitors may have greater financial, engineering, marketing and customer support resources, and may introduce products or features that are more attractive to customers. Increased competition could result in pricing pressure, higher customer acquisition costs, reduced gross margins and loss of market share.

Customer Acquisition and Retention

SalesCloser's success depends on its ability to attract new customers and retain existing customers. Competitive pressures, changes in customer preferences, pricing sensitivity, product performance or failure to deliver expected value could negatively impact customer acquisition and retention. Any deterioration in customer growth or retention could adversely affect revenue, operating results and long-term growth prospects.

Intellectual Property Risks

SalesCloser's success depends in part on its ability to protect its proprietary technology, software, algorithms, trademarks and other intellectual property. Unauthorized use, copying or infringement by third parties, or challenges to SalesCloser's intellectual property rights, could erode competitive advantages and require costly enforcement actions.

SalesCloser may also be subject to claims that its products or services infringe third-party intellectual property rights. Any such claims, whether or not successful, could be expensive, time-consuming and divert management attention, and could adversely affect SalesCloser's business, financial condition and results of operations.

Dependence on Key Personnel

SalesCloser's success depends on the continued availability of key management, technical and sales personnel. The loss of key individuals or the inability to attract and retain qualified personnel could adversely affect product development, customer relationships and execution of business strategy

Conflicts of Interest

Certain officers and directors of SalesCloser are also officers or directors of Wishpond and may have interests in other business activities. As a result, potential conflicts of interest may arise from time to time.

Employee and Contractor Misconduct

SalesCloser may be exposed to risks associated with fraudulent, illegal or unethical activities by employees, contractors or consultants. Such misconduct could include violations of applicable laws or internal policies, improper use or disclosure of confidential information, or failures in financial reporting controls.

While SalesCloser seeks to maintain appropriate internal controls and compliance procedures, there can be no assurance that such measures will be effective in preventing or detecting all instances of misconduct. Any such events could result in reputational damage, financial loss or regulatory scrutiny.

SalesCloser expects that any such conflicts will be addressed in accordance with applicable laws and fiduciary duties, including disclosure of conflicts and, where appropriate, abstention from decision-making. However, there can be no assurance that conflicts of interest will not arise or that they will not adversely affect SalesCloser's business or operations.

Regulatory Environment (including AI, Data, Marketing and Anti-Money Laundering)

SalesCloser operates in a regulatory environment that is subject to ongoing change and increasing scrutiny, including laws and regulations related to artificial intelligence, data protection and privacy, electronic communications, marketing practices, consumer protection, financial recordkeeping and anti-money laundering.

SalesCloser's products and services involve the collection, processing and storage of data and the use of artificial intelligence–enabled functionality. As a result, SalesCloser is subject to evolving privacy, data protection and AI-specific regulatory frameworks in the jurisdictions in which it operates. Regulatory developments, including the introduction of new or amended legislation governing artificial intelligence systems, automated decision-making, data usage and transparency requirements, may impose additional compliance obligations, restrict certain product features or increase operating and development costs. There can be no assurance that SalesCloser will be able to comply with such requirements on a timely or cost-effective basis.

SalesCloser is also subject to laws and regulations governing marketing practices, electronic communications and customer engagement activities. Changes in the interpretation or enforcement of these regulations could limit SalesCloser's ability to market its products or provide certain services, require modifications to its platform, or result in increased compliance costs. Failure to comply with applicable marketing or consumer protection regulations could result in fines, penalties, litigation or reputational harm.

In addition, SalesCloser is subject to applicable financial recordkeeping, anti-money laundering and proceeds-of-crime legislation in the jurisdictions in which it operates. Although SalesCloser seeks to comply with applicable regulatory requirements, there can be no assurance that its policies, procedures and controls will be sufficient to prevent violations or regulatory scrutiny. Any failure to comply with such requirements could result in enforcement actions, fines, penalties, increased compliance costs or reputational damage, which could adversely affect SalesCloser's business, financial condition and results of operations.

The regulatory landscape applicable to SalesCloser continues to evolve, and increased regulation or enforcement could require significant management time and attention, increase operating costs, restrict business activities or adversely affect SalesCloser's ability to grow and compete effectively.

Forecasting Uncertainty

SalesCloser operates in a rapidly evolving and competitive market, and forecasting future results involves significant judgment. Actual results may differ materially from management expectations due to changes in market conditions, customer demand, competition or other factors.

Foreign Exchange Risk

SalesCloser is exposed to foreign exchange risk as a significant portion of its revenues and certain operating costs are denominated in U.S. dollars, while its financial statements are presented in Canadian dollars. Fluctuations in foreign exchange rates, particularly between the Canadian dollar and the U.S. dollar, may impact SalesCloser's reported results of operations, financial position and cash flows.

APPENDIX "E"
UNAUDITED PRO FORMA STATEMENT OF FINANCIAL POSITION OF THE RESULTING ISSUER

(See attached)

SalesCloser.ai

SalesCloser Technologies Ltd.
Consolidated Pro-Forma Financial Statements

As at September 30, 2025

Unaudited – prepared by management

Expressed in Canadian Dollars

SalesCloser Technologies Ltd.
Consolidated Pro-Forma Statements of Financial Position
(Expressed in Canadian Dollars except shares amounts or stated otherwise, unaudited)

	SalesCloser Technologies Inc.	G2M Cap Corp.	Note	Pro-Forma Adjustments	Pro-Forma Consolidated
	As at December 31, 2025	As at September 30, 2025			
	$	$		$	$
Assets					
Current					
Cash	1,560,839	583,893	3c	5,000,000	6,144,732
			3c	(350,000)	
			3f	(650,000)	
Accounts and other receivables	28,508	13,683		-	42,191
Prepaid expenses	5,053	-		-	5,053
Total current assets	**1,594,400**	**597,576**		**4,000,000**	**6,191,976**
Intangible assets	738,686	-		-	738,686
Total assets	**2,333,086**	**597,576**		**4,000,000**	**6,930,662**
Liabilities and shareholders' equity					
Liabilities					
Current					
Accounts payable and accrued liabilities	145,616	10,724		-	156,340
Deferred revenue	79,754	-		-	79,754
Convertible debt	849,585	-	3d	(849,585)	**-**
Total current liabilities	**1,074,955**	**10,724**		**(849,585)**	**236,094**
Total liabilities	**1,074,955**	**10,724**		**(849,585)**	**236,094**
Shareholders' equity					
Share capital	-	806,500	3a	(806,500)	7,627,166
			3c	5,000,000	
			3c	(350,000)	
			3e	885,625	
			3d	849,585	
			3d	(69,090)	
			3b	602,458	
			3g	1,425,000	
			3c	(820,921)	
			3c	(162,972)	
			3j	267,481	
Contributed surplus	659,905	-	3g	62,135	3,665,629
			3g	23,898	
			3h	1,866,708	
			3d	69,090	
			3c	820,921	
			3c	162,972	
Stock-based reserve	-	98,800	3a	(98,800)	-
Warrant reserve	-	38,000	3a	(38,000)	-
Net parent investment	602,458	-	3b	(602,458)	-
Accumulated foreign currency translation adjustment	(4,232)	-		-	(4,232)
Accumulated deficit	-	(356,448)	3a	356,448	(4,593,995)
			3f	(650,000)	
			3h	(1,866,708)	
			3e	(885,625)	
			3g	(924,181)	
			3j	(267,481)	
Total shareholders' equity	**1,258,131**	**586,852**		**4,849,585**	**6,694,568**
Total shareholders' equity and liabilities	**2,333,086**	**597,576**		**4,000,000**	**6,930,662**

The accompanying notes are an integral part of these consolidated Pro-Forma financial statements

1. Proposed Transaction

The accompanying unaudited consolidated Pro-Forma financial statements have been prepared for inclusion in the filing statement of G2M Cap Corp. ("G2M") to give effect to a proposed reverse takeover qualifying transaction involving SalesCloser Technologies Inc. ("SalesCloser"), Wishpond Technologies Ltd. ("Wishpond"), and G2M (the "Transaction").

Pursuant to a definitive agreement dated December 22, 2025, among G2M, SalesCloser and Wishpond (the "Definitive Agreement"), and as part of an internal reorganization to be completed immediately prior to the closing of the Transaction, Wishpond will transfer the assets and liabilities comprising the SalesCloser business to SalesCloser. Following completion of the internal reorganization, G2M will acquire all of the issued and outstanding securities of SalesCloser in exchange for securities of G2M, resulting in a reverse takeover of G2M by the shareholders of SalesCloser.

Upon completion of the Transaction, G2M is expected to change its name to SalesCloser Technologies Ltd. and continue the business of SalesCloser as a publicly listed issuer on the TSX Venture Exchange (the "Resulting Issuer"). Completion of the Transaction remains subject to customary closing conditions, including receipt of shareholder, regulatory and exchange approvals.

2. Basis of Presentation

The unaudited consolidated Pro-Forma statement of financial position has been prepared as if the Transaction described in Note 1 had occurred as at September 30, 2025. The unaudited consolidated Pro-Forma financial information has been prepared for illustrative purposes only and is not necessarily indicative of the financial position or results of operations that would have been achieved had the Transaction occurred on the dates assumed, nor is it intended to project future results.

For accounting purposes under IFRS Accounting Standards, including IFRS 10 Consolidated Financial Statements, SalesCloser is considered the accounting acquirer and G2M is considered the accounting acquiree. Accordingly, the consolidated financial statements of the Resulting Issuer will represent a continuation of the historical financial statements of SalesCloser, with the assets and liabilities of G2M recognized at their respective fair values.

The unaudited consolidated Pro-Forma financial information has been prepared in accordance with IFRS Accounting Standards using accounting policies consistent with those applied in the historical financial statements of G2M and the carve-out financial statements of the SalesCloser business.

The unaudited consolidated Pro-Forma financial information is presented for illustrative purposes only and does not purport to represent the financial position of the Resulting Issuer as of any future date, nor the results of operations that would have occurred had the Transaction been completed on the dates assumed. The Pro-Forma adjustments are based on assumptions that management believes are reasonable under the circumstances; however, actual results may differ materially from those presented. The unaudited consolidated Pro-Forma financial information should be read in conjunction with the historical financial statements and related notes included in the audited carve-out financial statements of the SalesCloser business for the years ended September 30, 2025 and 2024 and the unaudited condensed interim carve-out financial statements for the three month period ended December 31, 2025.

The unaudited consolidated Pro-Forma financial information is based on, and should be read in conjunction with:

(i) the audited carve-out financial statements of the SalesCloser business for the years ended September 30, 2025 and 2024;
(ii) the unaudited condensed interim carve-out financial statements of the SalesCloser business for the three months ended December 31, 2025 and 2024;
(iii) the unaudited condensed interim financial statements of G2M for the nine-month period ended September 30, 2025; and
(iv) the description of the Transaction and financings contained elsewhere in the filing statement.

Management believes that all adjustments necessary for a fair presentation of the unaudited consolidated Pro-Forma financial information have been included; however, the Pro-Forma adjustments are based on assumptions that are subject to change and may differ from the final accounting at the Transaction closing date.

3. Pro-Forma Assumptions and Adjustments

The unaudited consolidated Pro-Forma financial statements reflect the following Pro-Forma adjustments, which are based on management's estimates and assumptions as described below. The Pro-Forma adjustments are presented for illustrative purposes only and do not necessarily reflect the actual financial position that would have occurred had the Transaction been completed on the date assumed.

The key terms of the Transaction, which are more clearly laid out in the Filing Statement and the Definitive Agreement between G2M and SalesCloser are as follows:

- **G2M Share Consolidation**: Immediately prior to the transaction, G2M will consolidate its issued and outstanding G2M Common Shares on a basis of approximately 7.15 pre–consolidation G2M Common Shares for each one (1) post-consolidation share (the "Consolidation").

- **Name Change**: G2M will change its name to "SalesCloser Technologies Ltd." in connection with closing of the Proposed Transaction and will request a stock symbol reservation with the TSXV under separate cover.

- **SalesCloser Bridge Financing**: SalesCloser has raised gross proceeds of $1,500,000 through the issuance of unsecured, non-interest-bearing convertible promissory notes (the "Bridge Notes"). The Bridge Notes have a maturity of three years from issuance and are convertible, through a series of steps, into up to 2,500,000 common shares of the Resulting Issuer at a deemed conversion price of $0.60 per share upon the successful completion of the Transaction. If the Transaction is not completed, the Bridge Notes will remain outstanding as unsecured debt of SalesCloser and will not convert into equity.

- **SalesCloser Concurrent Financing**: SalesCloser expects to raise gross proceeds of $5,000,000 by way of a private placement of SalesCloser Subscription Receipts at a price of $0.75 per SalesCloser Subscription Receipt Share ("Concurrent Financing"), for a total share issuance of 6,666,666 Resulting Issuer Shares.

On completion of the Transaction, G2M will be the legal parent of SalesCloser. However, as a result of the Transaction, control of G2M will pass to the former shareholders of SalesCloser. This type of share exchange is referred to as a reverse acquisition. A reverse acquisition involving a carve-out entity from a public enterprise and a non-operating public enterprise is a share-based payment transaction in substance, rather than a business combination. Since the Transaction does not meet the definition of a business combination in accordance with IFRS 3 Business Combinations, the Transaction will be accounted for as follows:

- The identifiable assets and liabilities of G2M are recognized at fair value at the acquisition date.; and
- The excess of the fair value over the identifiable assets and liabilities of G2M is charged to profit or loss as listing expense.

The equity structure shown in the consolidated Pro-Forma statement of financial position of the Resulting Issuer reflects G2M's equity structure, including the common shares issued by G2M to effect the Transaction.

The unaudited consolidated Pro-Forma statement of financial position reflects the following transactions:

a) Elimination of G2M equity

The historical share capital, deficit, stock-based compensation reserve and warrant reserve of G2M have been eliminated on consolidation, as G2M is the legal acquirer but not the accounting acquirer in the reverse takeover transaction.

b) Elimination of net parent investment

The historical net parent investment balance has been reclassified to share capital of SalesCloser in connection with the spin-out from Wishpond, as this balance represents the value of shares issued to Wishpond prior to the reverse takeover and does not represent continuing net parent investment of the Resulting Issuer.

c) Concurrent financing

In connection with the Transaction, the Resulting Issuer is assumed to have completed a concurrent financing for gross proceeds of $5,000,000, through the issuance of common shares at a price of $0.75 per share, for the issuance of 6,666,666 common shares. Each common share issued pursuant to the concurrent financing is assumed to be issued with one-half of one common share purchase warrant, resulting in the issuance of 3,333,333 investor warrants. Each investor warrant is exercisable to acquire one common share at an exercise price of $1.25 for a period of 24 months following the closing of the Transaction.

In connection with the concurrent financing, cash commissions equal to 7% of the gross proceeds were paid to brokers and agents. In addition, brokers and agents were issued 466,667 broker warrants, representing 7% of the number of common shares issued, each exercisable to acquire one common share at an exercise price of $0.75 for a period of 24 months following closing.

The fair value of the investor warrants and broker warrants was determined using the Black-Scholes option pricing model. The aggregate fair value of warrants issued has been recorded in contributed surplus, with the corresponding amount recorded as a reduction of share capital. Cash commissions and other share issuance costs have also been recorded as a reduction of share capital.

The Black-Scholes valuation assumptions used include a risk-free interest rate of 2.47%, expected volatility of 85%, expected lives of 24 months based on warrant terms, dividend yield of 0%, and share prices of $0.75.

d) Bridge financing

On December 12, 2025, the Company completed a $1,500,000 bridge financing through the issuance of unsecured convertible notes with a three-year maturity and no stated interest. No investor warrants were issued in connection with the bridge financing. Upon completion of the Transaction, the bridge notes automatically convert, through a series of steps, into up to 2,500,000 common shares of the Resulting Issuer at a conversion price of $0.60 per share.

In the historical condensed interim carve-out financial statements, the bridge financing was accounted for as a compound financial instrument in accordance with IAS 32. The notes were separated into:

- a liability component, representing the contractual obligation to repay the principal amount in cash if the Transaction does not close; and
- an equity component, representing the fixed-for-fixed conversion feature.

On initial recognition, the liability component was measured at fair value using a discounted cash flow model, with the residual amount allocated to equity and presented within Net parent investment.

Transaction costs totaling approximately $72,911, consisting of $3,820 of cash transaction costs for wire transfer fees and foreign exchange translation charges and $69,090 representing the fair value of 175,000 finder warrants issued in connection with the financing, were allocated between the liability and equity components on a pro rata basis. As at December 31, 2025, the carrying amount of the liability component was $849,585.

For purposes of the Pro-Forma consolidated statement of financial position, it is assumed that the Transaction was completed and that the convertible notes were ultimately converted into 2,500,000 common shares of the Resulting Issuer at a conversion price of $0.60 per share.

Accordingly, the Pro-Forma adjustments:

- eliminate the carrying amount of the convertible note liability of $849,585;
- reclassify this amount to share capital; and
- eliminate net parent investment and present the equity components of the bridge financing within share capital and contributed surplus of the Resulting Issuer.

In the historical condensed interim carve-out financial statements, all equity components were presented within contributed surplus.

The fair value of the 175,000 finder warrants issued in connection with the bridge financing, estimated at $69,090, was determined using the Black-Scholes option pricing model and has been recorded in contributed surplus, with the corresponding amount recorded as a reduction of share capital. Any cash transaction costs associated with the bridge financing have also been recorded as a reduction of share capital.

The Black-Scholes valuation assumptions include a risk-free interest rate of 2.47%, expected volatility of 85%, an expected life of 24 months, dividend yield of 0%, and a share price of $0.75.

(Expressed in Canadian Dollars except shares amounts or stated otherwise, unaudited)

e) Finder's shares and issuance costs

In connection with the Transaction, the Resulting Issuer issued 1,180,833 common shares to a finder as consideration for advisory services related to identifying and facilitating the qualifying transaction. As these services relate directly to the reverse takeover transaction rather than any financing activity, the fair value of the finder's shares of $885,625 has been recognized as a reverse takeover listing expense and recorded as an increase to deficit, with a corresponding increase to share capital.

The fair value of the finder's shares was determined based on the implied equity valuation of the Transaction, which reflects the negotiated price per share used for the SalesCloser vendor shares and the concurrent financing, being $0.75 per common share. Management considers this price to represent the best estimate of fair value of the Resulting Issuer's common shares at the assumed transaction date.

f) Estimated cash listing expenses

Estimated cash listing expenses of approximately $650,000, expected to be incurred in connection with the reverse takeover and listing of the Resulting Issuer, have been recorded as an increase in deficit.

g) Fair value of consideration and reverse takeover listing expense

For accounting purposes, the Transaction is accounted for as a reverse takeover, with SalesCloser identified as the accounting acquirer and G2M identified as the accounting acquiree.

The fair value of the consideration deemed to be issued by SalesCloser to acquire G2M is estimated as follows:

Fair value of G2M shares	$1,425,000
Fair value of G2M options	62,135
Fair value of G2M warrants	23,898
Less: Fair value of net identifiable assets of G2M acquired:	
Cash	(583,893)
Accounts and other receivables	(13,683)
Accounts payable and accrued liabilities	10,724
Reverse takeover listing expense	924,181

The fair value per G2M common share of $0.75 was determined based on the implied valuation of the Transaction, which reflects the negotiated price applied to the 1,900,000 G2M post-consolidated common shares outstanding and is consistent with the price used for the SalesCloser vendor shares and the Concurrent Financing. Management believes this represents the best estimate of the fair value of both SalesCloser and G2M equity instruments at the assumed transaction date.

The fair value of G2M options and warrants was determined using the Black-Scholes option pricing model and has been recorded in contributed surplus. The Black-Scholes valuation assumptions include a risk-free interest rate of 2.47%, expected volatility of 78%, an expected life of 2.49 years, dividend yield of 0%, and a post-consolidation ratio share price of $0.715.

The reverse takeover listing expense represents the excess of the fair value of the consideration deemed to be issued over the fair value of the identifiable net assets acquired and has been recognized as an increase in deficit.

h) Founders options granted

G2M entered into employment agreements with each of the CEO and the COO of SalesCloser (the "Founder Employment Agreements"), pursuant to which agreements the CEO and COO will be granted at the closing of the Transaction, options to acquire an aggregate of 3,800,000 Resulting Issuer Shares (the "Founder Options") (after giving effect to the G2M Share Consolidation). The Founder Options have an exercise price of $0.60 per share, will vest immediately upon issuance at the closing of the Transaction, and will expire five years from the date of Transaction.

The fair value of the 3,800,000 Founders Options granted, estimated at $1,866,708, was determined using the Black-Scholes option pricing model and has been recorded in contributed surplus, with the corresponding amount recorded as an increase in deficit.

The Black-Scholes valuation assumptions include a risk-free interest rate of 2.47%, expected volatility of 73%, an expected life of 5 years, dividend yield of 0%, and a share price of $0.75.

i) Incentive options granted

At the closing of the Transaction, the Resulting Issuer will grant an aggregate of 2,419,167 incentive stock options to certain employees, directors, officers and consultants pursuant to the Resulting Issuer's 20% fixed stock option plan. The incentive stock options will vest over a period of three (3) years, with one-third vesting on the first anniversary of the date of grant and the remainder vesting in equal quarterly installments thereafter, and will expire seven (7) years from the date of grant. As the options represent compensation for future services, no adjustment has been made in the pro forma financial statements.

j) Inducement shares issued

At closing of the Transaction, the Resulting Issuer will issue 356,641 common shares to the CEO as equity compensation. The fair value of the shares has been estimated at $0.75 per share, consistent with the price used for the Concurrent Financing. Accordingly, share-based compensation expense of approximately $267,481 has been recognized to accumulated deficit with a corresponding increase to share capital.

i) Corporate tax rate

SalesCloser and G2M are both domiciled in British Columbia, Canada. The statutory tax rate applicable to both entities is 27%.

(Expressed in Canadian Dollars except shares amounts or stated otherwise, unaudited)

4. Share Capital

A reconciliation of the number of shares outstanding is as follows:

	SalesCloser Technologies Inc.
Total common shares issued as at December 31, 2025	22,750,000
Common shares issued as part of the Bridge Financing	2,500,000
Common shares issued to SalesCloser shareholders	**25,250,000**

	G2M Cap Corp.
Total common shares issued as at September 30, 2025	13,600,000
Consolidation ratio	7.15
Total common shares issued prior to Finders shares issued	1,900,000
Common shares issued as part of the Concurrent Financing	6,666,666
Inducement shares issued	356,641
Finders shares issued as part of the Transaction	1,180,833
Common shares issued to G2M shareholders	**10,104,140**

Common shares issued to SalesCloser shareholders	25,250,000
Common shares issued to G2M shareholders	10,104,140
Total common shares following the Share Exchange	**35,354,140**

5. Stock Options

A reconciliation of the number of stock options outstanding is as follows:

	G2M Cap Corp.
G2M options as at September 30, 2025	1,300,000
Exchange ratio	7.15
Post consolidation G2M stock options reserved for issuance	**181,818**
Founder Options granted	3,800,000
Incentive Options granted	2,419,167
Total post consolidation stock options reserved for issuance	**6,400,985**

(Expressed in Canadian Dollars except shares amounts or stated otherwise, unaudited)

6. Warrants

A reconciliation of the number of warrants outstanding is as follows:

	SalesCloser Technologies Inc.
SalesCloser warrants issued as at December 31, 2025	-
Finder compensation warrants issued as part of the Bridge Financing	175,000
Post consolidation SalesCloser warrants reserved for issuance	**175,000**

	G2M Cap Corp.
G2M warrants as at September 30, 2025	500,000
Consolidation ratio	7.15
Post consolidation G2M warrants as at September 30, 2025	69,930
Warrants issued as part of the Concurrent Financing	3,333,333
Finder compensation warrants issued as part of the Concurrent Financing	466,667
Post consolidation G2M warrants reserved for issuance	**3,869,930**

Post consolidation SalesCloser warrants reserved for issuance	175,000
Post consolidation G2M warrants reserved for issuance	3,869,930
Total post consolidation warrants reserved for issuance	**4,044,930**

CERTIFICATE OF G2M CAP CORP.

The foregoing document constitutes full, true and plain disclosure of all material facts relating to the securities of G2M Cap Corp., assuming Completion of the Qualifying Transaction.

DATED March 18, 2026.

(signed) "*Hari Nesathurai*"
Hari Nesathurai
Chief Executive Officer and Director

(signed) *"Doug Jamieson"*
Doug Jamieson
Chief Financial Officer and Director

ON BEHALF OF THE BOARD OF DIRECTORS OF
G2M CAP CORP.

(signed) *"Harp Dhillon"*
Harp Dhillon
Director

(signed) *"Paul Doyle"*
Paul Doyle
Director

CERTIFICATE OF SALESCLOSER TECHNOLOGIES INC.

The foregoing as it relates to Salescloser Technologies Inc. ("**SalesCloser**") constitutes full, true and plain disclosure of all material facts relating to the securities of SalesCloser.

DATED March 18, 2026.

(signed) *"Ali Tajskandar"*	(signed) *"Jordan Gutierrez"*
Ali Tajskandar	Jordan Gutierrez
CEO	Chief Operating Officer

ON BEHALF OF THE BOARD OF DIRECTORS OF
SALESCLOSER TECHNOLOGIES INC.

(signed) "*Adrian Lim*"
Adrian Lim
Director