



CABBACIS

Developing
Harm Reduction Products
for the World's 1 Billion Smokers

OTCQB: CABI

Investor Presentation
Q1 2026

Forward Looking Statements

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The Company has filed an offering statement on Form 1-A (Regulation A) with the Securities and Exchange Commission ("SEC"), File No. 024-12621, relating to the proposed public offering of its securities in the United States, which the SEC qualified on November 24, 2025. The proposed offering of the Company's securities to be made in the United States will be made solely on the basis of the offering statement. Any decision to purchase the Company's securities in the proposed offering should be made solely on the basis of the information contained in the offering circular. This presentation should be read together with the amended offering statement, which may be accessed through the following link:

[sec.gov/Archives/edgar/data/1987010/000121390025115315/ea0267460-253g2_cabbacis.htm](https://www.sec.gov/Archives/edgar/data/1987010/000121390025115315/ea0267460-253g2_cabbacis.htm)

This presentation contains statements that reflect the Company's intent, beliefs or current expectations about the future. These forward-looking statements can be recognized by the use of words such as 'expect,' 'may,' 'plan,' 'should,' 'anticipate,' 'will,' 'would' 'could,' 'assume,' 'potential,' 'believe,' 'predict,' 'estimate,' 'intend,' 'propose,' 'may,' 'target,' 'objective,' 'position,' any negatives of these terms, and other similar meanings and expressions that predict future events. These forward-looking statements are made only, and are based on, estimates and information available to the Company, as of the date of this presentation, and are not guarantees of future performance. All statements other than statements of historical fact in this presentation are forward-looking statements, including but not limited to, the Company's goals and growth strategies; the Company's expectations regarding demand for and market acceptance of the Company's brands and products; the Company's future business development, results of operations and financial condition; the Company's ability to maintain and improve the Company's infrastructure necessary to operate the Company's business; the Company's ability to use proceeds from its proposed offering in the manner contemplated by the Company; the Company's ability to comply with the continued listing standards of OTC Markets Group; the Company's ability to operate as a public company; the period of time for which its current liquidity will enable the Company to fund its operations; general economic and business conditions; the volatility of the Company's operating results and financial condition and the price of its ordinary shares; the Company's ability to attract and retain qualified senior management personnel and research and development staff; and assumptions underlying or related to any of the foregoing and other risks detailed in the Company's filings with the Securities and Exchange Commission (SEC). All of the Company's SEC filings, including the offering statement, are available on the SEC's website which may be accessed through the following link:

<https://www.sec.gov/cgi-bin/browse-edgar?action=getcompany&CIK=0001987010&owner=include&count=40>.

These forward-looking statements involve known and unknown risks and uncertainties and are based on current expectations, assumptions, estimates and projections about the Company and the industry. The Company undertakes no obligation to update forward-looking statements to reflect subsequent occurring events or circumstances, or to changes in its expectations, except as may be required by law. Although the Company believes that the expectations expressed in these forward-looking statements are reasonable, it cannot assure you that its expectations will turn out to be correct, and investors are cautioned that actual results may differ materially from the anticipated results. We describe the risks, uncertainties and assumptions that could affect the Company's business, including its financial conditions and results of operations, under "Risk Factors" section of the offering statement on Form 1-A (File No. 024-12621).

Statistical data in this presentation include projections based on a number of assumptions. Failure of the Company's industry to grow may have a material and adverse effect on its business and the market price of its securities. Furthermore, if any one or more of the assumptions underlying the market data are later found to be incorrect, actual results may differ from the projections based on these assumptions. You should not place undue reliance on these forward-looking statements.

This presentation does not constitute an offer to sell or an invitation to purchase or subscribe for any securities of the Company for sale in the United States or anywhere else. No part of this presentation shall form the basis of or be relied upon in connection with any contract or commitment whatsoever. Specifically, these materials do not constitute a "prospectus" within the meaning of the U.S. Securities Act of 1933, as amended, and the regulations enacted thereunder. This presentation does not contain all relevant information relating to the Company or its securities, particularly with respect to the risks and special considerations involved with an investment in the securities of the Company and is qualified in its entirety by reference to the detailed information in the offering statement relating to the proposed offering. Any decision to purchase the Company's securities in the proposed offering should be made solely on the basis of the information contained in the offering statement relating to the proposed offering.

All the third-party trademarks, names, and other information that appear in this presentation are used for information and comparison only and do not mean that we have been given authorization to use such information.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or the accuracy or adequacy of this presentation. Any representation to the contrary is a criminal offense.



Corporate Overview

Cabbacis is a tobacco product manufacturer focused on commercializing risk-reduction products – led by the flagship iBlend™ cigarettes and vaporizer pods.

- **Developing flagship iBlend™ products (cigarettes & vaporizer pods containing both very-low-nicotine tobacco and hemp) to help smokers smoke less, reduce nicotine dependence & exposure, and increase quit attempts**
 - Hemp is not intoxicating (<0.3% THC) and is legal nationwide under the 2018 Farm Bill
 - Nicotine level in tobacco reduced by ~95%
- **Large Addressable Market:** Tobacco is an accelerating \$1 Trillion market globally, with about half of adult smokers seeking to quit each year
- **Significant Regulatory Tailwinds:** FDA plan to significantly reduce nicotine levels in all cigarettes in the U.S. creates compelling market advantage and forces tobacco industry to seek new alternatives
- **Broad Intellectual Property Moat:** 36 issued product patents (8 in the U.S.) covering cigarettes and vaporizer pods
- **Established Production Capacity:** Facilities and licenses in place with ~\$75M annual revenue capacity which is easily expandable
- **Proven Management Team:** Established history of value creation in the tobacco space

OTCQB: CABI ¹

Share Price	\$5.00
Market Cap	\$35.4 M
Cash & Cash Equivalents	\$0.438 M
Shares Outstanding	7.206 M
Float	0.901 M
Headquarters	Niagara Falls, NY

1. As of January 1, 2026



CABBACIS

Experienced Management Team

Joseph Pandolfino, Founder and CEO. Joe is the inventor on the company's patents and leads the strategic direction of Cabbacis. He is also the founder, and was the first CEO, of 22nd Century Group, Inc. (Nasdaq: XXII) and led the process of 22nd Century becoming publicly traded in 2011. Under his leadership, the company up-listed to the New York Stock Exchange in 2013 and achieved a market capitalization of \$373 million in 2014. Joe rang the Closing Bell at the New York Stock Exchange on October 16, 2014. He left 22nd Century as CEO later in 2014 and as a director in 2015. Joe's previous company funded the R&D project of reducing nicotine in tobacco by genetic engineering that resulted in the lowest-nicotine-content tobacco variety ever commercialized. A plant variety protection or PVP certificate (No. 200100039) was granted from the USDA for this tobacco variety, and the technology, variety rights, and related patent rights were spun out by Joe to a newly formed company, 22nd Century Limited. He has more than 25 years' experience in all aspects of the tobacco industry, including product development and marketing, and has more than 10 years' experience in both plant biotechnology and cannabis. He holds an MBA from the University at Buffalo.

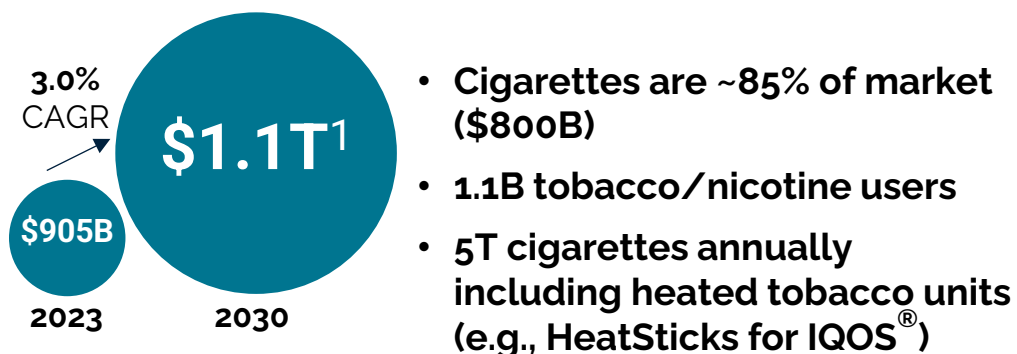
Michael R. Moynihan, PhD, R&D Director. Mike has more than 30 years' experience in all aspects of plant biotechnology, ranging from molecular genetics to development of novel consumer products. He led R&D efforts at 22nd Century Group for 11 years, during which he played a major role in the development and production of Nicotine Research Cigarettes with different nicotine contents for the National Institute on Drug Abuse (NIDA). The Nicotine Research Cigarette series included cigarettes with nicotine concentrations ranging from higher than average to less than 5% of typical commercial cigarettes. Data from studies using these cigarettes, much of it funded by the National Institutes of Health and the Center for Tobacco Products of the Food and Drug Administration, provided the foundation for the authorization for sale of a very low nicotine cigarette brand as a Modified Risk Tobacco Product (MRTP) in the United States. Mike's other professional experience includes serving as Director of Biotechnology Development at Fundación Chile, Senior Project Director at InterLink Biotechnologies LLC, Principal Scientist, Cell Biology at EniChem Americas Inc., Visiting Research Fellow at the Institute for Molecular and Cellular Biology, Osaka University, Postdoctoral Associate in the Section of Plant Biology, Cornell University, and Postdoctoral Associate at the Center for Agricultural Molecular Biology, Rutgers University. Dr. Moynihan holds an ScB in Biology from Brown University and an MA and PhD in Biology from Harvard University.

John C. Manley, Jr., CPA, Chief Financial Officer. Entrepreneurial CPA, business coach, and strategist whose "highest and best" use is managing businesses. Jack has over 30 years' experience establishing, managing, restructuring, and selling privately held businesses. Extensive experience as a business leader in the health care, real estate, professional services, mortgage banking, distribution, and logistics industries. Founded U.S. Appraisal and serving as CEO, launched this regional real estate valuation services company into a national mortgage-industry leader. Led acquisition team in acquiring a large regional distribution company and completely redeveloped its infrastructure over a three-year period. Jack is committed to operational fundamentals and controls, with Big Four auditing experience at Deloitte. He holds a BS from Niagara University and is a Certified Public Accountant, licensed by the New York State Education Department.



Market Opportunity

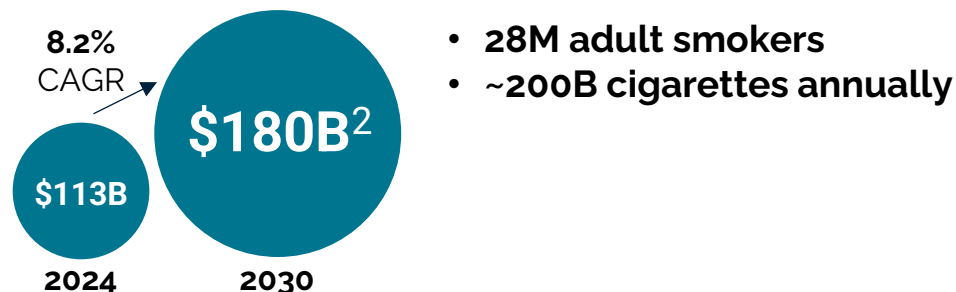
Global Tobacco Market



Market driven by

- Increasing demand for reduced-risk products
 - Innovations like flavor infused e-liquids, nicotine salts, and heated tobacco technologies have supported broader adoption of reduced-risk products
- Strong distribution networks
- Rising disposable incomes in developing regions

U.S. Tobacco Market



Market driven by

- Interest in reduced-risk products for reducing smoking, transitioning to less harmful products and/or quitting
- Smoking Cessation & Nicotine De-Addiction Product Market:
 - \$30.9B in 2024 and expected to grow at a CAGR of 9.7% to \$53.9B by 2030³
- Almost half of adult cigarette smokers in the United States attempt to quit each year, but less than 10 percent are successful



FDA Plan for Maximum Nicotine Level in Cigarettes

- January 15, 2025: The U.S. Food and Drug Administration issued a proposed rule¹ that, if finalized, **would limit the level of nicotine in cigarettes and certain other combusted tobacco products in the United States**
- This rule would cap nicotine at 0.7 milligrams per gram of tobacco: a **~95% reduction** from the average nicotine content found in popular cigarette brands today
- FDA's goal is to help smokers quit and prevent future generations from becoming addicted to nicotine
- **Other countries are expected to follow FDA policy**, which could drive an overnight shift in the dynamics of the global cigarette and tobacco products market

FDA NEWS RELEASE

FDA Proposes Significant Step Toward Reducing Nicotine to Minimally or Nonaddictive Level in Cigarettes and Certain Other Combusted Tobacco Products

Agency Encourages Public Input on Proposal That Aims to Prevent Millions of Premature Deaths

For Immediate Release: January 15, 2025

"Today's proposal envisions a future where it would be less likely for young people to use cigarettes and more individuals who currently smoke could quit or switch to less harmful products. This action, if finalized, could save many lives and dramatically reduce the burden of severe illness and disability, while also saving huge amounts of money. I hope we can all agree that significantly reducing the leading cause of preventable death and disease in the U.S. is an admirable goal we should all work toward."

- FDA Commissioner



Our Solution: iBlend™ Botanical Blends

iBlend™ predominately contains tobacco
and includes non-intoxicating hemp

Low Nicotine Tobacco

Nicotine content
reduced by ~95%



Company contracts
directly with farmers to grow



Hemp

Very-Low THC &
No-THC Cannabis

THC content
less than 0.3%



Company contracts directly with
farmers & sources from third parties

- Hemp is legal in the U.S. under the 2018 Farm Bill
- Desirable characteristics appeal to tobacco smokers seeking alternatives or treatment
- Various formulations for Cigarettes and Pods with different blends and percentages of hemp and very-low-nicotine tobacco are being developed
 - Uses of products and desirable sensory characteristics to users dictate formulations



CABBACIS



iBlend™ Product Focus Areas

Very-Low-Nicotine Cigarettes



Vaporizers Pods¹



CABBACIS

1) Three exemplary vaporizers and pods, which are capable of utilizing blends of very-low-nicotine tobacco and hemp, are shown above: IQOS® is a registered trademark of Philip Morris Products S.A.; PAX® is a registered trademark of PAX Labs, Inc.; OMURA® is a registered trademark of Flat Planet LLC.

Benefits Inherent to Flagship iBlend™ Offering

Very-Low-Nicotine Cigarettes



- Assists smokers to smoke less, reduce nicotine exposure, and increase quit attempts
- Assists smokers to transition to less harmful smoke-free products
- May assist marijuana smokers to smoke less marijuana

Very-Low-Nicotine Vaporizer Pods



- iBlend™ vapor is less harmful than smoking and not addictive like high-nicotine vapor
- Alternative to e-cigarettes or IQOS®
- May assist marijuana smokers/vapers use less marijuana

Switching to less harmful products will become a necessity for some if the FDA's product standard of capping nicotine content for all combustible cigarettes is implemented, **as the FDA has already announced.**



Clinical Trial

Cabbacis contracted the Rose Research Center to carry out a pilot clinical trial on 16 smokers exclusively using four types of very-low-nicotine tobacco cigarettes made by Cabbacis during 3-hour *ad libitum* use sessions

Three iBlend™ cigarette types contained very-low-nicotine tobacco and each type had a different level of hemp (5%, 10% and 20%), and the fourth cigarette type contained very-low-nicotine tobacco without any hemp

RESULTS:

- Participants across all four cigarette types reported a significant reduction in craving for their usual brand of cigarettes which was sustained over the 3-hours of *ad libitum* use of the study cigarettes
- All four Cabbacis cigarette types were rated higher for satisfaction on the standardized mCEQ questionnaire than has been previously reported in the literature with other 95 percent reduced-nicotine cigarettes.
- An unexpected positive result of the study was that the use of the three iBlend™ hemp-containing cigarettes (5%, 10% and 20%) resulted in lower exhaled carbon monoxide (CO) levels, as compared to CO levels measured after use of the 0-percent hemp cigarettes, with the reduction in the 20-percent hemp iBlend™ cigarette being statistically significant at the 95 percent confidence level



Cabbacis Expects to be **First to Market**

Company IP Enables Cabbacis to be the Sole Provider of Very-Low-Nicotine Tobacco Products with Hemp in Countries with Patent Protection

Relevant to consumers as a better alternative due to product benefits



- iBlend™ results in smoking or vaping less compared to conventional products
- Better sensory characteristics for smokers compared to other very-low-nicotine products

Differentiated as the only very-low-nicotine tobacco products which include hemp



- Upon implementation of FDA nicotine cap, iBlend™ cigarettes will be greatly differentiated among all the other very-low-nicotine cigarettes
- **IP protects Cabbacis as the sole provider of very-low-nicotine cigarettes and pods with hemp**

Not targeted by Big Tobacco with lack of incentive to enter market



- Barrier from small-company patents including those of Cabbacis
- Entrance may accelerate timeline of FDA nicotine cap on cigarettes
- Niche market segment compared to conventional products



Innovative SPECTRUM® Research Cigarettes

- Proprietary design created by Mr. Pandolfino and Dr. Moynihan
- **SPECTRUM® government research cigarettes** evaluated in more than 4 dozen independent clinical studies
 - 7 levels of nicotine from very low to conventional
- **Results demonstrate that subjects smoking SPECTRUM® cigarettes with the lowest nicotine levels:**
 - Smoked less, including fewer cigarettes per day
 - Reduced their nicotine dependence and exposure
 - Doubled their quit attempts
 - Increased their number of smoke-free days
- **Minimal or no evidence of compensatory smoking or nicotine withdrawal**



Spectrum® study results are the basis for the FDA's proposed nicotine mandate



iBlend U.S. Regulatory Path

Clinical Trials

- Clinical trial compared very-low-nicotine cigarettes without hemp and 3 other styles with varying levels of hemp
- Dr. Jed Rose, coinventor of the nicotine patch, was the trial's Primary Investigator
 - Study was completed in **July 2025**
- Company is planning follow-up behavioral and consumer-perception studies



FDA Premarket Tobacco Product Applications (PMTAs) required for sale of iBlend™ cigarettes and pods in the U.S.

- PMTA iBlend™ cigarette filing expected in mid-2026 with authorization as early as Q2 2027
- PMTA iBlend™ vaporizer pod filing expected in 2027/2028

Modified Risk Tobacco Product (MRTP) Path

Upon sufficient data, file an MRTP Application at FDA for iBlend™ cigarettes & iBlend™ vaporizer pods

- NOT required to commercialize new products in U.S., but allows for product claims
- For authorization, MRTP application must demonstrate that the product will or is expected to benefit the health of the population as a whole
- The MRTP authorization for VLN® allowed the product claims (among others) "Helps You Smoke Less®" and "95% less nicotine" in advertising and on the label

Company expects to commercialize internationally before the U.S. with potential out-licensing beforehand



Manufacturing Facility & Licenses

5,200 sq. ft. facility is strategically located within a large manufacturing complex

- Cabbacis has access to additional ~8,000 sq. ft. of hemp growing facilities and ~6,000 sq. ft. of GMP Certified processing/storage areas
- Growing operations are closely followed by the New York State Department of Agriculture to which all applicable documentation is submitted throughout the process
- Cigarette production equipment owned and kept on-site, capable of supporting at least \$75M of revenue capacity which is easily expandable

Licenses Obtained

- TTB Permit (U.S. Treasury Dept) to Manufacture Tobacco Products
 - Allows for domestic production and exports
- New York State: Appointment of Distributor of Tobacco Products, License of Cigarette Agent, Hemp Grower License



Cabbacis Patent Families

Very-low-nicotine cigarettes with blends of low-nicotine tobacco and hemp

(12) United States Patent Pandolfino		(10) Patent No.: US 11,017,689 B2
		(45) Date of Patent: *May 25, 2021
(54) VERY LOW NICOTINE CIGARETTE BLENDED WITH VERY LOW THC CANNABIS	(58) Field of Classification Search None See application file for complete search history.	
(71) Applicant: CABBACIS LLC , Clarence, NY (US)	(56) References Cited	
(72) Inventor: Joseph Pandolfino , Clarence, NY (US)	U.S. PATENT DOCUMENTS	
(73) Assignee: CABBACIS LLC , Clarence, NY (US)	3,943,945 A 3/1976 Rosen 4,037,609 A 7/1977 Newton et al. 4,038,993 A 8/1977 Geiss et al. (Continued)	
(*) Notice: Subject to any disclaimer, the term of this patent is extended or adjusted under 35 U.S.C. 154(b) by 0 days.	FOREIGN PATENT DOCUMENTS	
	WO 9428142 A1 12/1994 WO 9856923 A1 12/1998 (Continued)	
(21) Appl. No.: 17/107,314	OTHER PUBLICATIONS	
(22) Filed: Nov. 30, 2020	International Search Report dated Feb. 5, 2021, in International Application No. PCT/US2020/050128. (Continued)	
(65) Prior Publication Data		
US 2021/0082307 A1 Mar. 18, 2021		
Related U.S. Application Data		
(63) Continuation of application No. 16/178,298, filed on Nov. 1, 2018, now Pat. No. 10,878,717, which is a continuation of application No. 16/047,948, filed on Jul. 27, 2018.	Primary Examiner — Michael H. Wilson Assistant Examiner — Katherine A Will (74) Attorney, Agent, or Firm — Sughrue Mion, PLLC	

Pods (for vaporizers) with blends of low nicotine (or conventional) tobacco and hemp

(12) United States Patent Pandolfino		(10) Patent No.: US 10,973,255 B2
		(45) Date of Patent: Apr. 13, 2021
(54) ARTICLES AND FORMULATIONS FOR SMOKING PRODUCTS AND VAPORIZERS	(58) Field of Classification Search None See application file for complete search history.	
(71) Applicant: CABBACIS LLC , Clarence, NY (US)	(56) References Cited	
(72) Inventor: Joseph Pandolfino , Clarence, NY (US)	U.S. PATENT DOCUMENTS	
(73) Assignee: CABBACIS LLC , Clarence, NY (US)	3,612,066 A 10/1971 Jones et al. 3,943,945 A 3/1976 Rosen (Continued)	
(*) Notice: Subject to any disclaimer, the term of this patent is extended or adjusted under 35 U.S.C. 154(b) by 0 days.	FOREIGN PATENT DOCUMENTS	
(21) Appl. No.: 17/086,116	WO 9428142 A1 12/1994 WO 9856923 A1 12/1998 (Continued)	
(22) Filed: Oct. 30, 2020	OTHER PUBLICATIONS	
(65) Prior Publication Data	US 2021/0045434 A1 Feb. 18, 2021	
Related U.S. Application Data		
(63) Continuation of application No. 16/569,318, filed on Sep. 12, 2019, now Pat. No. 10,897,925, which is a continuation-in-part of application No. 16/178,298, filed on Nov. 1, 2018, now Pat. No. 10,878,717, which is a continuation of application No. 16/047,948, filed on Jul. 27, 2018.	Todd, et al., "A functional genomics screen identifies diverse transcription factors that regulate alkaloid biosynthesis in <i>Nicotiana benthamiana</i> ", The Plant Journal, vol. 62, 2010, pp. 589-600 (12 pages total). (Continued)	
	Primary Examiner — Michael H. Wilson Assistant Examiner — Katherine A Will (74) Attorney, Agent, or Firm — Sughrue Mion, PLLC	



Growth Strategy

Potential to Become a Major Player in Global Nicotine-Reduction Movement

U.S. Market Pathway for iBlend™

- **File 2 U.S. Premarket Tobacco Applications (PMTAs) at FDA**
 1. iBlend™ cigarettes (very-low-nicotine tobacco with hemp) expected in mid-2026
 2. iBlend™ vaporizer pods (very-low-nicotine tobacco with hemp) expected in 2027/2028 (could be sooner with partner/licensee)
 - FDA review process is 180 business days but is expected to be at least 1 year

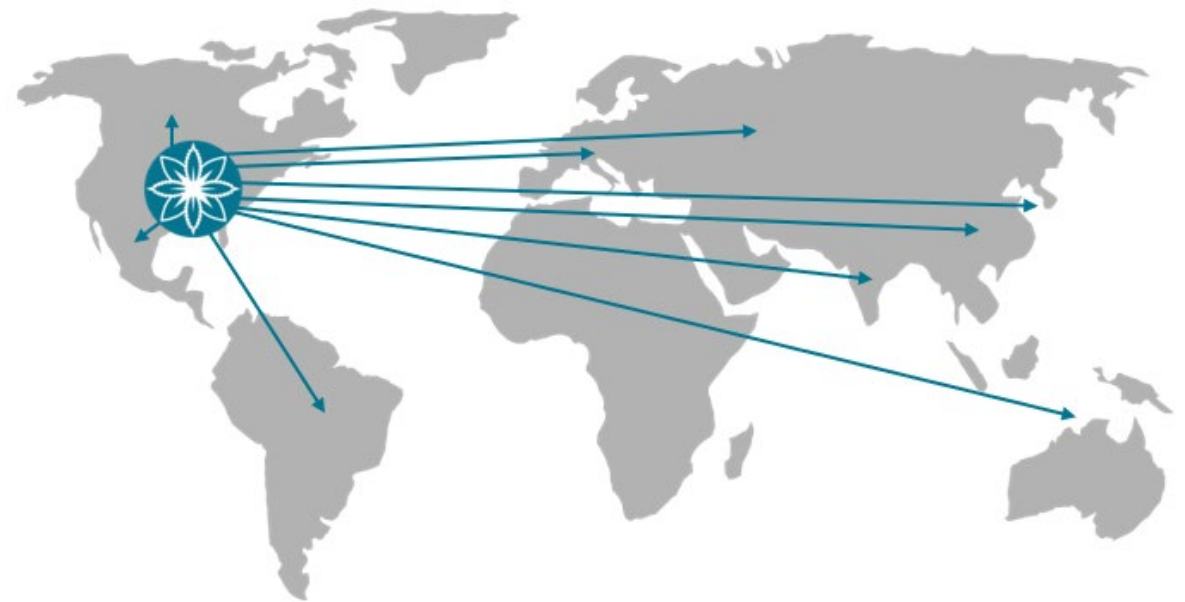
U.S. Market Pathway for Very-Low-Nicotine Cigarettes Without Hemp

- **FDA submission expected in mid-2026 though an “Exemption from Substantial Equivalence” filing**
 - PMTA submission not expected to be required
 - Brand name TBD

International Market Launch (Near-Term Revenue Focus)

- Production for select foreign markets in 2026
- Plan to initiate commercial rollout in late 2026
 - Enables early revenue generation and brand validation ahead of U.S. entry
- Prioritize 3–4 countries with lower regulatory barriers as test markets

Strategic Global Expansion: Actively exploring licensing and partnership opportunities during U.S. regulatory review phase and positioning Cabbacis to scale efficiently once U.S. regulatory approvals are secured



Select Financials and Capital Raise

Current Regulation A+ Capital Raise

- Targeting \$7.5M (3.75 M shares at \$2/share)
 - For Operations for at least 2 years, including G&A, remaining clinical trials, regulatory expenses, tobacco & hemp plantings, IP, machinery and unforeseen events
- No warrants

Clean balance sheet with long growth runway

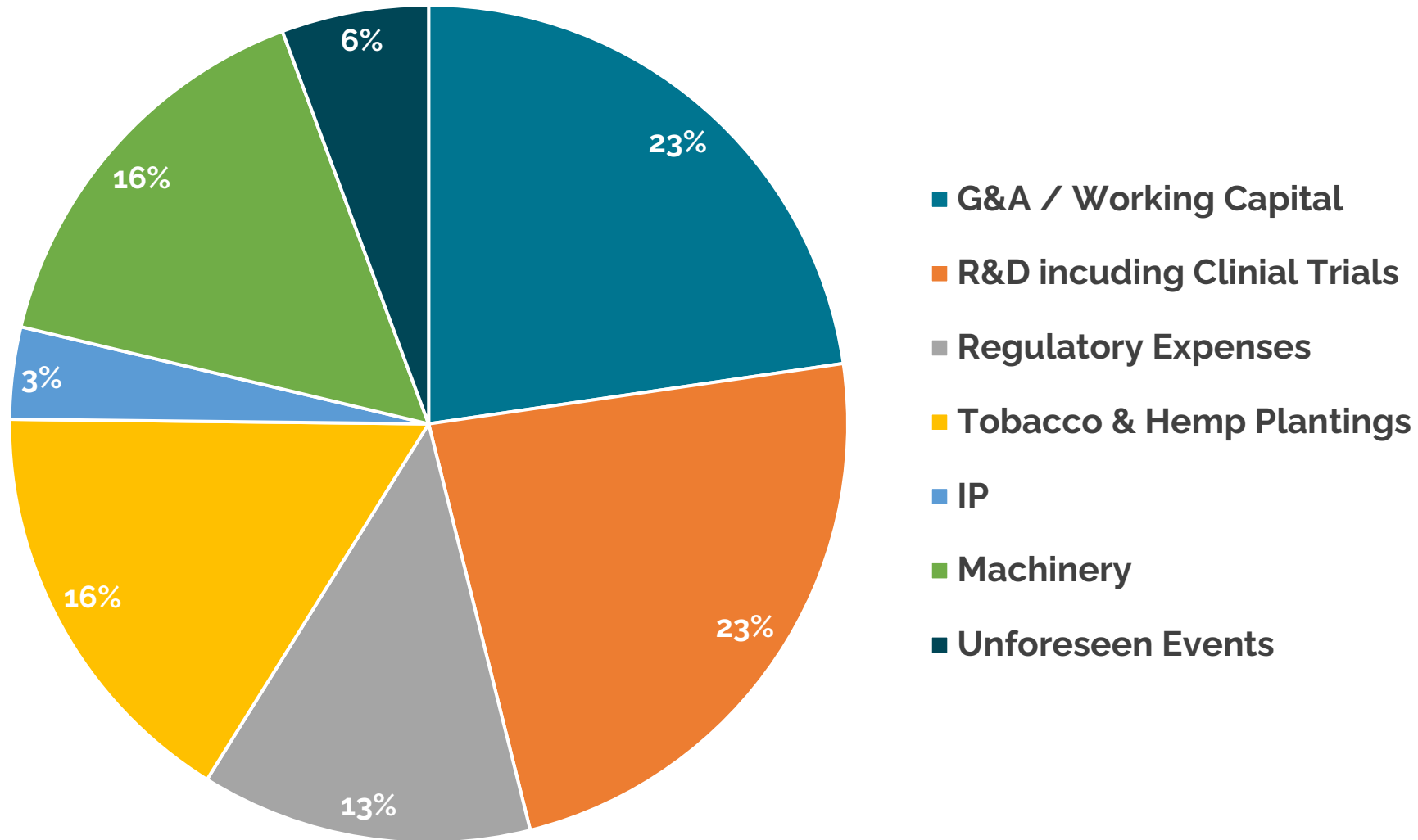
- 7.2 M shares issued & outstanding
 - Tightly held by insiders (~85% insider ownership)
- Zero outstanding warrants
- No Debt (other than accruals)

Target Product-Level Gross Margins

- Management expects high 60% product-level gross margins for iBlend™ at scale



Use of Offering Proceeds (For 2 Years)



Investment Highlights

- **First-to-Market Advantage:** Commercializing iBlend™ very-low-nicotine cigarettes and pods with hemp, ahead of FDA nicotine cap
- **Breakthrough Product Design:** iBlend™ uses ~95% less nicotine and <0.3% THC hemp – compliant, non-intoxicating, and legal under the 2018 Farm Bill
- **Massive Market Opportunity:** Targeting \$1T global tobacco market and \$34B+ cessation market
- **Regulatory Tailwinds:** FDA's nicotine-reduction proposal creates urgent need for compliant alternatives
- **Robust Patent Portfolio:** 36 granted patents (8 in U.S.) covering hemp-tobacco blends for cigarettes and vaporizers
- **Ready-to-Scale Infrastructure:** Licensed manufacturing facility with \$75M annual capacity already in place
- **Veteran Leadership:** Proven track record commercializing very-low-nicotine tobacco technologies





CABBACIS

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