TimePlay Holdings Inc.

UNAUDITED CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

FOR THREE AND SIX MONTHS ENDED JUNE 30, 2026

Expressed in Canadian Dollars

AMENDED

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TimePlay Holdings Inc.
Condensed Interim Consolidated Statement of Financial Position
As at June 30, 2026, and December 31, 2025
Expressed in Canadian Dollars
(Unaudited)

	Note	As at June 30 2026, ($)	As at December 31, 2025, ($)
Assets			
Current Assets			
Cash		5,509,271	1,254,690
Accounts receivable		2,299,462	1,233,179
Prepaid, inventory and deposits	10	1,359,156	1,405,828
		9,167,889	**3,893,697**
Non-current Assets			
Property, plant & equipment	6	338,091	338,107
Right-of-Use (ROU) asset	7	42,114	126,342
Production costs – Interactive Experiences	4	9,681,046	7,734,596
Intangible assets	5	14,024,942	16,915,942
Goodwill	5	1,265,609	1,265,609
		25,351,802	**26,380,596**
Total Assets		**34,519,691**	**30,274,293**
Liabilities			
Current Liabilities			
Accounts payable and accrued liabilities	8	3,297,743	2,249,004
Deferred revenue		596,277	423,515
Current portion of long-term debt	9	1,881,198	2,107,349
Current portion of Lease Liability	7	45,303	132,855
		5,820,521	**4,912,723**
Non-Current Liabilities			
Contingent consideration	9	60,604	60,604
Long-term debt	9	4,488,591	5,087,163
		4,549,195	**5,147,767**
Total Liabilities		**10,369,716**	**10,060,490**
Shareholder's Equity			
Share capital	11	44,570,171	36,332,273
Contributed surplus	13	9,087,882	8,975,406
Accumulated Other Comprehensive Income		77,822	74,855
Accumulated deficit		(29,585,900)	(25,168,731)
Total Shareholder's Equity		**24,149,975**	**20,213,803**
Total Liabilities and Shareholder's Equity		**34,519,691**	**30,274,293**

On behalf of the Board

/s/Oren Rosen */s/ Menashe Kestenbaum*

Director Director

Timeplay Holdings Inc.
Condensed Interim Consolidated Statement of Loss and Comprehensive Loss
For The Three months and Six Months Ended June 30, 2026, and 2025
Expressed in Canadian Dollars
(Unaudited)

		Three months ended		Six months ended	
	Note	June 30, 2026 ($)	June 30, 2025 ($)	June 30, 2026 ($)	June 30, 2025 ($)
Revenue	15	6,396,749	5,078,339	11,828,262	9,654,160
Cost of sales	17	1,896,593	1,753,165	3,507,954	3,068,845
Gross margin		**4,500,156**	**3,325,174**	**8,320,308**	**6,585,315**
Operating expense					
Development expense	19	1,387,528	958,366	2,752,504	2,179,822
Marketing, customer success and support expense	21	1,307,293	1,084,236	2,342,252	2,221,805
General and administrative expense	20	807,047	684,803	1,638,387	1,290,519
		3,501,868	**2,727,405**	**6,733,143**	**5,692,146**
Operating profit before amortization and stock-based compensation		**998,288**	**597,769**	**1,587,165**	**893,169**
Other expense					
Amortization expense	18	1,825,109	1,734,275	3,613,926	3,365,672
Stock based on compensation	12	3,061	6,966	6,138	15,369
		1,828,170	**1,741,241**	**3,620,064**	**3,381,041**
Operating loss		**(829,883)**	**(1,143,471)**	**(2,032,899)**	**(2,487,872)**
Interest expense	9	154,260	111,966	313,425	221,479
Loss before other income/ (losses)		**(984,143)**	**(1,255,437)**	**(2,346,324)**	**(2,709,351)**
Other non-operating income or (losses)					
RTO transaction costs	3 (a)	(797,672)	-	(797,672)	-
Listing Fee	3 (a)	(1,305,739)	-	(1,305,739)	-
Other gain or (loss)	16	(8,894)	15,070	(1,516)	21,544
Gain or (loss) on foreign exchange		12,648	(109,858)	34,082	(112,198)
Other non-operating income / (losses)		**(2,099,657)**	**(94,788)**	**(2,070,845)**	**(90,654)**
Net loss		**(3,083,800)**	**(1,350,225)**	**(4,417,169)**	**(2,800,005)**
Other comprehensive income					
Cumulative translation adjustment		(51,230)	(83,169)	2,967	31,838
Total comprehensive loss		**(3,135,030)**	**(1,433,394)**	**(4,414,202)**	**(2,768,167)**
Earnings Per Share Basic and Dilutive	14	**$(0.056)**	**$(0.032)**	**$(0.083)**	**$(0.066)**

Timeplay Holdings Inc.
Condensed Interim Consolidated Statement of Changes in Equity
For the Six Months Ended June 30, 2026, and 2025
Expressed in Canadian Dollars
(Unaudited)

For the six months ended June 30, 2025	Number of common shares	Common shares $	Number of preferred shares	Preferred shares $	Contributed surplus $	Accumulated other comprehensive income $	SAFE $	Deficit $	Total Equity $
Balance at January 1 2025	333,787,085	90	255,241,561	41,242,146	7,413,095	(15,823)	2,036,970	(23,690,137)	**26,986,341**
Share Issue	-	-	2,000,000	1,361,248	-	-	-	-	**1,361,248**
Stock based compensation	-	-	-	-	15,369	-	-	-	**15,369**
Translation adjustment	-	-	-	-	-	31,838	-	-	**31,838**
Net loss for the period	-	-	-	-	-	-	-	(2,800,005)	**(2,800,005)**
Balance at June 30, 2025	**333,787,085**	**90**	**257,241,561**	**42,603,394**	**7,428,464**	**16,015**	**2,036,970**	**(26,490,142)**	**25,594,791**

For the six months ended June 30, 2026	Number of common shares	Common Shares $	Number of preferred shares	Preferred Shares $	Share issuance cost $	Contributed Surplus $	Accumulated other comprehensive income $	Deficit $	Total Equity $
Balance at January 1 2026	50,166,667	35,045,000	2,000,000	1,361,248	(73,975)	8,975,406	74,855	(25,168,731)	**20,213,803**
Share Issue	-	-	2,000,000	1,383,796	-	-	-	-	**1,383,796**
RTO	16,371,650	9,659,281	(4,000,000)	(2,745,044)	-	106,338	-	-	**7,020,575**
Stock based compensation	-	-	-	-	-	6,138	-	-	**6,138**
Translation adjustment	-	-	-	-	-	-	2,967	-	**2,967**
Share issuance cost	-	-	-	-	(60,135)	-	-	-	**(60,135)**
Net loss for the period	-	-	-	-	-	-	-	(4,417,169)	**(4,417,169)**
Balance at June 30, 2026	**66,538,317**	**44,704,281**	**-**	**-**	**(134,110)**	**9,087,882**	**77,822**	**(29,585,900)**	**24,149,975**

Timeplay Holdings Inc.
Condensed Interim Consolidated Statement of Cash Flows
For the Six Months Ended June 30, 2026, and 2025
Expressed in Canadian Dollars
(Unaudited)

	June 30, 2026 ($)	June 30, 2025 ($)
Operating Activities		
Net loss	**(4,417,169)**	**(2,800,005)**
Item Not Involving Cash		
Amortization of equipment	74,920	62,574
Amortization of production costs – interactive experiences	563,778	327,870
Amortization of acquired intangibles	2,891,000	2,891,000
Amortization on ROU asset	84,228	84,228
Non-cash interest on vendor take back loans	88,266	72,645
Stock based compensation	6,138	15,369
Listing fee	1,305,739	-
	596,900	**653,680**
Changes in non-cash working capital balances related to operations		
Accounts receivable	(1,066,280)	(149,272)
Prepaids, inventory and deposits	92,832	(93,511)
Accounts payable and accrued liabilities	944,339	(327,517)
Deferred revenue	172,762	(72,712)
Non-Operating Item		
Interest expense	308,977	209,363
Interest income	(7,144)	(19,632)
Cash inflow from Operating Activities	**1,042,386**	**200,399**
Investing Activity		
Interest income	7,144	19,632
Purchase of property and equipment	(74,903)	(128,760)
Additions to production costs of Interactive Experiences	(2,510,229)	(2,227,960)
Cash acquired in RTO	5,740,123	-
Cash inflow from Investing Activities	**3,162,135**	**(2,337,088)**
Financing Activity		
Interest expense	(308,977)	(209,363)
Repayment of lease liability	(92,000)	(92,000)
Proceeds from the issuance of preferred shares	1,323,661	1,361,248
Repayment of vendor takeback loan	(74,602)	-
Net proceeds / (repayment) from long-term debt	(795,552)	405,724
Cash inflow from Financing Activities	**52,530**	**1,465,609**
Net Increase or Decrease in cash for the period	**4,257,051**	**(671,080)**
Impact of Foreign exchange rate on cash	**(2,470)**	**27,501**
Cash at the beginning of the period	**1,254,690**	**2,289,561**
Cash at the end of the period	**5,509,271**	**1,645,981**

Timeplay Holdings Inc.
Notes to the Condensed Interim Consolidated Financial Statements

Note 1: Nature of Operations

Timeplay Holdings Inc. (formerly Liquid Meta Capital Holdings Ltd.) (the "Company") was incorporated under the laws of British Columbia on January 6, 2020. The Company remains delisted at this stage.

Prior to the reverse takeover transaction described below, the Company operated in the decentralized finance ("DeFi") segment of the cryptocurrency industry through the development of proprietary software and tools intended to access, automate and scale DeFi operations. In December 2022, the Company announced that it had initiated a strategic review process and paused the development of its DeFi-related software and tools. In May 2023, following that strategic review, the Company's board of directors determined to discontinue its crypto liquidity business and the development of its MetaBridge technology, after which the Company had no active business operations.

On May 29, 2026, pursuant to an agreement entered into on January 1, 2026, the Company completed a reverse takeover transaction involving Streamsix Inc. ("Streamsix") as disclosed in Note 3(a). In connection with the RTO, Liquid Meta Capital Holdings Ltd. changed its name to Timeplay Holdings Inc.

For accounting purposes, the transaction has been accounted for as a RTO, with Streamsix being identified as the accounting acquirer and Timeplay Holdings Inc. being identified as the legal parent and accounting acquiree. Accordingly, these condensed interim consolidated financial statements are presented as a continuation of Streamsix's business, with the comparative financial information reflecting the historical financial statements of Streamsix.

Following completion of the RTO, the continuing business of the Company is the historical business of Streamsix, which is engaged in the development of platforms and games designed to produce social-interactive experiences that entertain, engage and monetize audiences. Streamsix's head office is located at 49 Bathurst Street, Suite 400, Toronto, Ontario.

Note 2: Summary of Material Accounting Policies

Statement of Compliance

These unaudited condensed interim consolidated financial statements have been prepared in accordance with IAS 34 Interim Financial Reporting.

The unaudited condensed interim consolidated financial statements of the Group for the three months and six months ended June 30, 2026, and 2025, were approved by the Board of Directors and authorized for issue on November 13, 2026.

The Board of Directors has the authority to amend the condensed interim consolidated financial statements after issue, if required.

Interim Financial Reporting (IAS 34): As an interim report, these condensed interim consolidated financial statements provide condensed financial information and should be read in conjunction with the most recent audited annual consolidated financial statements. The Company applies the same accounting policies and methods of computation in the interim condensed financial statements as are applied in the most recent annual financial statements, except stated below.

RTO Accounting

The Company accounts for reverse takeover transactions in which the legal acquiree is identified as the accounting acquirer and the legal parent does not meet the definition of a business under IFRS 3, Business Combinations, as a share-based payment transaction in accordance with IFRS 2, Share-based Payment.

Where the transaction does not constitute a business combination under IFRS 3, no goodwill is recognized. The transaction is accounted for as a continuation of the financial statements of the accounting acquirer, with the legal parent being deemed to have issued equity instruments to the shareholders of the accounting acquirer in exchange for obtaining a stock exchange listing and the net assets of the legal parent.

The cost of the listing is measured as the excess, if any, of the fair value of the equity instruments deemed to have been issued by the accounting acquirer to obtain control of the legal parent over the fair value of the identifiable net assets of the legal parent acquired. This excess is recognized immediately in statement of loss and comprehensive loss as listing fee, as the listing does not qualify for recognition as an intangible asset.

For presentation purposes, the condensed interim consolidated financial statements are issued under the name of the legal parent; however, they represent a continuation of the financial statements of the accounting acquirer. Accordingly, comparative financial information reflects the historical financial information of the accounting acquirer, adjusted retrospectively to reflect the legal capital structure of the legal parent. The equity structure, including the number and type of equity instruments issued, reflects the equity structure of the legal parent, while the amounts recognized in equity before the transaction are those of the accounting acquirer.

Transaction costs directly attributable to the issuance of equity instruments are recorded as a deduction from equity, net of any related income tax effects. Other transaction costs, including costs associated with the listing, are expensed as incurred.

Basis of Preparation

The condensed interim consolidated financial statements have been prepared using the historical cost convention, except where other measurement bases are applied as described in specific notes. All accounting policies have been applied consistently in all material respects. These financial statements are presented in Canadian dollars (CAD), the functional currency of the parent entity.

Comparative information

During the 2026, the Company reassessed the presentation of certain merchant processing fees and concluded that these costs are more appropriately presented within cost of sales as they are directly attributable to revenue-generating activities. Accordingly, certain comparative amounts have been reclassified from general and administrative expenses to cost of sales as quantified in Note 17 to conform with the current period presentation. The reclassification had no impact on net loss, total assets, total liabilities, shareholders' equity, or cash flows.

Consolidation Basis

The condensed interim consolidated financial statements include the accounts of the Company, and its subsidiaries. As described in Note 3(a), on May 29, 2026, the Company completed a RTO transaction involving Streamsix pursuant to which the former shareholders of Streamsix obtained control of the Company.

For accounting purposes, Streamsix has been identified as the accounting acquirer and the Company as the legal parent and accounting acquiree. Accordingly, these condensed interim consolidated financial statements are presented as a continuation of Streamsix, except that the legal capital structure is that of the Company

The condensed interim consolidated financial statements include the accounts of the Streamsix and its wholly owned subsidiaries ("the Group") listed below:

- Timeplay Corp. — California, United States
- STREAMSIX Corp. — Delaware, United States
- Geeks Who Drink, LLC — Colorado, United States

Subsidiaries are entities over which Streamsix has control. Control exists when the Streamsix has power over an investee, is exposed to or has rights to variable returns from its involvement with the entity and has the ability to affect those returns. In preparing the condensed interim consolidated financial statements, all intercompany balances and transactions between entities in the consolidated group have been eliminated. Streamsix consolidated its wholly owned subsidiaries Timeplay Corp. beginning January 1, 2024, STREAMSIX Corp. beginning from December 14, 2023, and Geeks Who Drink, LLC , beginning August 1, 2024, being the respective dates on which control was obtained

Note 3:

a) RTO Transaction

On May 29, 2026, Timeplay Holdings Inc. ("Resulting Issuer") completed a reverse takeover transaction involving Streamsix pursuant to a business combination agreement entered into during the period.

In connection with the transaction, shareholders of Streamsix exchanged their shares for common shares of the Resulting Issuer based on an exchange ratio of 1.43081987 Resulting Issuer shares for each Streamsix share held. Upon completion of the transaction, the former shareholders of Streamsix

obtained control of the Resulting Issuer, and the business of Streamsix became the continuing business of the Company.

For accounting purposes, Streamsix has been identified as the accounting acquirer and Timeplay Holdings Inc. has been identified as the legal parent and accounting acquiree. As Timeplay Holdings Inc. did not meet the definition of a business under IFRS 3, *Business Combinations*, the transaction has not been accounted for as a business combination. Instead, the transaction has been accounted for as a share-based payment transaction under IFRS 2, *Share-based Payment*, whereby Streamsix is deemed to have issued shares to obtain the net assets of the Company and its public listing status.

The fair value of the consideration issued was determined with reference to the fair value of the common shares and options held by the shareholders of the Company immediately prior to completion of the reverse takeover. The Company had 16,371,650 common shares outstanding, valued at $0.59 per share, with a reported fair value of $9,659,281, and 294,973 options outstanding, valued at $0.3605 per option, with an aggregate fair value of $106,338.

The fair value of the options was estimated using the Black-Scholes option pricing model with the following assumptions: share price of $0.59, exercise price of $0.25, remaining term of 2.20 years, risk-free interest rate of 3.07%, expected volatility of 30%, and no expected dividends.

The fair value of the identifiable net assets of the Company acquired on May 29, 2026 was as follows:

Net Asset	**USD**	**CAD**
Cash and cash equivalents	4,132,558	5,740,123
Prepaid expenses	33,233	46,161
Total assets acquired	**4,165,791**	**5,786,284**
Accounts payable and accrued liabilities	(75,164)	(104,404)
Total liabilities assumed	**(75,164)**	**(104,404)**
Net assets acquired	**4,090,627**	**5,681,880**
Fair value of consideration issued		**9,765,619**
Settlement of pre-existing arrangement (investment in preferred shares)		**(2,778,000)**
Listing fee		**1,305,739**

Listing fee of $1,305,739 represents the excess of the fair value of the consideration issued over the fair value of the identifiable net assets acquired, after deducting $2,778,000 in respect of the settlement of the pre-existing preferred-share investment. This amount has been recognized as listing fee in the statement of loss and comprehensive loss.

RTO Transaction costs

In addition to above, during the period, Streamsix incurred cash transaction costs of **$**797,672 related to the completion of the RTO transaction including costs such as accounting, legal, regulatory expenses. These costs were directly attributable to the transaction and have been recognized as RTO

transaction cost in the condensed interim consolidated statement of loss and comprehensive loss for the three and six months ended June 30, 2026

b) New and amended standards

IFRS 18 – Presentation and Disclosure in Financial Statements

In April 2024, the IASB issued IFRS 18 Presentation and Disclosure in Financial Statements, which replaces IAS 1 Presentation of Financial Statements and introduces new requirements for the structure and content of the primary financial statements and related disclosures. IFRS 18 is effective for annual reporting periods beginning on or after 1 January 2027, with earlier application permitted. The standard requires, among other changes, new defined categories and subtotals in the statement of profit or loss, additional disaggregation requirements, and specific disclosures about management defined performance measures that are presented in the financial statements.

The Group has not early adopted IFRS 18 and is currently assessing the impact of its application on the presentation and disclosure of its condensed interim consolidated financial statements

Amendments to IFRS 9 and IFRS 7 – Classification and measurement of financial instruments, including settlement date accounting

In 2024, the IASB issued Amendments to the Classification and Measurement of Financial Instruments, which amend IFRS 9 Financial Instruments and IFRS 7 Financial Instruments: Disclosures. These amendments clarify the application of the classification and measurement requirements for financial assets and financial liabilities, including guidance on settlement of financial assets and financial liabilities via electronic payment systems (sometimes referred to as “settlement date accounting” for electronic transfers), and introduce new and enhanced disclosure requirements in IFRS 7. The amendments are effective for annual reporting periods beginning on or after 1 January 2026, with earlier application permitted.

The Group adopted these amendments effective January 1, 2026. The adoption did not have a material impact on the Group’s financial instruments, including its cash, account receivables, accounts payable, long term debt as well as the related disclosures.

Note 4: Capitalized Production costs – Interactive Experiences

Six months ended June 2026

Production Costs	Amount $
Cost	
January 1 2026	9,027,522
Additions	
January to June 2026	2,510,229
June 30 2026	**11,537,751**
Accumulated amortization	
January 1 2026	1,292,926
Amortization	
January to June 2026	563,778
June 30 2026	**1,856,705**
Net Carrying Amount	
June 30, 2026	**9,681,046**

Year Ended December 2025

Production Cost	Amount $
Cost	
January 01, 2025	4,631,996
Additions	
For the year 2025	4,395,526
December 31, 2025	**9,027,522**
Accumulated amortization	
January 01, 2025	-
Amortization	
For the year 2025	794,450
Impairment	
For the year 2025	498,476
December 31, 2025	**1,292,926**
Net Carrying Amount	
December 31, 2025	**7,734,596**

Note 5: Intangible assets and goodwill

Six months ended June 2026

Definite-lived Intangible Assets	Customer Relationships $	Vendor licenses $	Game library $	Trivia quiz content $	Software platform $	Tradenames $	Total $
Cost							
January 1 2026	4,457,006	3,648,354	9,510,058	652,213	10,687,923	1,941,403	**30,896,957**
Additions							
January to June 2026	-	-	-	-	-	-	-
June 30, 2026	**4,457,006**	**3,648,354**	**9,510,058**	**652,213**	**10,687,923**	**1,941,403**	**30,896,957**
Accumulated amortization and impairment							
January 1 2026	**1,766,282**	**1,637,175**	**4,132,103**	**307,989**	**5,409,286**	**728,179**	**13,981,015**
Amortization							
January to June 2026	486,008	409,294	1,033,026	108,702	659,830	194,140	2,891,000
June 30, 2026	**2,252,290**	**2,046,469**	**5,165,129**	**416,692**	**6,069,116**	**922,319**	**16,872,015**
Net Carrying Amount							
June 30, 2026	**2,204,716**	**1,601,885**	**4,344,929**	**235,522**	**4,618,807**	**1,019,084**	**14,024,942**

Year Ended December 2025

Definite-lived Intangible Assets	Customer Relationships $	Vendor licenses $	Game library $	Trivia quiz content $	Software platform $	Tradenames $	Total $
Cost							
January 01, 2025	4,457,006	3,648,354	9,510,058	652,213	10,687,923	1,941,403	**30,896,957**
Additions							
For the year 2025	-	-	-	-	-	-	-
December 31, 2025	**4,457,006**	**3,648,354**	**9,510,058**	**652,213**	**10,687,923**	**1,941,403**	**30,896,957**
Accumulated amortization and impairment							
January 01, 2025	794,266	818,587	2,066,051	90,585	4,089,627	339,899	8,199,014
Amortization							
For the year 2025	972,016	818,588	2,066,052	217,404	1,319,659	388,281	5,782,000
December 31, 2025	**1,766,282**	**1,637,175**	**4,132,103**	**307,989**	**5,409,286**	**728,179**	**13,981,015**
Net Carrying Amount							
December 31, 2025	**2,690,724**	**2,011,179**	**5,377,955**	**344,224**	**5,278,637**	**1,213,224**	**16,915,942**

Six months ended June 2026

Indefinite-lived Intangible Assets	Goodwill–Timeplay Acquisition	Goodwill–GWD Acquisition	Total
Cost			
January 01, 2026	7,305,609	2,318,950	**9,624,559**
Additions			
January to June 2026	-	-	**-**
June 30, 2026	**7,305,609**	**2,318,950**	**9,624,559**
Accumulated impairment			
January 01, 2026	6,040,000	2,318,950	**8,358,950**
Impairment			
January to June 2026	-	-	**-**
June 30, 2026	**6,040,000**	**2,318,950**	**8,358,950**
Net Carrying Amount			
June 30, 2026	**1,265,609**	**-**	**1,265,609**

Year Ended December 2025

Indefinite-lived Intangible Assets	Goodwill–Timeplay Acquisition	Goodwill–GWD Acquisition	Total
Cost			
January 01, 2025	7,305,609	2,318,950	9,624,559
Additions			
For the year 2025	-	-	-
December 31, 2025	**7,305,609**	**2,318,950**	**9,624,559**
Accumulated impairment			
January 01, 2025	6,040,000	733,839	6,773,839
Impairment			
For the year 2025	0	1,585,111	1,585,111
December 31, 2025	**6,040,000**	**2,318,950**	**8,358,950**
Net Carrying Amount			
December 31, 2025	**1,265,609**	**0**	**1,265,609**

Note 6: Property, plant and equipment

Six months ended June 2026

Property, plant and equipment	Amount $
Cost	
January 01, 2026	890,198
Additions	
January to June 2026	74,903
June 30, 2026	**965,101**
Accumulated amortization	
January 01, 2026	552,090
Amortization	
January to June 2026	74,920
June 30, 2026	**627,010**
Net Carrying Amount	
June 30, 2026	**338,091**

Year Ended December 2025

Property, plant and equipment	Amount $
Cost	
January 01, 2025	689,272
Additions	
For the year 2025	200,926
December 31, 2025	**890,198**
Accumulated amortization	
January 01, 2025	411,773
Amortization	
For the year 2025	140,318
December 31, 2025	**552,091**
Net Carrying Amount	
December 31, 2025	**338,107**

Note 7: Lease disclosure – Right-of-Use Asset and Lease Liability

Right-of-Use Assets

Buildings	Six months ended June 30, 2026, $	Year ended December 31, 2025, $
Balance at the beginning	**126,342**	**294,799**
Additions	-	-
Amortization expense	(84,228)	(168,456)
Impairment	-	-
Balance at the end	**42,114**	**126,342**

Lease Liabilities

	Six months ended June 30, 2026, $	Year ended December 31, 2025, $
Current lease liabilities	45,303	132,855
Non-current lease liabilities	-	-
Total lease liabilities	**45,303**	**132,855**

Amounts recognized in profit or loss

	Six months ended	
	June 30, 2026, $	June 30, 2025, $
Amortization of right-of-use assets	84,228	84,228
Interest expense on lease liabilities	4,448	12,116
Total lease expense recognized in profit or loss	**88,676**	**96,344**

Cash flow information

	Six months ended	
	June 30, 2026, $	June 30, 2025, $
Principal repayments of lease liabilities (financing)	87,552	79,884
Interest portion of lease payments	4,448	12,116
Total cash outflow for leases	**92,000**	**92,000**

Maturity Analysis of Lease Liabilities (Undiscounted) as on June 30, 2026

	Less than 1 Year $	Total $
Lease payments	46,000	46,000
Finance charges	696	696
Present value of lease liabilities	45,303	45,304

Note 8: Accounts Payable and Accrued Liabilities

	Six months ended June 30, 2026, $	Year ended December 31, 2025, $
Trade payables	1,079,365	534,500
Accrued liabilities	2,174,386	1,487,346
Due to related party	43,992	227,158
Total	**3,297,743**	**2,249,004**

Note 9: Long-Term Debt

	Six months ended June 30, 2026, $	Year ended December 31, 2025, $
EDC term loan #1	1,888,132	2,381,968
EDC term loan #2	2,734,000	2,981,818
First VTB Loan	1,028,602	1,083,903
Second VTB Loan	215,775	200,026
Paycheck Protection Program loan	264,246	292,810
Small Business Administration loan	137,089	122,928
Regional Recovery Relief Fund loan	101,945	131,059
	6,369,789	**7,194,512**
Less: current portion	(1,881,198)	(2,107,349)
Long-term debt	**4,488,591**	**5,087,163**

Interest Expense:

	Three months ended		Six months ended	
	June 30, 2026, $	June 30, 2025, $	June 30, 2026, $	June 30, 2025, $
EDC term loan	103,023	74,495	215,761	141,451
First VTB Loan	32,286	19,401	58,377	45,723
Second VTB Loan	4,121	4,266	8,173	8,209
Paycheck Protection Program loan	6,841	3,633	14,235	4,039
Small Business Administration loan	3,026	1,330	5,949	3,460
Interest Expense on Lease Liability	1,722	5,600	4,448	12,115
Interest on RRRF Loan	3,241	3,241	6,482	6,482
Total	**154,260**	**111,966**	**313,425**	**221,479**

Refer to Note 24 for the contractual maturity analysis of long-term debt.

The effective interest rates applied for the period were:

- First VTB Loan: 9.10%
- Second VTB Loan: 9.10%
- PPP loan: 9.63%
- Small Business Administration Loan: 10.98%
- Lease Liability: 9.20%
- RRRF Loan: 9.20%

EDC Term Loan

- **EDC Term Loan 1**

During the year ended December 31, 2024, Streamsix entered into a debt agreement through its subsidiary STREAMSIX Corp. with Export Development Canada ("EDC"). The agreement provided a term loan of $3,000,000, drawable in three advances.

Interest accrues at the Royal Bank of Canada prime rate plus 4.50% per annum (floating), payable on the 20th of each month following the first advance. The principal is repayable in 36 equal installments commencing on the 7th month after the first advance.

As security for the term loan, STREAMSIX Corp. has provided a first-ranking security interest over all of its present and future assets. Streamsix and its other subsidiaries have provided the EDC with a guarantee for STREAMSIX Corp.'s obligations under this debt agreement. Streamsix is subject to a debt service coverage ratio in accordance with the agreement. As at June 30, 2026, the Company is in compliance with the financial covenant.

- **EDC Term Loan 2**

On August 7, 2025, Streamsix and its subsidiary STREAMSIX Corp. entered into a CAD $3,000,000 term loan agreement with EDC to finance export-related working capital requirements. The facility permits multiple advances (maximum one per month) during a 6-month drawdown period commencing on the agreement date.

Interest accrues at the Royal Bank of Canada prime rate plus 3.75% per annum (floating), payable on the 20th of each month following the first advance. Principal is repayable in 48 consecutive monthly installments commencing on the 20th of the 7th month after the first advance.

The loan is secured by a first-ranking general security interest over all present and future personal property of Streamsix, with unconditional joint and several guarantees provided by TPV Inc., TimePlay Corp., and Geeks Who Drink LLC ("GWD").

As security for the term loan, STREAMSIX Corp. has provided a first-ranking security interest over all of its present and future assets. The Company and its other subsidiaries have provided the EDC with a guarantee for STREAMSIX Corp.'s obligations under this debt agreement. The Company is subject to a debt service coverage ratio in accordance with the agreement. As at June 30, 2026, the Company is in compliance with the financial covenant.

First and Second VTB Loans

In connection with the acquisition of GWD on August 1, 2024, STREAMSIX Corp. received two vendor take-back ("VTB") loans from the seller. The seller holds a subordinated security interest over the assets of STREAMSIX Corp. and GWD.

Pursuant to the loan agreement, the principal balance of the First VTB Loan is subject to adjustment for amounts required to be repaid in connection with the Company's PPP loan. Any required PPP repayments in excess of USD $250,000 were contractually required to be deducted from the principal balance of the First VTB Loan.

Interest expense on the First and second VTB Loan was recognized using an effective interest rate of 9.10%.

PPP Loan

As part of the acquisition of GWD LLC, the Group recognized the outstanding PPP loan as a financial liability. The PPP loan matures in April 2030 and is subsequently measured at amortized cost using the effective interest method. Interest expense was recognized using an effective interest rate of 9.63%.

Small Business Administration (SBA) Loan

As part of the acquisition of GWD LLC, the Group recognized the outstanding Small Business Administration ("SBA") loan as a financial liability. The SBA loan bears interest at a stated rate of 3.75% per annum and is repayable in 362 equal monthly installments of USD $731.

The loan is subsequently measured at amortized cost using the effective interest method. For the period ended June 30, 2026, the Company recognized interest expense calculated using an effective interest rate of 10.98%.

Regional Recovery Relief Fund (RRRF) Loan

Streamsix assumed the RRRF loan as part of the acquisition of the assets of TPV Inc. on January 1, 2024. The RRRF is interest-free and repayable in monthly installments of $5,933. The RRRF loan matures on March 1, 2028. The loan is measured at amortized cost using an effective interest rate of 9.20%, with accretion recognized in profit or loss over the term of the loan.

Lease Liabilities

Streamsix Leases office premises located at 49 Bathurst Street, Toronto, Ontario. Effective January 1, 2024, the Company became the lessee under the lease arrangement and recognized a right-of-use asset and corresponding lease liability in accordance with IFRS 16, Leases.

The lease liability is subsequently measured at amortized cost using the effective interest method at a discount rate of 9.20%. Interest expense on the lease liability is recognized in profit or loss over the term of the lease. The lease for the office premises expires in September 2026.

Contingent consideration

Streamsix recorded contingent consideration of $60,604 as at June 30, 2026 (December 31, 2025: $60,604) related to the Geeks Who Drink acquisition earnout agreement. The earn-out is payable in up to four equal annual installments (maximum $875,000 USD) upon achievement of specified revenue targets.

Note 10: Prepaid, Inventory and Deposits

	Six months ended June 30, 2026, $	Year ended December 31, 2025, $
Prepaid Royalties	1,107,171	887,798
Transaction costs	-	314,507
Consulting Fees for Reverse Take Over	-	33,333
Other Sundry Prepaid	186,098	104,917
Total Prepaid	**1,293,269**	**1,340,555**
Deposit	17,893	17,893
Inventory	47,994	47,380
Total Prepaid, Deposit and Inventory	**1,359,156**	**1,405,828**

Note 11: Share Capital

As of June 30, 2026, the Company has the following share classes:

Authorized and Issued:

- The authorized and issued capital of the Company consists of an unlimited number of common shares.

Shares Outstanding

	Six months ended June 30, 2026		Year ended December 31, 2025	
	Shares	**Amount $**	**Shares**	**Amount $**
Common shares	66,538,317	44,704,281	50,166,667	35,045,000
	66,538,317	**44,704,281**	**50,166,667**	**35,045,000**
	Shares	**Amount $**	**Shares**	**Amount $**
Class A preferred shares	-	-	2,000,000	1,361,248
	-	**-**	**2,000,000**	**1,361,248**
Total share capital	**66,538,317**	**44,704,281**	**52,166,667**	**36,406,248**
Less: Share Issuance Cost	**-**	**134,110**	-	**73,975**
Share capital, as presented on the consolidated statement of financial position	**66,538,317**	**44,570,171**	**52,166,667**	**36,332,273**

Reconciliation of share issued for cash and non-cash for the six months ending June 30, 2026.

	As at January 1, 2026		Issued/Redeemed - Cash		RTO - non-cash		As at June 30, 2026	
Particular	**# of Shares**	**Amount $**	**# of Shares**	**Amount $**	**# of Shares**	**Amount $**	**# of Shares**	**Amount $**
Common Shares								
Common shares	50,166,667	35,045,000	-	-	16,371,650	9,659,281	66,538,317	**44,704,281**
Total for common shares	**50,166,667**	**35,045,000**	-	-	**16,371,650**	**9,659,281**	**66,538,317**	**44,704,281**
Preferred Shares								
Class A	2,000,000	1,361,248	2,000,000	1,383,796	(4,000,000)	(2,745,044)	-	-
Total for preferred shares	2,000,000	**1,361,248**	2,000,000	**1,383,796**	(4,000,000)	**(2,745,044)**	-	-
Gross share capital	**52,166,667**	**36,406,248**	**2,000,000**	**1,383,796**	**12,371,650**	**6,914,237**	**66,538,317**	**44,704,281**
Less: Share issuance cost	-	(73,975)	-	(60,135)	-	-	-	**(134,110)**
Share capital, as presented on the consolidated statement of financial position	**52,166,667**	**36,332,273**	**2,000,000**	**1,323,661**	**12,371,650**	**6,914,237**	**66,538,317**	**44,570,171**

Summary of share capital transactions for the six months ending June 30, 2026

	Common Shares	Preferred Shares-Class A
Number of shares outstanding as on January 1, 2026	**50,166,667**	**2,000,000**
Shares issued	-	2,000,000
RTO transaction	16,371,650	(4,000,000)
Number of shares outstanding as on 'June 30, 2026	**66,538,317**	**-**

Reconciliation of share issued for cash and non-cash for the year ending December 31, 2025.

	As at January 1, 2025		Issued/Redeemed - Cash		Issued/(Cancelled)/Exchanged - Non-cash		As at December 31, 2025	
Particular	**# of Shares**	**Amount $**	**# of Shares**	**Amount $**	**# of Shares**	**Amount $**	**# of Shares**	**Amount $**
Common Shares								
Class A	333,787,085	90	-	-	(333,787,085)	(90)	-	-
Common Shares	-	-	7,042,495	73,830	43,124,171	34,971,170	50,166,667	**35,045,000**
Total for common shares	**333,787,085**	**90**	**7,042,495**	**73,830**	**(290,662,914)**	**34,971,080**	**50,166,667**	**35,045,000**
Preferred Shares								
Class A1	2,732,999	2,732,999	-	-	(2,732,999)	(2,732,999)	-	-
Class A2	28,707,406	8,612,222	-	-	(28,707,406)	(8,612,222)	-	-
Class A	-	-	2,000,000	1,361,248	-	-	2,000,000	**1,361,248**
Class B	50,000,000	3,478,778	-	-	(50,000,000)	(3,478,778)	-	-
Class C	173,801,156	26,418,147	(3,947,314)	(600,000)	(169,853,842)	(25,818,147)	-	-
Total for preferred shares	**255,241,561**	**41,242,146**	**(1,947,314)**	**761,248**	**(251,294,247)**	**(40,642,146)**	**2,000,000**	**1,361,248**
Gross share capital	**589,028,646**	**41,242,236**	**5,095,181**	**835,078**	**(541,957,161)**	**(5,671,066)**	**52,166,667**	**36,406,248**
Less: Share issuance cost	-	-	-	(73,975)	-	-	-	**(73,975)**
Share capital,statement of financial position	**589,028,646**	**41,242,236**	**5,095,181**	**761,103**	**(541,957,161)**	**(5,671,066)**	**52,166,667**	**36,332,273**

Summary of share capital transactions for the year ending December 31, 2025

	Common Shares		Preferred Shares				
	Class A	**Common shares**	**Class A1**	**Class A2**	**Class A**	**Class B**	**Class C**
Number of shares outstanding, January 1, 2025	**333,787,085**	**-**	**2,732,999**	**28,707,406**	**-**	**50,000,000**	**173,801,156**
Shares issued	-	-	-	-	2,000,000	-	-
Redemption of shares	-	-	-	-	-	-	(3,947,314)
Share capital reorganisation	(333,787,085)	42,242,095	(2,732,999)	(28,707,406)	-	(50,000,000)	(169,853,842)
Share options	-	7,042,495	-	-	-	-	-
Cancellation of SAFE and issue of shares	-	715,410	-	-	-	-	-
Issue of shares for consulting fees for RTO		166,666					
Number of shares outstanding, December 31, 2025	-	**50,166,667**	-	-	**2,000,000**	-	-

RTO transaction

On May 29, 2026, the Company completed a RTO transaction as disclosed in Note (3a). Accordingly, these condensed interim consolidated financial statements are presented as a continuation of Streamsix, except that the legal capital structure presented is that of the Company.

Prior to completion of the RTO transaction, Streamsix had Class B common shares outstanding. Pursuant to the RTO, each outstanding Class B common share of Streamsix was exchanged for 1.43081987 common shares of the Company. As a result, the historical Class B common shares of Streamsix have been presented as common shares of the Company in these condensed interim consolidated financial statements.

For periods prior to completion of the RTO transaction, the number of shares presented has been retrospectively adjusted using the exchange ratio of 1.43081987 common shares of the Company for each Class B common share of Streamsix outstanding. Accordingly, comparative share has been presented on the basis of the common shares of the Company outstanding after giving effect to the exchange ratio.

At June 30, 2026, the Company had 66,538,317 common shares of the Company issued and outstanding.

Class A preferred shares

On June 30, 2025, Streamsix issued 2,000,000 Class A preferred shares to the Company for cash consideration of USD $1,000,000, equivalent to CAD $1,361,248.

On January 20, 2026, Streamsix issued an additional 2,000,000 Class A preferred shares to the Company for cash consideration of USD $1,000,000, equivalent to CAD $1,383,796. Following this issuance, Streamsix had 4,000,000 Class A Preferred Shares outstanding with an aggregate amount of $2,745,044 as at June 30, 2026.

The Class A preferred shares are redeemable and retractable, carry a 15% annual dividend, rank senior to all other equity instruments of the Company and are convertible into common shares upon the occurrence of specified events.

The Class A preferred shares are classified as equity under IAS 32 because redemption is exercisable only at the Company's option, dividends are discretionary and payable only when declared by the Board of Directors, and the shares do not create a contractual obligation for the Company to deliver cash or another financial asset to the holder.

Following completion of the RTO transaction on May 29, 2026, the Company became the legal parent of Streamsix. As the Class A preferred shares were held within the consolidated group at June 30, 2026, the carrying amount of the Class A preferred shares, together with the corresponding investment held by the Company, was eliminated on consolidation.

Accordingly, no Class A preferred shares are presented as outstanding equity instruments of the consolidated group as at June 30, 2026. The aggregate carrying amount of CAD $2,745,044 related to the Class A preferred shares issued to the Company was eliminated as an intercompany balance in the condensed interim consolidated financial statements.

Transactions completed during the year ended December 31, 2025

During the year ended December 31, 2025, Streamsix completed several equity and share capital transactions.

Effective December 12, 2025, Streamsix completed a share capital reorganization approved by the Board of Directors and shareholders pursuant to subsection 34(1) of the Business Corporations Act (Ontario). The reorganization involved a reduction of stated capital without any payment to shareholders. The Board determined that, following the reduction, Streamsix remained solvent and able to meet its liabilities as they become due. The total reduction in stated capital of $11,119,146 was recognized as a reduction of accumulated deficit. As part of the reorganization, Streamsix cancelled all issued and outstanding preferred shares with an aggregate stated capital of $29,523,000, together with all issued and outstanding Class A common shares with a carrying amount of $90. Concurrently, Streamsix issued 42,242,095 Class B common shares to the former preferred shareholders. The transaction was accounted for as an equity transaction in accordance with IAS 32, with all effects recognized within equity and no impact on profit or loss.

Streamsix redeemed a total of 3,947,314 Class C preferred shares held by TPV Inc. for aggregate consideration of $600,000. The redemption was completed in two tranches: 1,973,657 Class C preferred shares for $300,000 on September 30, 2025, and a further 1,973,657 Class C preferred shares for $300,000 on November 15, 2025.

Streamsix amended its ESOP to increase the maximum number of equity instruments issuable under the plan to 20% of issued and outstanding share capital. Streamsix granted 7,042,495 stock options to the directors and officers with an exercise price of $0.0105 per share. The options were subsequently fully exercised, and Streamsix issued 7,042,495 common shares for aggregate cash proceeds of $73,830.

Streamsix also cancelled its outstanding Simple Agreement for Future Equity ("SAFE"), which had a carrying amount of $2,036,970 and was previously classified as an equity instrument in accordance with IAS 32. In connection with the cancellation, the Company issued 715,410 common shares with an aggregate stated capital of $500,000.

On November 4, 2025, Streamsix entered into an Independent Contractor Agreement with 9315900 Canada Inc. (the "Contractor"), pursuant to which the Contractor is entitled to receive 166,666 common shares of the Company, with an aggregate deemed value of $100,000, as consideration for services provided during the initial term of the agreement. The consulting services were recognized on a straight-line basis over the three-month service period. The full $100,000 value of the shares issued has been reflected in share capital as an equity-settled share-based payment.

Share issuance cost

During the quarter ended June 30, 2026, the Company incurred $60,135 in share issuance costs ($73,975 – for the year ended 2025).

Note 12: Options and Warrants

Options

On May 29, 2026, the Company completed the RTO transaction, as disclosed in Note 3(a). Accordingly, stock options information reflects the historical stock option arrangements of Streamsix, adjusted to reflect the legal capital structure of the Company.

Prior to the RTO, Streamsix completed a share reorganization in December 2025, as disclosed in Note 11, whereby Class A shares were reorganized into Class B common shares. In connection with this reorganization, Streamsix replaced options exercisable into Class A shares with options exercisable into Class B common shares using an exchange ratio of 0.103194531 Class B options for each Class A option held. The related exercise prices were adjusted inversely to reflect the same reorganization ratio.

Accordingly, for periods up to December 2025, the number of historical Streamsix options has been retrospectively restated to reflect both the Class A to Class B share reorganization ratio and the RTO exchange ratio. The related exercise prices have been adjusted inversely to reflect those same ratios.

For the period after the December 2025 share reorganization and prior to completion of the RTO, outstanding Streamsix options were exercisable into Class B common shares of Streamsix. For presentation purposes, those options have been retrospectively adjusted using the RTO exchange ratio of 1.43081987 common shares of the Company for each Class B common share of Streamsix. The related exercise prices have been adjusted inversely by dividing the historical Streamsix exercise prices by the RTO exchange ratio.

In connection with the RTO, the outstanding Streamsix options were cancelled and replacement options exercisable into common shares of the Company were issued. Existing options of the Company outstanding immediately prior to the RTO have been included in the stock option continuity from May 29, 2026, being the date on which the Company was included in the consolidated group. These options are not reflected in comparative periods, as the comparative financial information represents the historical information of Streamsix, the accounting acquirer.

The reclassification has been accounted for as a modification of an equity-settled share-based payment arrangement in accordance with IFRS 2, Share-based Payment. Management assessed the fair value of the modified awards immediately before and after the modification date and determined that there was no incremental fair value arising from the modification. Accordingly, no additional share-based compensation expense has been recognized in respect of the option reclassification.

A summary of the stock options granted as of June 30, 2026, and December 31, 2025, is as follows:

Stock options	Number of options	Weighted average exercise price
Balance, January 1, 2025, as retrospectively adjusted for RTO exchange ratio	**2,345,079**	$0.07
Options forfeited in 2025	(131,398)	$0.07
Options Outstanding, December 31, 2025, as retrospectively adjusted for RTO exchange ratio	**2,213,681**	**$0.07**
Options exercisable, December 31, 2025, as retrospectively adjusted for RTO exchange ratio	1,215,563	$0.07
Options granted in 2026 prior to RTO	**1,310,135**	**$0.07**
Options lapsed in 2026 prior to RTO	**(51,399)**	**$0.07**
Options Outstanding prior to RTO (replaced pursuant to RTO)	**3,472,417**	**$0.07**
Options replaced pursuant to RTO	**3,472,417**	**$0.6**
Existing Timeplay Holdings Inc. options assumed on RTO	294,973	$0.25
Options forfeited in 2026 after RTO	(24,703)	$0.6
Options outstanding, June 30, 2026	**3,742,687**	**$0.57**
Options exercisable, June 30, 2026	**2,442,103**	**$0.56**

Stock-based compensation awards are measured at fair value at the grant date using an option pricing model.

The fair value of equity-settled stock option awards is recognized as an expense over the respective vesting periods, reflecting graded vesting by accounting for each tranche separately when applicable.

Expected forfeitures are estimated at the grant date and revised as necessary in subsequent periods to reflect actual experience.

Stock-based compensation awards granted to non-employees are measured at the fair value of the equity instruments granted at the date the goods or services are received (or the grant date if not determinable).

Summary of Stock Options Outstanding as at June 30, 2026:

Exercise Price	Number Outstanding	Number Exercisable	Weighted Average Remaining Contractual Life (Years)	Weighted Average Exercise Price
$0.6	3,447,714	2,147,130	4.84	$0.6
$0.25	294,973	294,973	2.11	$0.25

Summary of Stock Options Outstanding as at December 31, 2025:

Exercise Price	Number Outstanding	Number Exercisable	Weighted Average Remaining Contractual Life (Years)	Weighted Average Exercise Price
$0.07	2,213,681	1,215,563	5.41	$0.07

The Company recognized $3,061 for the three months ended June 2026 (June 30, 2025 – $6,966) of stock-based compensation. The exercise price used in the Black-Scholes option pricing model for options granted during the period was based on the exercise price specified in the respective employee share option agreements.

The grant-date fair value of equity-settled share options is recognized as share-based compensation expense over the applicable vesting period, with a corresponding increase in contributed surplus. At each reporting date, the Company revises its estimate of the number of equity instruments expected to vest, where applicable, and recognizes the impact of any revised estimates in the consolidated statements of loss and comprehensive loss, with a corresponding adjustment to contributed surplus.

Warrants

Prior to the RTO, the Company had 437,044 warrants outstanding with an exercise price of $0.28 per warrant. These warrants were cancelled on completion of the RTO on May 29, 2026. Accordingly, the Company had no warrants outstanding as at June 30, 2026.

Note 13: Contributed Surplus

	Six months ended June 30, 2026, $	Year ended December 31, 2025, $
Balance, beginning of period	8,975,406	7,413,095
Stock-based compensation expense	6,138	25,341
Options assumed under RTO	106,338	-
Cancellation of SAFE	-	1,536,970
Balance, end of period	**9,087,882**	**8,975,406**

Note 14: Earnings per Share

	Three months ended		Six months ended	
	June 30, 2026	**June 30, 2025**	**June 30, 2026**	**June 30, 2025**
Net Loss attributable to Common Shareholder	$(3,083,800)	$(1,350,225)	$(4,417,169)	$(2,800,005)
Weighed average number of common shares outstanding ("WACS")	55,248,383	42,242,095	53,151,553	42,242,095
Basic and Diluted EPS	**$(0.056)**	**$(0.032)**	**$(0.083)**	**$(0.066)**

***** *The WACS outstanding used in calculating basic and diluted earnings per share has been retrospectively adjusted for all periods presented to reflect the December 2025 share capital reorganization, pursuant to which 333,787,085 Class A common shares were cancelled, and 42,242,095 common shares were issued.*

In addition, following completion of the RTO transaction on May 29, 2026, each outstanding Class B common share of Streamsix was exchanged for 1.43081987 common shares of the Company. Accordingly, the WACS outstanding for all periods prior to completion of the RTO transaction has been retrospectively adjusted to reflect the exchange ratio and the legal capital structure of the Company, as disclosed in Note 11.

Diluted EPS

In accordance with IAS 33, diluted earnings per share reflect the effect of potential ordinary shares only when their inclusion would be dilutive. The Company has options outstanding that are exercisable into common shares; however, as the Company incurred a net loss for the periods presented, the effect of these options would be anti-dilutive. Accordingly, the options have been excluded from the calculation of diluted loss per share, and diluted loss per share is the same as basic loss per share.

Note 15: Revenue Recognition

Revenue by category for the periods presented:

	Three months ended		Six months ended	
	June 30, 2026, $	June 30, 2025, $	June 30, 2026, $	June 30, 2025, $
Revenue Recognized Over Time				
License revenues – Interactive Experiences	3,852,522	1,990,597	6,796,390	3,928,434
License revenues – Trivia shows	1,884,983	2,228,736	3,735,148	4,341,229
Cards revenue	51,892	349,678	147,042	489,504
	5,789,397	**4,569,011**	**10,678,580**	**8,759,167**
Revenue Recognized Point in Time				
Revenue from events	333,965	159,674	768,638	426,075
Other revenue	273,387	349,654	381,044	468,918
	607,352	**509,328**	**1,149,682**	**894,993**
Total	**6,396,749**	**5,078,339**	**11,828,262**	**9,654,160**

Note 16: Other income or (loss)

	Three months ended		Six months ended	
	June 30, 2026, $	June 30, 2025, $	June 30, 2026, $	June 30, 2025, $
Interest income	-	18,901	7,144	19,632
Other income or (loss)	(8,894)	(2,655)	(8,552)	3,088
Provincial tax expense	-	(1,176)	(108)	(1,176)
Total	**(8,894)**	**15,070**	**(1,516)**	**21,544**

Note 17: Cost of Sales

	Three months ended		Six months ended	
	June 30, 2026, $	June 30, 2025, $	June 30, 2026, $	June 30, 2025, $
Licensing expense	647,456	402,904	1,161,851	621,427
Cost on cards inventory	47,851	175,400	96,833	227,799
Host expenses	1,056,720	1,049,453	1,994,142	1,968,309
Other cost of sales	144,566	125,408	255,128	251,310
Total	**1,896,593**	**1,753,165**	**3,507,954**	**3,068,845**

Reclassification of comparative information

The Company revised the presentation of merchant processing fees and concluded that such costs are more appropriately classified within cost of sales. Comparative amounts have been reclassified to conform with the current presentation period. Accordingly, $56,681 for the three months ending June 30, 2025, and $118,340 for the six months ending June 30, 2025, were reclassified from general and administrative expenses to cost of sales. The reclassification had no impact on net loss or shareholders' equity.

Note 18: Amortization Expense

	Three months ended		Six months ended	
	June 30, 2026, $	June 30, 2025, $	June 30, 2026, $	June 30, 2025, $
Amortization of property and equipment	35,326	30,903	74,920	62,574
Amortization of production costs	302,169	215,758	563,778	327,870
Amortization of intangible assets	1,445,500	1,445,500	2,891,000	2,891,000
Amortization expense (ROU asset)	42,114	42,114	84,228	84,228
Total	**1,825,109**	**1,734,275**	**3,613,926**	**3,365,672**

Note 19: Development Expense

Development expenses recognized in the statement of loss and comprehensive loss include those costs for development (including quality assurance) and operations of the Company's platforms and interactive experiences that are not eligible for capitalization under IAS 38 "Intangible Assets". This approach reflects management's assessment that, as of the reporting date, these development activities do not meet the specific recognition criteria for capitalization as intangible assets under International Financial Reporting Standards (IFRS).

Per IAS 38 "Intangible Assets," costs can only be capitalized once the Group can demonstrate the technical feasibility of completing the intangible asset, the intention and ability to complete and use or sell the asset, probable future economic benefits, and reliable measurement of costs. Management has determined that, for the quarter ending June 30, 2026, the above criteria have not been conclusively met for the relevant development activities. As such, all related expenditures are included in operating expenses rather than recognized as intangible assets.

	Three months ended		Six months ended	
	June 30, 2026, $	June 30, 2025, $	June 30, 2026, $	June 30, 2025, $
Games development (including quality assurance)	1,020,301	557,113	2,021,244	1,351,820
Platform office and development operations	367,227	401,253	731,260	828,002
Total	**1,387,528**	**958,366**	**2,752,504**	**2,179,822**

Note 20: General and Administrative Expense

	Three months ended		Six months ended	
	June 30, 2026, $	June 30, 2025, $	June 30, 2026, $	June 30, 2025, $
Salaries and wages	524,333	409,481	1,106,890	810,674
Utilities and business insurance	68,875	73,753	138,518	147,952
Professional fees	136,467	108,111	250,568	176,289
Office expense	77,372	93,458	142,411	155,604
Total	**807,047**	**684,803**	**1,638,387**	**1,290,519**

Note 21: Marketing, Customer Success and Support Expense

	Three months ended		Six months ended	
	June 30, 2026, $	June 30, 2025, $	June 30, 2026, $	June 30, 2025, $
Operations salaries and contractors	948,925	986,264	1,871,985	2,003,891
Corporate marketing	314,730	62,363	372,220	129,012
Travel related cost	43,638	35,609	98,047	88,902
Total	**1,307,293**	**1,084,236**	**2,342,252**	**2,221,805**

Note 22: Related Party Transactions

a) TPV Inc., a corporation controlled by Philip Heller, is a significant shareholder of the Company, holding approximately 34.52% of the outstanding common shares. During 2025, prior to the RTO, Streamsix redeemed 3,947,314 Class C preferred shares held by TPV Inc. for aggregate consideration of $600,000, payable in two tranches of $300,000 on September 30, 2025 and November 15, 2025. As of June 30, 2026, Streamsix owed TPV Inc. $43,992 (December 31, 2025- $227,158) in respect of the redemption and is included in accounts payable and accrued liabilities. There are no other ongoing commitments to TPV Inc. arising from the redemption.

b) During the period ending June 30, 2026, the Group paid $50,000 (2025: nil) to corporations controlled by Oren Rosen, Chief Executive Officer and a director of the Company, and Gidon Kerbel, Chief Financial Officer of the Company, for professional services rendered in the normal course of business and on terms consistent with those available from arm's-length parties. The payments were recorded at the amount paid. There are no ongoing commitments in respect of these payments.

c) The Group related parties include key management personnel, comprising executive officers and directors who have authority and responsibility for planning, directing, and controlling the activities of the Company. Key management personnel comprised Oren Rosen, Chief Executive Officer and a director of the Company; Gidon Kerbel, Chief Financial Officer of the Company;

The Group incurred compensation expenses related to key management personnel as follows:

	Three months ended		Six months ended	
	June 30, 2026, $	**June 30, 2025, $**	**June 30, 2026, $**	**June 30, 2025, $**
Short-term employee benefits	162,319	83,848	428,901	157,160
Total	**162,319**	**83,848**	**428,901**	**157,160**

These amounts relate to salaries, bonuses, contributions to retirement plans, and other benefits.

Key management personnel remuneration is recognized as an expense in the statement of operations in the periods in which the services are rendered.

No other transactions or outstanding balances with key management personnel occurred during the period, except for ordinary salary payments.

Note 23: Commitments

a) Jeopardy Productions Inc. Agreement

In 2024, the subsidiary of Streamsix, STREAMSIX Corp. entered into an agreement with Jeopardy Productions Inc. ("Jeopardy"). The agreement grants STREAMSIX Corp. the right to use proprietary subject matter so that it can develop and maintain an interactive game-show experience for its clients and sell live show merchandise. As part of this agreement (as amended in March 2025), STREAMSIX Corp. agreed to pay Jeopardy minimum guarantees recoupable against future royalties, minimum contribution toward costs of questions and contribution toward advertising. STREAMSIX Corp.'s total outstanding commitment as of June 30, 2026, is $2,972,000 USD.

No liability has been recognized because at the reporting date the contract remains executory: neither party has substantially performed its obligations. The Company has not begun to use or receive benefit from the licensed rights. There is no present obligation to transfer economic resources as defined in IAS 37.

b) Fremantle Media North America, Inc. Agreement

The subsidiary of Streamsix, TimePlay Corp., entered into an amending agreement with Fremantle Media North America, Inc. ("Fremantle"). The agreement grants TimePlay Corp. the right to use the proprietary subject matter so that TimePlay Corp. can develop and maintain interactive game-show experiences to its clients. As part of this agreement, TimePlay Corp. agreed to pay Fremantle minimum guarantees recoupable against future royalties. The Company's outstanding commitment as at June 30, 2026 is $100,000 USD.

No liability has been recognized because at the reporting date the contract remains executory: neither party has substantially performed its obligations. The Company has not begun to use or receive benefit from the licensed rights. There is no present obligation to transfer economic resources as defined in IAS 37.

c) Califon Productions, Inc. Agreement

The subsidiary of Streamsix, TimePlay Corp., entered into a live show agreement dated September 1, 2022 with Califon Productions, Inc. ("Califon"), as amended in March 2026. The agreement grants TimePlay Corp. the rights to use the proprietary subject matter so that TimePlay Corp. can develop, maintain and operate live interactive game-show experiences for its clients and sell live show merchandise. As part of this agreement, the license term was extended to March 31, 2029, and TimePlay Corp. agreed to pay Califon a non-refundable minimum guarantee of $265,000 USD in respect of the extended term, recoupable against future royalties. The Company's outstanding commitment as of June 30, 2026, is $215,000 USD.

No liability has been recognized in respect of the outstanding commitment because at the reporting date the contract remains executory in respect of the unexpired license period: The Company has not begun to use or receive benefit from the licensed rights. There is no present obligation to transfer economic resources as defined in IAS 37.

Note 24: Financial Instruments

The main risks the Group is exposed to through its financial instruments are credit risk, concentration risk, foreign currency risk, liquidity risk, and interest rate risk.

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 Group 's main credit risks relate to its accounts receivable. The entity provides credit to its clients in the normal course of its operations.

The aging of the Group's trade receivables is as follows:

Aging of trade receivables	As at June 30, 2026 ($)	As at December 31, 2025 ($)
Current	1,204,384	883,759
1–30 days	918,753	233,972
31–60 days	97,012	92,572
61–90 days	25,613	20,368
Over 90 days	53,700	2,508
Gross trade receivables	**2,299,462**	**1,233,179**
Less: Expected credit loss allowance	-	-
Net trade receivables	**2,299,462**	**1,233,179**

Concentration Risk

The Group is exposed to concentration risk as the Group 's top three customers comprise 43.48% of the Group 's revenue (2025– 43%).

Foreign Currency Risk

The Group operates in the US and services in USD. As a result, it is subject to risk due to the fluctuations in the exchange rates between the US and Canadian currencies and it does not actively manage this risk.

The sensitivity analysis below is based on the Group's net exposure to USD-denominated monetary financial instruments at June 30, 2026, and assumes that all other variables, in particular interest rates, remain constant. A 5% strengthening (weakening) of the Canadian dollar against the US dollar on June 30, 2026, would have decreased (increased) the Group's net income by approximately $47,000.

The sensitivity presented is illustrative only and does not reflect any actions that management might take to mitigate such impacts.

Liquidity Risk

Liquidity risk is the risk that the Group will encounter difficulty in meeting the obligations associated with its financial liabilities. The Group is exposed to this risk mainly in respect of its accounts payable and accrued liabilities.

Maturity table for the debt outstanding as on June 30, 2026.

Debt Instrument	Within 1 year ($)	1-5 years ($)	5+ years ($)
EDC Term Loan #1	1,130,695	957,943	-
EDC Term Loan #2	947,432	2,226,202	-
Regional Recovery Relief Fund loan	71,196	53,417	-
First VTB Loan	203,858	806,836	-
Second VTB Loan	65,339	457,373	-
Paycheck Protection Program loan	82,010	232,362	-
Small Business Administration loan	12,465	49,860	289,812

Maturity table for the debt outstanding as on December 31, 2025

Debt Instrument	Within 1 year $	1-5 years $	5+ years $
EDC Term Loan #1	1,175,077	1,511,541	-
EDC Term Loan #2	851,665	2,691,402	-
Regional Recovery Relief Fund loan	71,196	89,015	-
First VTB Loan	287,826	863,478	-
Second VTB Loan	128,494	385,481	-
Paycheck Protection Program loan	79,101	263,671	-
Small Business Administration loan	12,023	48,092	285,544

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flow of a financial instrument will fluctuate because of changes in market interest rates. The Group is exposed to interest rate risk on its fixed and floating interest rate financial instruments. Given the current composition of long-term debt, fixed-rate instruments subject the Group to a fair value risk while the floating-rate instruments subject it to a cash flow risk.

The Group is exposed to interest rate risk on its EDC term loan, which bears interest at a variable rate equal to the lender's prime rate plus 4.50% for EDC term loan 1, having a remaining term of 23 months and prime rate plus 3.75% for EDC term loan 2 having a remaining term of 44 months.

The following sensitivity analysis has been determined based on the Group's exposure to variable interest rates at June 30, 2026, and assumes that all other variables remain constant. A 1% increase (decrease) in the applicable interest rate would have increased (decreased) the Group's cash flow by approximately CAD 70,500.

This sensitivity analysis is prepared for disclosure purposes and is intended to illustrate the potential impact of reasonably possible changes in interest rates on the Group variable-rate borrowings.

Capital Management

The Group's capital management objectives are to preserve capital, especially during difficult macroeconomic environments. The Group can at times increase its cash and cash equivalents on its statement of financial position to preserve its financial integrity. The Group defines capital as the aggregate of its share capital and borrowings.

The Group manages its capital structure in accordance with changes in economic conditions. To maintain or adjust its capital structure, the Group may elect to issue or repay financial liabilities, issue shares, repurchase shares, pay dividends or undertake any other activities as deemed appropriate under specific circumstances. The Group is not subject to any externally imposed capital requirements. There is no change in capital management during the current year.

The management of the Group reviews its capital management approach on an ongoing basis and believes that this approach, given the relative size of the Group, is reasonable

Note 25: Fair Value Measurement

The Group classifies financial instruments measured at fair value using a three-level hierarchy that reflects the significance of the inputs used in making the measurements:

Level 1 — Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 — Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 — Inputs that are not based on observable market data (unobservable inputs).

The Company's earnout liability (Tranche 2 contingent consideration from the GWD acquisition) is classified as a level 3 financial instrument measured at fair value through profit or loss ("FVTPL") on a recurring basis. The earnout liability was designated as FVTPL upon initial recognition in accordance with IFRS 9, *Financial Instruments*, as it is a contingent consideration arising from a business combination. As the liability is measured at FVTPL, all changes in fair value, including the effects of foreign exchange, are recognized as a single amount in profit or loss.

There were no transfers between Levels 1, 2, or 3 during the period ending June 30, 2026.

Recurring Fair Value Measurements

The following table summarizes financial instruments measured at fair value on a recurring basis as of June 30, 2026:

Description	June 30, 2026 (CAD)	Fair Value Hierarchy	Valuation Technique	Significant Unobservable Inputs
Earnout liability	$60,604	Level 3	Probability-weighted expected value / DCF	Revenue target achievement probabilities; risk-free discount rates; USD/CAD exchange rate

Sensitivity of Level 3 Fair Value Measurement

The fair value of the earnout liability is most sensitive to the probability estimates of GWD achieving its revenue targets. Given that 2025 through 2027 targets are not expected to be met, the fair value is primarily driven by the probability of achieving the 2028 target and, if achieved, the likelihood of catch-up payments for prior years becoming payable. A significant increase in the probability of achieving revenue targets or a decrease in the discount rate would result in a materially higher fair value, and vice versa. If none of the remaining revenue targets are met, the fair value of the earnout liability would be nil.

The following table summarizes the impact of reasonably possible changes in key unobservable inputs:

Input	Reasonably Possible Change	Impact on Fair Value (CAD)
Revenue target achievement probabilities	+/– 5% across all periods	Range of $49,938 to $85,270 between valuation approaches
Discount rate methodology	Risk-free vs. risk-adjusted	$35,332 spread between approaches
USD/CAD exchange rate	+/– 2%	+/– approximately $1,200

Level 3 Reconciliation

The following table presents a reconciliation of the earnout liability measured at fair value using Level 3 inputs for the period ended June 30, 2026:

	Earnout Liability (CAD)
Balance, January 1, 2026	$60,604
Fair value gain recognized in profit or loss (Note 16)	Nil
Balance, June 30, 2026	**$60,604**

No fair value gain or loss has been recognized in other gains and losses within profit or loss.

Note 26: Segment Information

The Group operates exclusively in the development of interactive platforms and games serving social entertainment and audience engagement markets. Management has determined that the Group has a single operating and reporting segment. The Chief Operating Decision Maker (CODM) reviews financial information and allocates resources on this basis.

Accordingly, there are no separate reportable segments as defined under IFRS 8 Operating Segments. All revenues, expenses, assets, and liabilities relate to this one segment.

The nature of the Group's operations does not give rise to multiple operating segments, and no segment information is therefore presented.

Note 27: Subsequent Event

Lease Agreement

Subsequent to June 30, 2026, Streamsix entered into a lease agreement for office premises located at Suite 1901, 4950 Yonge Street, Toronto, Ontario. The premises comprise approximately 8,345 square feet. The lease has an initial term of ten years, commencing April 1, 2027, and expiring March 31, 2037. The lease includes rent-free periods, tenant improvement allowances, and options to extend the lease for two additional five-year terms, subject to the terms of the agreement.

As the lease was entered into after June 30, 2026, it is considered a non-adjusting subsequent event under IAS 10, *Events after the Reporting Period*. Accordingly, no right-of-use asset or lease liability has been recognized in these condensed interim consolidated financial statements as at June 30, 2026. The Company will assess and recognize the related right-of-use asset and lease liability in accordance with IFRS 16, *Leases*, when the lease commences and the leased premises are made available for use.