Mongolia Growth Group Ltd.

Condensed Interim Consolidated Financial Statements
(Unaudited)
For the six months ended
June 30, 2026 and 2025
(Expressed in Canadian dollars)

Mongolia Growth Group Ltd.

Condensed Interim Consolidated Statements of Financial Position

(Unaudited)

As at June 30, 2026

(expressed in Canadian dollars)

	June 30, 2026 $	December 31, 2025 $
Assets		
Current assets		
Cash and cash equivalents (note 6)	1,585,548	34,966,943
Other assets (note 8)	71,253	74,007
Total assets	**1,656,801**	**35,040,950**
Liabilities		
Current liabilities		
Trade payables and accrued liabilities (note 10)	113,946	660,771
Income taxes payable	30,634	29,547
Total liabilities	**144,580**	**690,318**
Equity		
Share capital (note 11)	15,114,913	47,770,719
Contributed surplus	6,849,976	6,849,976
Accumulated other comprehensive loss	(37,520)	(35,948)
Deficit	(20,415,148)	(20,234,115)
Total equity	**1,512,221**	**34,350,632**
Total equity and liabilities	**1,656,801**	**35,040,950**

Commitment and contingencies (note 14)

Approved by the Board of Directors

"Harris Kupperman" Director *"James Dwyer"* Director

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

Mongolia Growth Group Ltd.

Condensed Interim Consolidated Statements of Comprehensive Loss

(Unaudited)

For the six month period ended June 30

(expressed in Canadian dollars)

	For the three months ended June 30		For the six months ended June 30	
	2026	**2025**	**2026**	**2025**
	$	**$**	**$**	**$**
Revenue				
Rental income	-	20,754	-	42,282
Total revenue	**-**	**20,754**	**-**	**42,282**
Expenses				
Salaries and wages	7,500	64,316	75,000	116,318
Other expenses (note 17)	139,168	374,108	440,727	733,185
Depreciation (note 9)	-	21,490	-	43,781
Total operating expenses	**(146,668)**	**(459,914)**	**(515,727)**	**(893,284)**
Interest income	124,989	965	352,921	1,224
Unrealized loss on short term investments	-	(4,672,358)	-	(5,342,317)
Realized loss on short term investments	-	(804,338)	-	(81,618)
Foreign currency gain (loss)	(298)	(401,355)	2,151	(465,592)
Total other income (loss)	**124,691**	**(5,877,086)**	**355,072**	**(5,888,303)**
Net loss before income taxes	**(21,977)**	**(6,316,246)**	**(160,655)**	**(6,739,305)**
Income tax recovery (expense)	(20,378)	3,528	(20,378)	133,101
Loss from continuing operations	**(42,355)**	**(6,312,718)**	**(181,033)**	**(6,606,204)**
Income from discontinued operations (note 5)	**-**	**269,739**	**-**	**568,198**
Net loss for the period	**(42,355)**	**(6,042,979)**	**(181,033)**	**(6,038,006)**
Net loss per share				
Basic				
From net income (loss) for the period	0.00	(0.24)	(0.01)	(0.24)
From continuing operations	0.00	(0.25)	(0.01)	(0.26)
From discontinued operations	0.00	0.01	0.00	0.02
Diluted				
From continuing operations	0.00	(0.26)	(0.01)	(0.25)
From discontinued operations	0.00	0.02	0.00	0.01
From net income (loss) for the period	0.00	(0.24)	(0.01)	(0.24)

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

Mongolia Growth Group Ltd.

Condensed Interim Consolidated Statements of Comprehensive Loss

(Unaudited)

For the six month period ended June 30

(expressed in Canadian dollars)

	For the three months ended June 30		For the six months ended June 30	
	2026 **$**	**2025** **$**	**2026** **$**	**2025** **$**
Net loss for the period	(42,355)	(6,042,979)	(181,033)	(6,038,006)
Other comprehensive loss				
Items that may be subsequently reclassified to income or loss				
Unrealized gains (losses) on translation of financial statement operations with US Dollar functional currency to Canadian dollar reporting currency	(967)	(167,806)	(1,572)	(169,270)
Total comprehensive loss	**(43,322)**	**(6,210,785)**	**(182,605)**	**(6,207,276)**

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

Mongolia Growth Group Ltd.

Condensed Interim Consolidated Statements of Changes in Equity

(Unaudited)

For the six month period ended June 30

(expressed in Canadian dollars)

	Share capital $	Contributed surplus $	Accumulated other comprehensive loss $	Deficit $	Total $
Balance at January 1,2025	48,046,823	6,849,976	278,786	(14,807,391)	40,368,194
Net loss for the period	-	-	-	(6,038,006)	(6,038,006)
Other comprehensive loss	-	-	(169,270)	-	(169,270)
	48,046,823	**6,849,976**	**109,516**	**(20,845,397)**	**34,160,918**
Share repurchase	(276,104)	-	-	-	(276,104)
Balance at June 30, 2025	**47,770,719**	**6,849,976**	**109,516**	**(20,845,397)**	**33,884,814**

	Share capital $	Contributed surplus $	Accumulated other comprehensive loss $	Deficit $	Total $
Balance at January 1, 2026	47,770,719	6,849,976	(35,948)	(20,234,115)	34,350,632
Net loss for the period	-	-	-	(181,033)	(181,033)
Other comprehensive loss	-	-	(1,572)	-	(1,572)
	47,770,719	**6,849,976**	**(37,520)**	**(20,415,148)**	**34,168,027**
Return of capital	(32,587,135)	-	-	-	(32,587,135)
Share cancellation cost	(68,671)	-	-	-	(68,671)
Balance at June 30, 2026	**15,114,913**	**6,849,976**	**(37,520)**	**(20,415,148)**	**1,512,221**

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

Mongolia Growth Group Ltd.

Condensed Interim Consolidated Statements of Cash Flow

(Unaudited)

For the six month period ended June 30

(expressed in Canadian dollars)

	June 30, 2026 $	June 30, 2025 $
Cash provided by (used in)		
Operating activities		
Net income (loss) for the period	(181,033)	(6,606,204)
Items not affecting cash		
Depreciation (note 9)	-	43,781
Deferred taxes	-	(138,412)
Unrealized loss on marketable securities	-	5,342,317
Realized loss on short term investments	-	81,618
	(181,033)	**(1,276,900)**
Net change in non-cash working capital balances (note 15)	(542,984)	(6,080,683)
	(724,017)	**(7,357,583)**
Cash provided by discontinued operating activities (note 5)	**-**	**442,983**
Financing activities		
Share repurchase (note 11)	-	(276,104)
Return of capital (note 11)	**(32,587,135)**	-
Share cancellation cost (note 11)	**(68,671)**	-
	(32,655,806)	**(276,104)**
Investing activities		
Net sale of marketable securities	-	24,402,977
	-	**24,402,977**
Increase (decrease) in cash from continued operations	**(33,379,823)**	**16,769,290**
Decrease in cash from discontinued operations	**-**	**442,983**
Effect of exchange rates on cash and cash equivalents	(1,572)	(96,649)
Increase (decrease) in cash	(33,381,395)	17,115,624
Cash and cash equivalents - Beginning of period	34,966,943	13,286,090
Cash and cash equivalents - End of period	**1,585,548**	**30,401,714**

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

(expressed in Canadian dollars)

1 Corporate Information

Mongolia Growth Group Ltd. ("MGG" or the "Company") was incorporated in Alberta on December 17, 2007. The Company previously operated a subscription product business, which was sold during 2025, and a public securities portfolio, which was liquidated during 2025. The Company approved a plan of arrangement (the "Arrangement") under the Business Corporations Act (Alberta), pursuant to which shareholders were entitled to receive $1.28 in cash per common share. At a Special meeting held on May 14, 2026, shareholders approved the Arrangement, and the Court of King's Bench of Alberta granted final approval on May 15, 2026. The transaction closed on May 20, 2026.

The Company trades on the NEX, having the symbol YAK.H.

MGG has three wholly-owned subsidiaries as of June 30, 2026; Mongolia (Barbados) Corp., MGG US Inc., and Lemontree PR LLC. Both MGG US Inc. and Lemontree PR LLC no longer have operations as of the year ended December 31, 2025 and will be closed once all legal requirements have been met. Mongolia (Barbados) Corp. remains active as it holds the Company's residual Russian securities.

At June 30, 2026 and December 31, 2025, the principal subsidiaries of the Company, their geographic locations, and the ownership interest held by the Company, were as follows:

		Ownership		
Name	Principal Activity	June 30, 2026	December 31, 2025	Location
Mongolia (Barbados) Corp.	Holding Company and Brokerage Account	100%	100%	Barbados
Lemontree PR LLC	Real estate operations	100%	100%	Puerto Rico
MGG US Inc.	Investments	100%	100%	United States

The Company is registered in Alberta, Canada, at its registered and records address at Centennial Place, East Tower, 1900, 520 – 3rd Avenue S.W. Calgary, Alberta, Canada T2P 0R3. The Company's Canadian headquarters are located at 100 King Street West, Suite 5600, Toronto, Ontario, M5X 1C9, Canada.

At June 30, 2026, the Company has one reportable segment, being the MGG Corporate segment, which manages the Company's corporate affairs and capital management. The segment previously managed the Company's public securities portfolio, which was liquidated during 2025. The Company previously reported a separate Subscription Products segment, which was disposed of on October 31, 2025 and is presented as a discontinued operation (refer to Note 5). Comparative segment information presented in Note 16 reflects the two-segment structure that was in effect during the comparative period.

(expressed in Canadian dollars)

2 Basis of presentation

The consolidated financial statements of the Company have been prepared in accordance with International Financial Reporting Standards (IFRS) and International Financial Reporting Interpretations Committee (IFRIC), as issued by the International Accounting Standards Board (IASB) applicable to the preparation of interim financial statements, including IAS 34, Interim Financial Reporting ("IAS 34"). These condensed interim consolidated financial statements are compliant with IAS 34 and do not include all of the information required for full annual financial statements.

These condensed interim consolidated financial statements should be read in conjunction with the Company's annual financial statements for the year ending December 31, 2025. The significant accounting policies used in the preparation of these consolidated financial statements are summarized in note 3.

The consolidated financial statements, including the notes to the consolidated financial statements, are presented in Canadian dollars ($) which is the presentation currency and the functional currency of the parent Company. The functional currency of the Company's operating subsidiary in Barbados is the Canadian Dollar. The functional currency of the Company's operating subsidiaries in the United States and Puerto Rico is the US Dollar.

These consolidated financial statements were approved by the Board of Directors of the Company for issue on August 18 2026.

3 Significant Accounting Policies

The Company has applied the same accounting policies in these condensed interim consolidated financial statements as those applied in the Company's annual audited consolidated financial statements as at and for the year ended December 31, 2025.

In preparing these condensed interim consolidated financial statements, the significant judgements made in applying the Company's accounting policies and the key sources of estimation uncertainty were the same as those applied to the annual consolidated financial statements as at and for the year ended December 31, 2025.

These condensed interim consolidated financial statements should be read in conjunction with the Company's annual financial statements for the year ending December 31, 2025.

(expressed in Canadian dollars)

4 Significant accounting estimates and judgements

The preparation of financial statements in accordance with IFRS requires Management to make estimates and assumptions about the future that affect the reported amounts of assets and liabilities. Estimates and judgements are continually evaluated based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances. In the future, actual experience may differ from these estimates and assumptions.

The effect of a change in an accounting estimate is recognized prospectively by including it in net income (loss) in the period of the change, if the change affects that period only, or in the period of the change and future periods, if the change affects both.

Significant estimates made in the preparation of these consolidated financial statements include the following areas:

- Valuation of marketable securities - The Company recognizes marketable securities at fair value. Fair value is determined on the basis of market prices from independent sources, if available. If there is no market price, then the fair value is determined by using valuation models with inputs derived from observable market data where possible but where observable data is not available, judgement is required to establish fair values. The Company presents results from trading marketable securities on both a realized and unrealized basis separately in the consolidated statements of operations. A realized gain or loss is recorded upon transfer of ownership of a marketable security, calculated as proceeds (net of broker fees) less its cost which is measured on a first-in-first-out ("FIFO") basis. Unrealized gains and losses are the fair value adjustments to positions still held at reporting dates.

5 Discontinued Operations

On October 31, 2025, the Company completed the sale of its KEDM subscription business (the "KEDM Transaction") to an arm's length third party. The KEDM business was operated directly by the Company and was not held through a subsidiary. The consideration received consisted of the buyer's assumption of all deferred revenue obligations associated with the KEDM business up to and including October 31, 2025, totaling CAD$841,809.

As the KEDM business had a carrying value of nil on the Company's consolidated statement of financial position at the date of disposal, the full value of the consideration has been recognized as a gain on disposal in the consolidated Statement of Operations of Discontinued Operations for the year ended December 31, 2025. No cash proceeds were received in connection with the KEDM Transaction.

(expressed in Canadian dollars)

5 Discontinued Operations (continued)

Comprehensive Statement of Operations of Discontinued Operations

	Three months ended June 30, 2025 $	Six months ended June 30, 2025 $
Income		
Subscription income	529,610	1,099,289
Total Income	**529,610**	**1,099,289**
Expenses		
Subscription processing fees	27,334	36,638
Salaries and Wages	-	-
Other expenses	232,537	494,453
Total expenses	**(259,871)**	**(531,091)**
Net income before tax from discontinued operations	**269,739**	**568,198**

Cash flows from discontinued operations

	Period ending June 30, 2026 $	Period ending June 30, 2025 $
Net income for the period from discontinued operations	-	568,198
Less gain on disposal	-	-
	-	**568,198**
Unearned Revenue	-	(125,215)
Net cash from operating activities	**-**	**442,983**
Decrease in cash from discontinued operations	**-**	**442,983**

(expressed in Canadian dollars)

6 Cash

Cash at banks earns interest at floating rates based on daily bank deposit rates. The component of cash accounts currently consists only of cash amounts held in banks or on hand.

The following table discloses the geographical location ofcash:

	June 30, 2026 $	**December 31, 2025 $**
Barbados	29,335	38,992
Canada	1,556,213	34,733,690
United States	-	194,261
	1,585,548	**34,966,943**

Cash is not collateralized. The carrying amount of cash approximates fair value.

7 Subscription Revenue (Discontinued Operations)

The KEDM subscription business was classified as a discontinued operation effective October 31, 2025. The results of this business are presented separately in the consolidated statements of operations and in note 5 - Discontinued Operations. Revenue earned during the period is classified as subscription revenue on the consolidated statements of operations. Revenue collected that has not yet been earned, have been classified as unearned revenue and will be classified according to the Company's revenue policies described in note 3.

Contract Liabilities:

As of June 30, 2026, the Company has unearned revenue of $nil. (December 31, 2025 - $nil).

	June 30, 2026 $	**December 31, 2025 $**
Opening balance	-	950,615
Additions	-	1,575,516
Revenue earned	-	(1,684,322)
Disposal of KEDM	-	(841,809)
Closing balance	**-**	**-**

The KEDM subscription business was sold on October 31, 2025 for consideration of the buyer's assumption of deferred revenue obligations totaling $841,809. Further detail regarding the business and the related production agreement with Praetorian PR LLC is contained in the notes to the December 31, 2025 annual consolidated financial statements.

(expressed in Canadian dollars)

8 Other assets

Short term other assets

	June 30, 2026 $	December 31, 2025 $
Accounts receivable	27,447	17,601
Prepaid expenses	43,806	56,406
	71,253	**74,007**

9 Property and equipment

The Company disposed of its office property in Rincon, Puerto Rico on December 3, 2025. As at June 30, 2026 and December 31, 2025, the Company holds no property and equipment. Refer to note 13 for related party disclosure regarding the disposal.

				Year ended December 31, 2025
	Furniture and fixtures $	**Equipment $**	**Buildings $**	**Total $**
December 31				
Cost	163,536	50,761	1,809,546	2,023,843
Disposals	(163,536)	(50,761)	(1,809,546)	(2,023,843)
Accumulated depreciation	110,078	46,113	170,265	326,456
Disposals	(110,078)	(46,113)	(170,265)	(326,456)
Net book value	-	-	-	-

The property was sold to a related party. Refer to note 13.

(expressed in Canadian dollars)

10 Trade payables and accrued liabilities

	June 30, 2026 $	December 31, 2025 $
Trade and accrued payables	113,946	660,771
	113,946	**660,771**

The carrying amounts above reasonably approximate fair value at the consolidated statement of financial position date. All trade and other payables are current.

11 Share capital and contributed surplus

Common shares

The Company is authorized to issue an unlimited number of common and preferred shares.

The issued and outstanding common shares are as follows:

	Number of shares	Amount $
Balance, December 31, 2025	25,458,699	47,770,719
Return of capital	-	(32,587,135)
Cost to return capital	-	(68,671)
Balance June 30, 2026	25,458,699	**15,114,913**

As at June 30, 2026, the Company held nil (Q4 2025-nil) shares in Treasury.

On May 14, 2026, shareholders approved a plan of arrangement under the Business Corporations Act (Alberta) pursuant to which the Company returned $1.28 in cash per common share to shareholders, totaling $32,587,135. The Court of King's Bench of Alberta granted final approval on May 15, 2026, and the return of capital was completed on May 20, 2026. The distribution was recorded as a reduction of share capital. No common shares were cancelled in connection with the return of capital. The Company charged $68,671 of directly attributable transaction costs against share capital.

Earnings per share

The following table summarizes the shares used in calculating earnings (loss) per share:

	June 30, 2026	June 30, 2025
Weighted average number of shares – basic	25,458,699	25,604,455
Effect of dilutive stock options	-	-
Weighted average number of shares – diluted	**25,458,699**	**25,604,455**

Basic earnings (loss) per share are derived by dividing net income (loss) for the period by the weighted average number of common shares outstanding for the period.

(expressed in Canadian dollars)

12 Management of capital structure

The Company's objective when managing capital is to preserve its cash resources and maintain sufficient liquidity to fund its ongoing corporate obligations while it evaluates a business combination or other transaction.

Following the return of capital completed on May 20, 2026, the Company has no operating business and its capital structure consists of equity and working capital. The Company's remaining working capital is held substantially in cash and is intended to fund general and administrative costs and the costs of identifying, evaluating, and completing a suitable transaction. In managing its capital, the Company considers the working capital required to sustain corporate operations, the costs associated with pursuing potential transactions, and its ability to raise additional capital through the issuance of equity if and when required.

	June 30, 2026 $	**December 31, 2025 $**
Current assets	1,656,801	35,040,950
Current liabilities	(144,580)	(690,318)
Working capital	**1,512,221**	**34,350,632**

The method used by the Company to monitor its capital is based on an assessment of the Company's working capital position relative to its projected obligations.

(expressed in Canadian dollars)

13 Related party transactions

Parties are generally considered to be related if the parties are under common control or if one party has the ability to control the other party or can exercise significant influence or joint control over the other party in making financial and operational decisions. In considering each possible related party relationship, attention is directed to the substance of the relationship, not merely the legal form.

Key management personnel of the Company include all directors, executive management and persons directly related to directors and executive management. The summary of compensation for key management personnel is as follows:

	Six months ending June 30, 2026 $	**Six months ending June 30, 2025 $**
Salaries and other short-term employee benefits	136,329	263,440
KEDM production expense and revenue share paid to an entity controlled by the Chairman	-	522,898*
Director fees	75,000	30,000
	211,329	**816,338**

* Amounts paid to Praetorian PR LLC, a company owned by the Chairman and CEO, in connection with the production of KEDM. The agreement was terminated with the sale of KEDM on October 31, 2025.

During the year ended December 31, 2025, Lemontree LLC, an entity owned by Harris Kupperman, the Chairman and Chief Executive Officer of the Company, purchased the Company's office property for USD$1.45 million (CAD$2,023,843). The transaction was approved by shareholders during the annual and special meeting of shareholders of the Company on October 7, 2025. The sale of its office property in Rincon, Puerto Rico closed on December 3, 2025. The net book value of the disposed assets at the time of sale was CAD$1,697,387 resulting in a gain on disposal of CAD $313,018, which was recognized in the consolidated statement of operations for the year ended December 31, 2025.

As at June 30, 2026, amounts due to related parties totaled approximately $11,368 (Q2 2025 - $85,639) comprised of fees owed to management and directors, and are included in trade payables and accrued liabilities.

(expressed in Canadian dollars)

14 Commitments and contingencies

From time to time and in the normal course of business, claims against the Company may be received. On the basis of management's assessments and professional legal advice, management is of the opinion that no material losses will be incurred, and no provision or disclosure has been made in these consolidated financial statements. The Company indemnifies its directors and officers against any and all claims or losses reasonably incurred in the performance of their service to the Company to the extent permitted by law.

15 Supplementary cash flow information

	Six months ending June 30, 2026 $	**Six months ending June 30, 2025 $**
Changes in non-cash working capital arising from		
Other assets	2,754	(475,029)
Net due to/(from) broker	-	(5,340,651)
Trade payables and accrued liabilities	(546,825)	(265,003)
Income tax payable	1,087	-
Changes in non-cash working capital from operating activities	**(542,984)**	**(6,080,683)**

Income tax paid during the quarter was $20,378 (Q1-2025 $nil).

16 Segment information

Following the disposal of the KEDM subscription business on October 31, 2025, the Company's operations are conducted in one reportable segment, being the MGG Corporate segment. The Company reports information about its operating segment based on the way management organizes and reports the segment within the organization for making operating decisions and evaluating performance. Comparative segment information for the three and six months ended June 30, 2025 is presented in the two-segment format applicable during that period (Corporate and Subscription Products). Information relating to the discontinued KEDM business is presented in Note 5.

The Company evaluates performance based on net income (loss) before income taxes.

(expressed in Canadian dollars)

16 Segment information (continued)

	Three months ended June 30, 2026	
	Corporate $	**Total** $
Salaries and wages	(7,500)	(7,500)
Other expenses	(139,168)	(139,168)
Interest Income	124,989	124,989
Foreign currency loss	(298)	(298)
Net loss before income taxes	**(21,977)**	**(21,977)**

	Three months ended June 30, 2025		
	Corporate $	**Subscription Products** $	**Total** $
Rental income	20,754	-	20,754
Subscription revenue	-	529,610	529,610
Salaries and wages	(64,316)	-	(64,316)
Other expenses	(374,108)	(259,871)	(633,979)
Depreciation	(21,490)	-	(21,490)
Interest income	965	-	965
Unrealized loss on short term investments	(4,672,358)	-	(4,672,358)
Realized loss on short term investments	(804,338)	-	(804,338)
Foreign currency loss	(401,355)	-	(401,355)
Net loss before income taxes	**(6,316,246)**	**269,739**	**(6,046,507)**

(expressed in Canadian dollars)

16 Segment information (continued)

	Six months ended June 30, 2026	
	Corporate **$**	**Total** **$**
Salaries and wages	(75,000)	(75,000)
Other expenses	(440,727)	(440,727)
Interest Income	352,921	352,921
Foreign currency gain	2,151	2,151
Net loss before income taxes	**(160,655)**	**(160,655)**

	Six months ended June 30, 2025		
	Corporate **$**	**Subscription Products** **$**	**Total** **$**
Rental income	42,282	-	42,282
Subscription revenue	-	1,099,289	1,099,289
Salaries and wages	(116,318)	-	(116,318)
Other expenses	(733,185)	(531,091)	(1,264,276)
Depreciation	(43,781)	-	(43,781)
Interest income	1,224	-	1,224
Unrealized loss on short term investments	(5,342,317)	-	(5,342,317)
Realized loss on short term investments	(81,618)	-	(81,618)
Foreign currency loss	(465,592)	-	(465,592)
Net loss before income taxes	**(6,739,305)**	**568,198**	**(6,171,107)**

(expressed in Canadian dollars)

16 Segment information (continued)

	Balance as of June 30, 2026	
	Corporate $	**Total** $
Total assets	**1,656,801**	**1,656,801**
Property and equipment	-	-
Total Liabilities	**144,580**	**144,580**

	Balance as of June 30, 2025		
	Subscription Products $	**Corporate** $	**Total** $
Total assets	**-**	**35,046,593**	**35,046,593**
Property and equipment	-	1,660,590	1,660,590
Total Liabilities	**825,400**	**336,379**	**1,161,779**

	Revenue		Property and equipment	
	June 30, 2026	**June 30, 2025**	**June 30, 2026**	**June 30, 2025**
	$	$	$	$
Canada	-	1,099,289	-	-
USA	-	42,282	-	1,660,590
	-	**1,141,571**	**-**	**1,660,590**

Revenue includes $1,099,289 (Q2 2025) from discontinued operations (Canada). Refer to note 5.

(expressed in Canadian dollars)

17 Other expenses

	For the three months ended June 30	
	2026	**2025**
	$	**$**
Investor relations	4,842	6,900
Repairs and maintenance	-	297
Office	2,158	28,043
Professional fees	113,923	248,363
Travel	3,870	138
Advertising	610	597
Land and property tax	-	2,415
Insurance	12,980	32,320
Utilities	-	3,674
Other	785	51,361
	139,168	**374,108**

	For the six months ended June 30	
	2026	**2025**
	$	**$**
Investor relations	14,973	13,800
Investment research expense	-	28,738
Repairs and maintenance	-	282
Office	8,677	58,125
Professional fees	391,024	461,219
Travel	3,870	7,256
Advertising	1,460	1,900
Land and property tax	-	2,415
Insurance	16,730	37,495
Utilities	-	8,898
Other	3,993	113,057
	440,727	**733,185**

18 Subsequent Events

None.