BELGRAVIA HARTFORD

2026

Condensed Consolidated Interim Financial Statements

for the three months ended March 31, 2026 and 2025

(Unaudited - Expressed in CAD dollars)

NOTICE OF NO AUDITOR REVIEW OF INTERIM FINANCIAL STATEMENTS

Under National Instrument 51-102, Part 4, subsection 4.3(3)(a), if an auditor has not performed a review of the interim financial statements, they must be accompanied by a notice indicating that the financial statements have not been reviewed by an auditor.

The accompanying unaudited interim financial statements of the Company have been prepared by and are the responsibility of the Company's management.

The Company's independent auditor has not performed a review of these financial statements in accordance with standards established by the Chartered Professional Accountants of Canada for a review of interim financial statements by an entity's auditor.

BELGRAVIA HARTFORD CAPITAL INC.
CONDENSED CONSOLIDATED INTERIM STATEMENTS OF FINANCIAL POSITION
(Unaudited - Expressed in CAD Dollars)

		March 31, 2026		December 31, 2025
ASSETS				
Cash	$	25,168	$	22,604
Investments (note 3)		814,877		2,334
Prepaid expenses		111,167		68,131
Digital currencies (note 4)		1,210,409		8,254,760
Equipment (note 5)		2,215		2,367
	$	2,163,836	$	8,350,196
LIABILITIES AND SHAREHOLDERS' DEFICIT				
Accounts payable and accrued liabilities (notes 6)	$	2,261,054	$	2,115,100
Loan from related party (notes 10)		201,588		199,571
Interest payable on the related party loan (notes 10)		25,096		19,276
Convertible debenture (note 7)		-		5,135,591
Total liabilities		2,487,738		7,469,538
Shareholders' deficit				
Share capital (note 8)		115,469,835		115,469,835
Reserves (notes 8 and 9)		15,979,628		15,979,628
Accumulated other comprehensive income		18,681,269		18,681,269
Accumulated deficit		(150,454,634)		(149,250,074)
Total shareholders' deficit		(323,902)		880,658
	$	2,163,836	$	8,350,196

Nature of operations and going concern (note 1)
Contingencies (note 14)

On behalf of the Board:

"Mehdi Azodi" **Director** ***"Pierre Pettigrew"*** **Director.**

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

BELGRAVIA HARTFORD CAPITAL INC.
CONDENSED CONSOLIDATED INTERIM STATEMENTS OF LOSS AND COMPREHENSIVE LOSS
(Unaudited - Expressed in CAD Dollars)

	Three Month Period Ended 31-Mar-26	Three Month Period Ended 31-Mar-25
Net investment losses and changes in fair value (note 3)	$ (551,917)	$ (124,615)
EXPENSES		
Administration (note 10)	49,499	21,874
Business and market development	41,331	-
Consulting fees	134,357	(12,450)
Depreciation (note 5)	152	333
Foreign exchange loss	2,202	(2,907)
Interest expense	32,511	-
Investor relations	92,760	1,310
Professional fees	90,136	14,986
Regulatory fees and taxes	3,660	6,527
Rent	500	500
Share-based compensation (note 9,10)	-	149,800
Travel	4,391	-
Wages and benefits (note 10)	201,144	181,192
Total expenses	(652,643)	(361,165)
Loss and comprehensive loss for the period	$ (1,204,560)	$ (485,780)
Basic and diluted loss per common share	$ (0.01)	$ (0.01)
Weighted average number of common shares outstanding, basic and diluted	137,720,837	87,336,747

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

BELGRAVIA HARTFORD CAPITAL INC.
CONDENSED CONSOLIDATED INTERIM STATEMENTS OF CASH FLOWS
(Unaudited - Expressed in CAD Dollars)

	Three Month Period Ended 31-Mar-26	Three Month Period Ended 31-Mar-25
OPERATING ACTIVITIES		
Loss for the period	$ (1,204,560)	$ (485,780)
Items not affecting cash:		
Depreciation	152	333
Equity compensation	-	153,400
Share-based compensation	-	149,800
Net investment losses	552,276	124,615
Adjustments for:		
Investments made	(1,003,710)	(194,390)
Distributions from investments	1,664,135	-
Changes in non-cash working capital items:		
Increase in prepaid expenses	(43,036)	(439)
Accrue for interest on related party loan	5,820	3,883
(Decrease) increase in accounts payable and accrued liabilities	(12,027)	(58,514)
(Decrease) increase in interest accrual	26,691	-
Net cash (used in) provided by operating activities	(14,259)	(307,092)
INVESTING ACTIVITIES		
Equipment expenditures	-	(1,017)
Net cash used in investing activities	-	(1,017)
FINANCING ACTIVITIES		
Loan payment to related parties	16,823	(28,754)
Net cash provided by financing activities	16,823	(28,754)
Change in cash for the period	2,564	(336,863)
Cash beginning of year	22,604	356,641
Cash, end of period	$ 25,168	$ 19,778

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

BELGRAVIA HARTFORD CAPITAL INC.
CONDENSED CONSOLIDATED INTERIM STATEMENTS OF CHANGES IN SHAREHOLDERS' DEFICIT
(Unaudited - Expressed in CAD Dollars)

	Share Capital					
	Number of Shares	Amount	Reserves	Accumulated Other Comprehensive Income	Accumulated Deficit	Equity (Deficit)
		$	$	$	$	$
Balance as at December 31, 2024	85,207,140	108,779,379	14,478,427	18,681,269	(142,278,137)	(339,062)
Issuance of shares (note 6,7)						
Exercise of options	2,920,000	227,619	(74,219)	-	-	153,400
Share-based compensation	-	-	149,800	-	-	149,800
Loss and comprehensive loss	-	-	-	-	(485,780)	(485,780)
Balance as at March 31, 2025	88,127,140	109,006,998	14,554,008	18,681,269	(142,763,917)	(521,642)
Balance as at December 31, 2025	137,720,837	115,469,835	15,979,628	18,681,269	(149,250,074)	880,658
Loss and comprehensive loss	-	-	-	-	(1,204,560)	(1,204,560)
Balance as at March 31, 2026	137,720,837	115,469,835	15,979,628	18,681,269	(150,454,634)	(323,902)

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

1. NATURE OF OPERATIONS AND GOING CONCERN

Belgravia Hartford Capital Inc. ("Belgravia" or the "Company") is a publicly traded investment holding company listed on the Canadian Securities Exchange. Belgravia is focused on growing its assets and holdings and increasing its net asset value ("NAV"). Belgravia invests in a portfolio of private and public companies located in jurisdictions governed by the rule of law. It takes a multi-sector investment approach with emphasis in the resources and commodities sector. The Company is now expanding into technology related sectors with appointments at the Board of Directors level and Advisory Committee to investigate the opportunities for investments and acquisitions. Areas of focus are Cryptocurrency, Artificial Intelligence, media and digital streaming. The Company was continued into British Columbia on December 20, 2019, under the Business Corporation Act (British Columbia). The Company's registered office is located at #3-3185 Via Centrale, Kelowna, BC V1V 2A7.

The Company's continuation as a going concern is dependent on cash flow from its investments, royalties, or operations and its ability to raise equity capital or borrowings sufficient to meet current and future obligations. There can be no assurance that the Company will be able to readily exit certain investment positions or obtain additional equity capital or borrowings. If the Company is unable to obtain adequate additional equity capital or borrowings, the Company may need to further curtail its activities until additional funds can be raised. The Company has a history of losses with limited operating revenue, an accumulated deficit at March 31, 2026, of $150,454,634 and a deficit in working capital of $323,902 (2025 - $880,658). Management believes the Company has sufficient resources to fund its business activities for at least the next 12 months. The Company's financial success is dependent on its ability to identify, evaluate, negotiate, and exit investments in assets or businesses. These financial statements have been prepared by management on a going concern basis which assumes that the Company will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future.

The Company's Bitcoin represents a significant portion of its liquid assets. This strategic ownership represents its allocation to Bitcoin and the concentration may vary upon future financing and asset allocation to other private or public investments including other cryptocurrencies and Bitcoin related investments. Deployment of capital will ultimately vary over time based on risk tolerance and market conditions. The Company's current Bitcoin position is designed to hold Bitcoin while exploring other opportunities and adding Bitcoin to the portfolio while investigating and building a backend Bitcoin centric ecosystem business.

There are external factors that can adversely affect general workforces, economies and financial markets globally. Examples include, but are not limited to, outcome of Ochoa matter, political conflict in other regions, lower market activity and higher interest rates. It is not possible for the Company to predict the duration or magnitude of adverse results of such external factors and their effect on the Company's business or ability to raise funds.

2. MATERIAL ACCOUNTING POLICY INFORMATION

a) Statement of compliance:

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

The Financial Statements were authorized by the board of directors of the Company on May 29, 2026.

2. MATERIAL ACCOUNTING POLICY INFORMATION (cont'd…)

b) Basis of presentation:

The Interim Financial Statements have been prepared on the historical cost basis except for certain financial instruments, which are measured at fair value. In addition, these Financial Statements have been prepared using the accrual basis of accounting, except for cash flow information. The comparative figures presented in these Interim Financial Statements are in accordance with IFRS and have not been audited.

c) Foreign currency translation

The Financial Statements are presented in CAD dollars. The functional currency of the Company is the CAD dollar.

Transactions in foreign currencies are translated into the entities' functional currency at the exchange rates at the date of the transactions. Monetary assets and liabilities of the Company's operations denominated in a currency other than the functional currency are translated using the exchange rates prevailing at the date of the statement of financial position. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates in effect at the date of the underlying transaction, except for depreciation related to non-monetary assets, which is translated at historical exchange rates. Exchange differences are recognized in profit or loss in the year in which they occur.

d) Basis of consolidation

The Financial Statements of the Company include the following subsidiaries:

Name of subsidiary	Place of incorporation	Percentage ownership
Belgravia Hartford Gold Assets Corp.	Canada	100%
NodeVest IO Inc.	Canada	100%
Belgravia Hartford Estates Corp.	USA	100%
Belgravia Hartford Holdings, LLC	USA	100%

The Company consolidates the subsidiaries on the basis that it controls these subsidiaries when the Company possesses power over an investee, has exposure to variable returns from the investee, and has the ability to use its power over the investee to affect its returns. All intercompany transactions and balances are eliminated on consolidation.

e) Cash:

Cash is comprised of cash deposited at Canadian banks and secure, short-term, highly liquid demand deposits.

f) Income recognition:

Management services revenue is recognized when services are rendered, and the amount can be reasonably estimated and collected. Any amount received for future services is recorded as deferred revenue and recognized as revenue when the related services are performed. The management service revenue has been discontinued this year.
Realized gains or losses on dispositions of investments and change in unrealized gains/losses in the value of investments are included in net investment losses in the statement of loss and comprehensive loss.

2. MATERIAL ACCOUNTING POLICY INFORMATION (cont'd…)

g) **Significant accounting estimates and judgments:**

The preparation of these Financial Statements requires management to make judgments, estimates and assumptions about future events that affect the reported amounts of assets and liabilities and disclosure of contingent assets at the date of the financial statements and the reported amounts of revenues and expenses during the reporting year. Although these estimates are based on management's best knowledge of the amount, events or actions, actual results may differ from these estimates.

3. INVESTMENTS

In accordance with IFRS 10, the fair value of the Company's investments includes the fair value of the net assets of its subsidiaries that are controlled by the Company. Accordingly, Belgravia's direct investments comprise these subsidiaries, which invest directly in various investee companies and other investee companies where Belgravia made an investment directly.

The table below outlines investments held directly by Belgravia Hartford Capital Inc:

Investments at March 31, 2026	Number of Shares		Cost		Fair Value
Public Companies:					
Delphx Capital Market	11,390,000	$	525,959	$	428,450
2X Bitcoin Strategy ETF	10,698	$	288,827	$	220,054
Private Companies					
Izaray Group Inc	58,362	$	25,000	$	100
Investments in Warrants	-	$	43,600	$	166,273
Total		$	883,386	$	814,877

The fair values of the common shares of the publicly traded companies have been directly referenced to published price quotations in an active market. The investments in unlisted warrants of companies that are publicly traded are valued using the Black-Scholes option pricing model, with the following weighted average assumptions:

	Quarter ended March 31, 2026	Year ended December 31, 2025
Risk-free interest rate	2.79%	2.55%
Expected life of warrants	1.18 year	0.23 year
Annualized volatility	129.34%	184.39%
Dividend rate	0.00%	0.00%
Weighted average fair value of warrants	$0.02	$0.00

4. DIGITAL CURRENCIES

Digital currency consists of Bitcoin cryptocurrency. Below is the continuity schedule for the digital currencies as at March 31, 2026:

		Bitcoin
Balance at December 31, 2025	$	8,254,760
Additions		-
Repaid convertible debenture		(6,722,674)
Dispositions		(1,449,984)
Change in fair value		1,128,307
Balance at March 31, 2026	$	1,210,409
Units		
Balance at December 31, 2025		69
Additions		-
Repaid convertible debenture		(42)
Dispositions		(14)
Balance at March 31, 2026		13

The change in fair value is included as part of the net investment losses and changes in fair value in the consolidated statement of loss and comprehensive loss. The digital currency received from the issuance of the convertible debenture was repaid in full to lender in February 2026.

Below is the continuity schedule for the digital currencies for the year 2025:

	Bitcoin	USDC	SUI	SOL	XRP
Balance at December 31, 2024	-	-	-	-	-
Additions	13,346,152	2,239,104	192,892	292	34
Dispositions	(2,426,412)	(2,239,104)	(192,892)	(292)	(34)
Change in fair value	(2,664,980)	-			
Balance at December 31, 2025	8,254,760	-	-	-	-
Units					
Balance at December 31, 2024	-	-	-	-	-
Additions	84	1,633,796	30,522	1	9
Dispositions	(15)	(1,633,796)	(30,522)	(1)	(9)
Balance at December 31, 2025	69	-	-	-	-

The change in fair value is included as part of the net investment losses and changes in fair value in the consolidated statement of loss and comprehensive loss. Included in the additions is $6,904,288 of Bitcoin received upon issuance of the convertible debenture (Note 7) and $2,044,794 of USDC upon issuance of a promissory note (which was repaid in 14.2 Bitcoin on December 31, 2025). The additions also include $151,168 of Bitcoin received upon the issuance of the units in the private placement closed on July 16, 2025.

5. EQUIPMENT

Equipment consists of the following:

		Computer equipment
Cost		
As at December 31, 2024	$	6,380
Additions		1,811
Disposal		(4,028)
As at December 31, 2025		4,163
Additions		-
As at March 31, 2026		**4,163**
Depreciation		
As at December 31, 2024	$	4,436
Additions	$	1,102
Disposal		(3,742)
As at December 31, 2025		1,796
Additions		152
As at March 31, 2026	$	1,948
Net book value:		
As at December 31, 2025	$	2,367
As at March 31, 2026	$	2,215

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	March 31, 2026	December 31, 2025
Trade payables	$ 597,287	$ 507,240
Accrued liabilities	1,469,418	1,556,686
Accrued Interest	194,350	51,174
Total	$ 2,261,054	$ 2,115,100

7. CONVERTIBLE DEBENTURE

In July 2025, the Company closed a convertible debenture financing in the principal amount of $6,904,288. The Company received approximately 42.377 Bitcoins as proceeds. The debenture allows for repayment in Bitcoin or early prepayment in cash or Bitcoin. It bears interest at a rate of 4% per annum, accrued monthly and payable at maturity, with a term of two years from the closing date.

In February 2026, the Company exercised its early prepayment option and returned 42.31111 Bitcoins to the lender to call back and fully settle the convertible debentures. Remain balance of interest $194,350 (2025- $116,484) will be paid as agreed with convertible debenture holder.

Transaction related to the convertible debenture are included in the consolidated statement of loss and comprehensive loss

	March 31, 2026	December 31, 2025
Convertible Debenture		
Fair Value at the beginning of the year	$ 5,135,591	$ -
Issuance of convertible debenture during the year	-	6,904,288
Accrued Interest	194,350	116,484
Prepayment	(5,135,591)	
Change in fair value		(1,885,181)
Balance	$ 194,350	$ 5,135,591

The balance as at March 31, 2026, represents accrued interest on the convertible debenture.

8. SHARE CAPITAL AND RESERVES

Common shares

Authorized: The Company is authorized to issue an unlimited number of common shares without par value.

Refer to the Statements of Changes in Shareholders' Equity (Deficit) for a summary of changes in share capital and reserves for the quarter ended March 31, 2026; Reserves relate to stock options and warrants that have been issued by the Company (note 9).

During the quarter ended March 31, 2026, the Company issued nil common shares.

During the quarter ended March 31, 2025, the Company issued nil common shares.

9. STOCK OPTIONS AND WARRANTS

Stock options

The Company has an incentive stock option plan (the "Plan") whereby the Company may grant stock options to eligible employees, officers, directors and consultants at an exercise price to be determined by the board of directors, provided the exercise price is not lower than the market value at time of issue less any discount allowed by the stock exchange upon which the common shares are listed. The Plan provides for the issuance of up to 10% of the Company's issued common shares as at the date of grant with each stock option having a maximum term of ten years. The board of directors has the exclusive power over the granting of options and their vesting and cancellation provisions.

As at March 31, 2026, the Company has 12,099,555 stock options outstanding.

Stock option transactions are summarized as follows:

Number of Options	Exercise Price	Average Contractual Life Remaining	Expiry Date
520,000	$0.10	0.19 year	10-Jun-26
650,000	$0.12	0.21 year	17-Jun-26
2,400,000	$0.32	0.27 year	7-Jul-26
1,329,555	$0.33	0.33 year	28-Jul-26
1,000,000	$0.37	0.33 year	28-Jul-26
50,000	$0.50	0.33 year	31-Jul-26
650,000	$0.23	0.37 year	12-Aug-26
2,500,000	$0.11	1.46 year	16-Sep-27
2,400,000	$0.08	0.5 year	1-Oct-26
600,000	$0.05	0.58 year	31-Oct-26
12,099,555	$0.20	0.46 year	

During the quarter ended March 31, 2026, the Company's 555,000 (2025 – nil) stock options to consultants, officers, employees and directors of the Company were expired. All remain options vested at the grant date.

Share-based compensation recognized during the quarter was nil (2025 - $149,800).

9. STOCK OPTIONS AND WARRANTS (cont'd…)

Stock option transactions are summarized as follows:

	Number of Options	Weighted Average Exercise Price
Outstanding December 31, 2024	7,700,000	0.05
Options granted during 2025	17,864,555	0.17
Options forfeited during 2025	(150,000)	0.32
Options exercised during 2025	(12,760,000)	0.08
Outstanding December 31, 2025	12,654,555	0.19
Options expired during 2026	(555,000)	0.06
Outstanding and exercisable at March 31, 2026	12,099,555	$ 0.18

Warrants

As at March 31, 2026, the Company had warrants outstanding, enabling the holders to acquire the following number of common shares:

Number of Warrants	Exercise Price	Average Contractual Life Remaining	Expiry Date
7,771,911	$ 0.05	0.29 year	July 16, 2026
7,771,911			

No warrant transactions occurred during during the quarter ended March 31, 2026

	Number of Warrants	Weighted Average Exercise Price
Outstanding as at December 31, 2023	-	$ 0.00
Issued on June 28, 2024	12,235,714	0.05
Issued on August 6, 2024	8,871,428	0.05
Issued on December 13, 2024	8,333,331	0.08
Exercised on December 20, 2024	(500,000)	0.05
Outstanding December 31, 2024	28,940,473	$ 0.06
Warrants exercised in June 2025	(12,310,714)	0.05
Issued on July 16, 2025	7,771,911	0.50
Warrants exercised in July 2025	(8,071,428)	0.05
Warrants exercised in August 2025	(3,000,000)	0.05
Warrants expired in December 2025	(5,558,331)	0.08
Outstanding December 31, 2025 and March 31, 2026	7,771,911	$ 0.50
Number of warrants exercisable as at March 31, 2026	7,771,911	$ 0.50

10. RELATED PARTY TRANSACTIONS AND BALANCES

The Company defines Key Management Personnel to include the Chief Executive Officer ("CEO"), Chief Financial Officer ("CFO") the Chief Operating Officer ("COO"), and directors.

The accounts payable and accrued liabilities of the Company include the following amounts due to related parties:

		31-Mar-26		December 31, 2025
Loan from related party	$	226,684	$	204,040
Payable to related party		19,014		14,807
Accrued for compensation		1,160,375		1,160,375
Total	$	1,406,073	$	1,379,222

The loan amount and the accrued interest are included in the total payables shown in the table above.

Key management personnel compensation (consisting of senior officers and directors of the Company):

	Quarter ended		
	31-Mar-26		31-Mar-25
Short-term benefits *	$ 140,000	$	33,000
Director Fees **	40,000		5,000
Equity benefits *	-		153,400
Share-based compensation	-		124,337
Total remuneration	$ 180,000	$	315,737

* Amounts are included within wages and benefits on the statement of loss and comprehensive loss.
** Amounts are included within administration on the statement of loss and comprehensive loss

11. SEGMENTED INFORMATION

The Company has one operating segment focused on investment holdings as well as providing management services (note 1). All of the Company's equipment are located in Canada. All revenue is earned in Canada.

12. MANAGEMENT OF CAPITAL

The Company's objectives when managing capital are to safeguard the Company's ability to continue as a going concern and to invest to earn a risk-appropriate return for shareholders. The Company does not have any externally imposed capital requirements to which it is subject. The capital of the Company consists of items in shareholders' equity (deficit). The Company had no bank indebtedness at March 31, 2026. The Board of Directors do not establish quantitative return on capital criteria for management but rather rely on the expertise of the Company's management to sustain future development of the business.

The Company manages the capital structure and makes adjustments to it in light of changes in available funds, economic conditions and the risk characteristics of the underlying assets. To maintain or adjust the capital structure, the Company may issue new shares, borrow money, or dispose of assets to adjust the amount of cash.

The Company's investment policy is to invest its cash in demand investment instruments in high credit quality financial institutions to provide liquidity over the expected time of expenditures from continuing operations. The Company also invests some of its excess cash in common shares and other securities of private and public companies, and/or crypto currencies.

There were no material changes in the Company's approach to capital management during the period ended March 31, 2026.

13. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

All financial and non-financial assets and liabilities measured or disclosed at fair value are categorized into one of three fair value hierarchy levels in accordance with IFRS.

The fair value hierarchy is based on the transparency of inputs to the valuation of an asset or liability as of the measurement date. In certain cases, the inputs to measure fair value may fall within different levels of the fair value hierarchy. For disclosure purposes, the level in hierarchy within which an instrument is classified in its entirety is based on the lowest level input that is significant to the fair value measurement. The fair value hierarchy has the following levels:

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 (i.e. as prices) or indirectly (i.e. derived from prices); and

Level 3 - inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The Company's financial instruments carried at amortized cost include accounts payable and accrued liabilities, loan from related party and interest payable on the related party loan.

The carrying values of these financial instruments approximate fair value because of the short-term nature of these instruments.

13. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT (cont'd…)

As at March 31, 2026, the Company's classification of financial instruments measured at fair value within the fair value hierarchy are summarized below:

Assets	Level 1	Level 2	Level 3	Total
Cash	$ 25,168	$ -	$ -	$ 25,168
Digital Currencies	$ -	$ 1,210,409	$ -	$ 1,210,409
Investments	$ 1,076,954	$ 166,273	$ 100	$ 1,243,327

As at December 31, 2025, the Company's classification of financial instruments measured at fair value within the fair value hierarchy are summarized below:

	Level 1	Level 2	Level 3	Total
Assets				
Cash	$ 22,604	$ -	$ -	$ 22,604
Digital currencies	$ -	$ 8,254,760	$ -	$ 8,254,760
Investments	$ -	$ 2,234	$ 100	$ 2,334
Liabilities				
Convertible debenture (note 7)	$ -		$ 5,135,591	$ 5,135,591

The Company's risk exposures and the impact on the Company's financial instruments are summarized below:

Credit risk

The Company's credit risk is primarily attributable to cash and receivables. The Company has no material concentration of credit risk arising from operations. Cash is held at reputable financial institutions, from which management believes the risk of loss to be remote. The Company has no material credit risks from its receivables.

The Company is also exposed to credit risk on its digital currencies. To minimize credit risk, the Company places its digital currencies with a cryptocurrency exchange that is regulated by CIRO (the Canadian Investment Regulatory Organization).

Liquidity risk

Liquidity risk is the risk that the Company is unable to meet its financial obligations as they fall due. The Company takes steps to ensure that it has sufficient working capital and available sources of financing to meet future cash requirements and ongoing operations.

The Company intends to obtain equity capital or borrowings to ensure the Company has sufficient access to cash to meet current and foreseeable financial requirements. The Company actively monitors its liquidity to ensure that its cash flows and working capital are adequate to support its financial obligations and the Company's capital programs.

13. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT (cont'd...)

Interest rate risk

The Company has cash balances subject to fluctuations in the prime rate. The Company's current policy is to invest some of excess cash in investment-grade highly liquid demand deposit certificates issued by its banking institutions. The Company periodically monitors the investments it makes and is satisfied with the credit ratings of its banks. Management believes that interest rate risk is remote as cash deposits are payable on demand and the Company currently does not carry interest bearing debt at floating rates. Fluctuations in interest rates may impact the value of the Company's investments in publicly traded common shares.

Foreign currency risk

The Company's functional currency is the Canadian dollar; however, there are few transactions and investments in U.S. dollars and the Company keeps some of its cash in U.S. currency. The Company is exposed to financial risk arising from fluctuations in foreign exchange rates and the degree of volatility in these rates. The Company does not use derivative instruments to reduce its exposure to foreign currency risk. A 10% change in the foreign exchange rate would have had an approximate $66,200 impact on foreign exchange gain or loss.

Market risk

Market risk is the risk that the fair value of, or future cash flows from, the Company's financial instruments will fluctuate due to changes in market prices. The value of financial instruments can be affected by changes in interest rates, foreign exchange rates, and equity and commodity prices. The Company is exposed to market risk in trading its investments and unfavourable market conditions could result in dispositions of investments at less than favourable prices. The Company's investments are primarily concentrated in the natural resources, junior healthcare, and technology industries, which results in exposure to higher volatility than broader market investments and indexes. The Company's investments are accounted for at fair value and are sensitive to changes in market bid prices, such that changes in market prices result in a proportionate change in the carrying value of the Company's investments. The Company holds investments (directly and indirectly) in private and public traded equity securities. Market prices for equity securities are subject to fluctuation and consequently the amount realized in the subsequent sale of an investment may materially differ from the reported market value. Some investments may not be very liquid, and dispositions may take time or may be sold at less than market prices. A 10% change in the fair values of the Company's investments at March 31, 2026 would have an $81,000 impact on results from operations.

Digital currencies risk

The Company's future profitability may depend on the market prices of Bitcoin and other cryptocurrencies. Crypto asset prices, along with the Company's operating results, have fluctuated significantly.

As at March 31, 2026, the Company holds Digital currencies valued at $1,210,409 with reputable custodians and liquidity providers. If the market price of the Company's Digital currencies had changed by 10% as March 31, 2026, with all other variables remaining constant, the corresponding change in value would be approximately $121,040.

As at March 31, 2026, the Company's digital currencies accounted for approximately 56% of the Company's total assets.

14. CONTINGENCIES

The Company is involved in certain claims and legal actions in the ordinary course of business as well as described in note 1 of the Financial Statements. In the opinion of management, the ultimate disposition of these matters is not determinable. No amounts have been accrued in the financial statements as of March 31, 2026.