CUSTOM HEALTH HOLDINGS INC.

Unaudited Condensed Interim Consolidated Financial Statements for the Three- and Nine-months period ended September 30, 2026 and 2025 (Expressed in US Dollars)

NOTICE OF NO AUDITOR REVIEW OF INTERIM FINANCIAL STATEMENTS

The accompanying unaudited interim financial statements of the Corporation have been prepared by and are the responsibility of the Corporation's management. The Corporation's independent auditor has not performed a review of these financial statements in accordance with Canadian Standards on Review Engagements applicable to reviews of interim financial statements.

Custom Health Holdings Inc.

Condensed Interim Consolidated Statements of Financial Position

(Unaudited - expressed in US dollars)

	Notes	September 30, 2026	December 31, 2025
ASSETS			
Current assets			
Cash and cash equivalents		966,888	260,298
Trade receivables		2,450,699	1,791,156
Inventories		4,390,462	518,760
Prepayments and other assets		3,715,724	898,280
Total current assets		**11,523,773**	**3,468,494**
Non-current assets			
Net property and equipment		4,859,934	4,455,297
Intangible assets		5,084,298	7,126,757
Goodwill	6	39,381,484	-
Total non-current assets		49,325,716	11,582,054
Total assets		**60,849,489**	**15,050,548**
LIABILITIES AND SHAREHOLDERS' EQUITY			
Current liabilities			
Accounts and other payables		12,161,717	6,670,300
Contract liabilities		1,295,303	1,290,958
Loans and borrowings	12	23,488,343	25,015,594
Other financial liabilities		11,891,535	8,376,370
Warrant liability	6	22,599,728	-
Lease liabilities	8	1,579,987	1,266,760
Derivative liabilities	13	6,763,012	10,072,926
Total current liabilities		**79,779,625**	**52,692,908**
Non-current liabilities			
Loans and borrowings	12	10,703,396	6,468,334
Lease liabilities	8	2,760,639	2,910,356
Total non-current liabilities		13,464,035	9,378,690
Total liabilities		**93,243,660**	**62,071,598**
Shareholders' deficit			
Issued capital		163,823,946	96,396,082
Obligation to issue shares		171,750	4,837,395
Warrants reserve		1,831,492	1,612,096
Stock option reserve		16,487,985	13,636,565
Contributed surplus		6,540,710	6,540,710
Deficit		(217,328,226)	(166,664,519)
Other components of equity		(3,921,826)	(3,379,379)
Total shareholders' deficit		**(32,394,169)**	**(47,021,050)**
Total equity and liabilities		**60,849,489**	**15,050,548**

Commitments and contingencies	14
Subsequent events	16

Approved on behalf of the Board:

"Shane Bishop"	*"Rahul Chopra"*
Director	Director

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

Custom Health Holdings Inc.

Condensed Interim Consolidated Statements of Loss and Comprehensive Loss

(Unaudited - expressed in US dollars)

	Notes	For the three months period ended September 30		For the nine months period ended September 30	
		2026	2025	2026	2025
Continuing operations					
Revenue	10	14,399,875	4,498,059	25,763,190	13,084,265
Cost of sales		(9,486,290)	(2,306,503)	(15,531,434)	(6,969,007)
Gross profit		**4,913,585**	**2,191,556**	**10,231,756**	**6,115,258**
Expenses					
Salaries, wages & benefits		(7,196,613)	(5,196,016)	(17,447,612)	(15,596,745)
Selling and distribution expenses		(18,131)	(36,151)	(47,661)	(63,636)
Amortization and depreciation		(1,046,738)	(939,954)	(3,391,897)	(1,499,262)
Other operating expenses	11	(3,317,998)	(2,271,633)	(10,782,377)	(6,814,498)
Operating loss		**(6,665,895)**	**(6,252,198)**	**(21,437,791)**	**(17,858,883)**
Finance costs		(2,857,126)	(1,372,889)	(8,795,748)	(4,914,515)
Derivative fair value changes	13	298,051	1,344,615	4,951,632	7,902,501
Listing expense	5	-	-	(22,372,183)	-
Other income (expense)		(2,502,012)	(1,061)	(3,009,617)	15,860
Loss for the year		**(11,726,982)**	**(6,281,533)**	**(50,663,707)**	**(14,855,037)**
Other comprehensive loss					
Exchange differences on translation of foreign operations		(411,072)	(2,367,214)	(542,447)	488,872
Total comprehensive loss for the year, net of tax		**(12,138,054)**	**(8,648,747)**	**(51,206,154)**	**(14,366,165)**
Loss per share – basic and diluted	15	(0.45)	(0.40)	(2.34)	(0.94)
Weighted average number of common shares outstanding – basic and diluted	15	26,147,370	15,765,120	21,640,662	15,756,720

Custom Health Holdings Inc.

Condensed Interim Consolidated Statements of Cash Flows

(Unaudited - expressed in US dollars)

	For the nine months period ended	
	September 30, 2026	**September 30, 2025**
Operating activities		
Net loss for the period	(50,663,707)	(14,855,037)
Adjustments for:		
Change in fair value of derivative financial instruments	(4,951,632)	(7,902,501)
Interest accretion and non-cash finance costs, net	8,793,432	5,119,879
Share based payment	4,791,702	5,585,111
Depreciation of property and equipment	3,391,897	1,660,739
Listing expense (Note 5)	22,372,183	-
Loss on settlement of debt	2,858,477	-
Net change in non-cash working capital items	6,980,099	5,561,980
Cash used by operating activities	**(6,427,549)**	**(4,829,829)**
Investing activities:		
Purchase of property and equipment	(20,257)	(11,045,220)
Business combination (Note 6)	(6,498,803)	-
Cash acquired on reverse takeover transaction (Note 5)	4,074,975	-
Cash used in investing activities	**(2,444,085)**	**(11,045,220)**
Financing activities		
Lease payments (Note 8)	(1,631,900)	(1,140,058)
Net proceeds from loans and borrowings	11,565,662	13,548,243
Issuance of shares	319,977	3,756,895
Cash provided by financing activities	**10,253,739**	**16,165,080**
Net increase in cash and cash equivalents	**1,382,105**	**290,031**
Translation differences	(675,515)	(488,872)
Net increase (decrease) in cash and cash equivalents during the period	**706,590**	**(198,841)**
Cash and cash equivalents, beginning of period	260,298	386,006
Cash and cash equivalents, end of period	**966,888**	**187,165**

Custom Health Holdings Inc.
Condensed Interim Consolidated Statements of Changes in Shareholders' Deficit
(Unaudited - expressed in US dollars)

	Number of shares issued	Share capital	Warrant reserve	Stock option reserve	Contributed surplus	Obligation to issue shares	Deficit	Translation Reserve	Total
Balance, December 31, 2024	**15,752,450**	**$ 92,439,936**	**$ 1,455,764**	**$ 7,660,080**	**$ 6,540,710**	**$ -**	**$ (136,879,468)**	**$ (3,165,812)**	**$ (31,948,790)**
Class C Shares, Warrants exercised	444,148	2,696,314	(1,044,861)	-	-	-	-	-	1,651,453
Warrants issued	-	-	3,281,035	-	-	-	-	-	3,281,035
Stock based payments	-	-	-	4,409,517	-	-	-	-	4,409,517
Translation reserve	-	-	-	-	-	-	-	(488,872)	(488,872)
Net loss and comprehensive loss for the period	-	-	-	-	-	-	(14,855,037)	-	(14,855,037)
Balance, September 30, 2025	**16,196,599**	**95,136,250**	**3,691,938**	**12,069,597**	**6,540,710**	**-**	**(151,734,505)**	**(3,654,684)**	**(37,950,694)**
Class C Shares, Warrants exercised	1,554,259	1,259,832	-	-	-	-	-	-	1,259,832
Warrants issued	-	-	(2,079,842)	-	-	-	-	-	(2,079,842)
Obligation to issue shares	-	-	-	-	-	4,837,395	-	-	4,837,395
Stock based payments	-	-	-	1,566,968	-	-	-	-	1,566,968
Translation reserve	-	-	-	-	-	-	-	275,305	275,305
Net loss and comprehensive loss for the period	-	-	-	-	-	-	(14,930,014)	-	(14,930,014)
Balance, December 31, 2025	**17,750,858**	**$ 96,396,082**	**$ 1,612,096**	**$ 13,636,565**	**$ 6,540,710**	**$ 4,837,395**	**$ (166,664,519)**	**$ (3,379,379)**	**$ (47,021,050)**
Shares issued in connection with RTO (Note 5)	3,700,000	29,600,000	-	-	-	-	-	-	29,600,000
Shares issued - Business combination (Note 6)	1,326,491	10,611,928	-	-	-	-	-	-	10,611,928
Shares issued – Convertible notes (Note 12)	2,487,270	17,776,923	5,660	-	-	-	-	-	17,782,583
Obligation to issue shares	604,675	4,837,395	-	-	-	(4,837,395)	-	-	-
Warrants exercised	80,262	158,039	(9,812)	-	-	171,750	-	-	319,977
Warrants issued	-	-	223,548	-	-	-	-	-	223,548
Shares issued – Exercise of options	145,099	1,940,283	-	(1,940,283)	-	-	-	-	-
Shares issued – Compensation shares	195,000	2,360,000	-	-	-	-	-	-	2,360,000
Shares issued – Settlement of debt	27,480	143,296	-	-	-	-	-	-	143,296
Stock based payments	-	-	-	4,791,703	-	-	-	-	4,791,703
Translation reserve	-	-	-	-	-	-	-	(542,447)	(542,447)
Net loss and comprehensive loss for the period	-	-	-	-	-	-	(50,663,707)	-	(50,663,707)
Balance, September 30, 2026	**26,317,135**	**$ 163,823,946**	**$ 1,831,492**	**$ 16,487,985**	**$ 6,540,710**	**$ 171,750**	**$ (217,328,226)**	**$ (3,921,826)**	**$ (32,394,169)**

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

1 CORPORATE INFORMATION

Custom Health Holdings Inc., (formerly Queue Ventures Ltd.) (the "Company" or "Queue") was incorporated under the British Columbia Business Corporations Act on October 29, 2021. On June 3, 2026, the Company changed its name from Queue Ventures Ltd. to Custom Health Holdings Inc. The Company's head office is located at Suite 900, 1631 Dickson Avenue, Kelowna, British Columbia V1Y 0B5, and the Company's records and registered office is located at 2600 – 1066 West Hastings Street, Vancouver, British Columbia V6E 3X1.

On December 9, 2024, the Company entered into a non-binding letter of intent with Custom Health Inc. ("Custom Health") pursuant to which the parties proposed to complete a business combination transaction and listing on the Toronto Stock Exchange (the "CH Transaction"), and on May 30, 2025, as amended October 31, 2025, January 30, 2026, and March 24, 2026, the parties entered into a definitive arrangement agreement (the "Arrangement Agreement").

Custom Health is a technology-enabled healthcare company that connects pharmacies, clinicians, payers, and patients through an integrated digital platform designed to improve medication adherence, chronic disease management, and patient outcomes. The Company's mission is to make it easier for people to take the right medication at the right time—every time—while giving healthcare professionals real-time insight into patient adherence and therapeutic outcomes.

On June 3, 2026, the Company changed its name from Queue Ventures Ltd. to Custom Health Holdings Inc., and on June 4, 2026, the CH Transaction completed, with Queue issuing 22,149,910 Common Shares to acquire 100% of Custom Health.

The consolidated financial statements of the combined entities are issued under the legal parent, Custom Health Holdings Inc., (formerly Queue Ventures Ltd.), but are considered a continuation of the financial statements of the legal subsidiary, Custom Health Inc. ("Custom Health"). Since Custom Health is deemed to be the acquirer for accounting purposes, its assets and liabilities are included in the consolidated financial statements at their historical carrying values. Additional information on the transaction is disclosed in Note 5.

2 BASIS OF PREPARATION

Statement of compliance

These unaudited condensed interim consolidated financial statements of the Company have been prepared by management in accordance with International Accounting Standards ("IAS") 34, Interim Financial Reporting, and should be read in conjunction with Custom Health's last annual consolidated financial statements as at and for the year ended December 31, 2025. These unaudited condensed interim consolidated financial statements do not include all of the information required for a complete set of financial statements prepared in accordance with International Financial Reporting Standards ("IFRS"). However, selected explanatory notes are included for events and transactions that are significant to an understanding of the changes in the Company's consolidated financial position and performance since the last annual consolidated financial statements. These condensed interim consolidated financial statements were approved by the Board of Directors (the "Board") on November 16, 2026.

Basis of consolidation

These condensed interim consolidated financial statements incorporate the assets, liabilities and financial results of the Company and its wholly-owned subsidiaries. All intercompany transactions are eliminated on consolidation. As of September 30, 2026, the Company's subsidiaries include:

Srl No.	Subsidiaries	Jurisdiction of Incorporation	% of Equity Interest
1	Custom Health Inc.	Delaware	100% by Custom Health Holdings Inc.
2	Pack4U Connected Health LLC	Delaware	100% by Custom Health
3	Orlando Central Fill, Inc. dba Pack4U Corp	Delaware	100% by Custom Health
4	Pack4U Holdings (Canada) Ltd.	British Columbia, Canada	100% by Custom Health
5	Community Pharmacy of Smyrna, LLC d/b/a Keystone Community Pharmacy	Tennessee	100% by Custom Health
6	Catalyst Healthcare Ltd.	British Columbia, Canada	100% by Pack4U,Holdings (Canada) Ltd.
7	Pack4U Ontario Ltd.[1]	Ontario, Canada	49% by Pack4U Holdings (Canada) Ltd. and 51% by Teresa Pitre
8	Pack4U Saskatchewan Ltd. DBA Willowgrove Pharmacy Inc.	Saskatchewan, Canada	100% by Pack4U Holdings (Canada) Ltd.
9	M&J Pharmacy Ltd.	British Columbia, Canada	100% by Pack4U Holdings (Canada) Ltd.
10	1239760 B.C. Ltd.	British Columbia, Canada	100% by Pack4U Holdings (Canada) Ltd.
11	Catalyst Health USA Co.	Washington	100% by Custom Health
12	PatchRx Inc.	Delaware	100% by Custom Health
13	Custom Health Midwest, LLC	Delaware	100% by Custom Health
14	Flywheel Healthcare, LLC	Indiana	100% by Custom Health Midwest, LLC
15	InnovativeRx North Ohio, Inc.	Delaware	100% by Custom Health Midwest, LLC
16	Spencer Health Solutions Inc.	Delaware	100% by Custom Health

Control over a subsidiary exists when the Company is exposed to and has the rights to variable returns of the subsidiaries and has the ability to affect those returns through its power over the entity. The existence and effect of voting rights that are currently exercisable or convertible are considered when assessing whether the Company controls another entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Company and are deconsolidated from the date control ceases. Intercompany transactions, balances and unrealized gains/losses on transactions between group companies are eliminated.

The Company applies the acquisition method to account for business combinations. The consideration transferred for the acquisition of a subsidiary is the fair value of the assets transferred, the liabilities incurred to the former owners of the acquiree and the equity interests issued by the Company. The consideration transferred includes the fair value of any liabilities resulting from a contingent consideration arrangement. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. Acquisition-related costs are expensed as incurred.

2 BASIS OF PREPARATION (CONTINUED)

Goodwill is initially measured as the excess of the aggregate of the consideration transferred over the net identifiable assets acquired and liabilities assumed. If this consideration is lower than the fair value of the net assets of the subsidiary acquired, the difference is recognized in the consolidated statements of income and comprehensive income.

1 Pack4U Ontario Ltd.*
Although the Company holds 49% of the equity interest in Pack4U Ontario Ltd., it exercises 100% control over the entity through a Master Services Agreement ("MSA"). The MSA grants the Company full decision-making authority and rights to variable returns. As a result, Pack4U Ontario Ltd. is fully consolidated in these financial statements, and there is no non-controlling interest recognized.

Going concern
These condensed interim consolidated financial statements have been prepared on a going concern basis, which contemplates the continuation of the Company's operations and the realization of its assets and discharge of its liabilities in the normal course of business. For the nine months period ended September 30, 2026, the Company has experienced operating losses of $21,437,791 (September 30, 2025 - $17,858,883) and negative cash flows from operating activities of $6,427,549 (September 30, 2025 – $4,829,829). As at September 30, 2026, the Company's current liabilities of $79,779,625 (Dec 31, 2025 – $52,692,908) exceeded its current assets of $11,523,773 (December 31, 2025 – $3,468,494), resulting in a working capital deficiency of $68,255,852 (December 31, 2025 – $49,224,414).

Management intends to improve revenue and profitability of the existing business by growing revenue and reducing costs. The Company intends to continue to grow revenue in its pharmacy operations, technology platforms and clinical services by expanding usage of these services within its customer base. The Company also intends to reduce costs by streamlining operations, resource optimization, elimination of redundancies and poorly performing geographies where possible.

Continued operations of the Company depend upon the Company's ability to meet its financing requirements on a continuing basis, to continue to have access to financing, and to generate positive operating results. There can be no assurance, however, that the Company can reach profitability, raise working capital financing, or secure adequate debt or equity financing on desirable terms or at all. These material uncertainties raise significant doubt about the Company's ability to continue as a going concern.

Because the consolidated financial statements have been prepared on a going concern basis, they do not include any adjustments that might result from the outcome of this uncertainty or the recoverability and classification of recorded asset amounts or amounts and classifications of liabilities that might be necessary should the Company be unable to continue as a going concern.

Basis of measurement
These condensed interim consolidated financial statements have been prepared on a historical cost basis, except for certain assets and liabilities which are measured at fair value as explained in Note 3 to these consolidated financial statements. These condensed interim consolidated financial statements are presented in US dollars, which is the functional currency of the Company and its subsidiaries. Transactions in currencies other than the functional currency are recorded at the rates of exchange prevailing on the dates of the transactions. At each financial position reporting date, monetary assets and liabilities and nonmonetary assets and liabilities carried at fair value, that are denominated in foreign currencies are translated at the rates prevailing at the date of the statement of financial position.

3 SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the condensed interim consolidated financial statements in conformity with IFRS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected. Information about critical judgments in applying accounting policies that have the most significant effects on the amounts recognized in the consolidated financial statements is as follows:

Inventory
Inventories are carried at the lower of cost and net realizable value, which requires the Company to utilize estimates related to fluctuations in shrinkage, retail prices and shelf life. At each reporting date, the Company reviews its inventory and determines if a reserve is required for inventory.

Impairment Testing of Goodwill and Indefinite Life Intangible Assets
The Company tests, at least annually, whether goodwill or indefinite life intangible assets have suffered any impairment, in accordance with IAS 36. The recoverable amounts of CGUs or groups of CGUs are determined based on the higher of fair value less costs of disposal (FVLCD) and value in use (VIU). These calculations require estimates of future cash flows, discount rates, growth rates, and terminal values.

Borrowing Rate and Lease Term under IFRS 16
Determining the incremental borrowing rate and lease term for measuring lease liabilities involves judgment. The Company estimates the rate it would have to pay to borrow funds over a similar term and with similar security. Lease term includes renewal options when it is reasonably certain that the Company will exercise such options.

3 SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS (CONTINUED)

Valuation of Convertible Debt

Convertible instruments are assessed for classification and measurement under IFRS 9 and IAS 32. Management estimates the fair value of the liability and any embedded derivative or equity component using discounted cash flow models and option pricing techniques. Key assumptions include discount rates, expected volatility, and probability of conversion.

Valuation of Stock Options and Company's Stock Price

For share-based payments and fair value measurement of warrants or embedded derivatives, the Company uses observable market prices where available. Where not available, valuation models such as Black-Scholes are applied, requiring assumptions about volatility, risk-free rates, and expected life of instruments. The Company's share price is estimated based on recent subscriptions with arm's length parties, and calibration techniques where no recent subscriptions of the Company's shares have occurred prior to going public.

Useful Life of Definite Life Intangible and Tangible Assets

Management reviews the estimated useful lives and residual values of property, plant, equipment, and intangible assets annually. Changes in usage, technological developments, or market conditions may result in adjustments to depreciation or amortization rates.

Determination of Cash-Generating Units (CGUs)

Identifying CGUs for impairment testing requires judgment in determining the smallest group of assets that generates largely independent cash inflows. This assessment impacts impairment calculations for goodwill and other assets.

4 SUMMARY OF MATERIAL ACCOUNTING POLICIES

The accounting policies, critical judgements, and estimates used to prepare these unaudited condensed interim consolidated financial statements are consistent with those applied and disclosed in Note 4 of the consolidated financial statements for the year ended December 31, 2025.

5. REVERSE TAKEOVER TRANSACTION

On May 30, 2025, as amended on October 31, 2025, January 30, 2026, and March 24, 2026, the Company entered into an arrangement agreement (the "Agreement") with Queue Ventures Ltd ("Queue pursuant to which Custom and Queue would combine through a reverse takeover ("RTO") of Queue by Custom. The RTO was completed on June 4, 2026, whereby Queue acquired all of the issued and outstanding Custom shares from the Custom shareholders and issued to each Custom shareholder 1.24 (the "Exchange Ratio") common shares in the capital of Queue in exchange for each Custom share held. The Custom shareholders owned a majority of the outstanding common shares of Queue following the RTO, giving them control of the combined entity (the "Resulting Issuer") and resulting in Custom being the acquirer for accounting purposes.

Concurrently with the RTO, Custom Fundco Inc. ("Finco"), a wholly owned subsidiary of Queue, raised $9,600,000 (the "Concurrent Financing") through the issuance of 1,200,000 common shares at $8.00 per share. These shares were exchanged for shares of the Resulting Issuer on a 1:1 basis.

Pursuant to the terms of the RTO, holders of equity instruments of Custom exchanged their instruments for similar instruments convertible into common shares of the Resulting Issuer converted at the Exchange Ratio. This included, on an as converted basis, 383,648 Class A Warrants, 1,276,718 Class C Warrants, and 1,964,219 fully vested common share purchase options.

Prior to the RTO, 2,500,000 common shares of Queue were issued and in addition to the 1,200,000 common shares issued by Finco upon completion of the Concurrent Financing, there were 22,149,910 common shares issued to the Custom shareholders, bringing the total issued and outstanding common shares of the Resulting Issuer to 25,849,910 upon completion of the RTO.

The substance of the acquisition is a reverse takeover as the shareholders of Custom held 85.7% of the Resulting Issuer shares and Queue shareholders held 9.7% of the Resulting Issuer shares. The remaining 4.6% of the Resulting Issuer shares are held by holders of shares issued pursuant to the Concurrent Financing. Accordingly, for accounting purposes, it was determined that Custom was the accounting acquirer and Queue was the accounting acquiree. As Custom was deemed to be the acquirer for accounting purposes, its assets, liabilities and operations since incorporation are included in these consolidated financial statements at their historical carrying values. Queue's results of operations have been included from June 4, 2026. As a result, the comparative information included herein is solely that of Custom. For simplicity, transactions undertaken by Custom are referred to as being undertaken by the Company in these Condensed interim consolidated financial statements.

As Queue did not meet the definition of a business, the acquisition and RTO was accounted for in accordance with IFRS 2 – Share-based Payments, whereby equity instruments issued were recognized at fair value. The consideration paid to acquire Queue included net liabilities assumed of $1,264,477, which was expensed on completion of the RTO. Total listing expense is as follows:

5. REVERSE TAKEOVER TRANSACTION (CONTINUED)

	$
Resulting issuer shares of Custom – 3,700,000 shares at $8.00 per share	29,600,000
Less: deemed settlement of pre-existing payable to Queue from Custom	(8,492,295)
Net Consideration for shares	**21,107,705**
Add: fair value of assumed net liabilities of Queue:	
Cash	4,074,975
Other receivables	4,671
Accounts payable and accrued liabilities	(324,381)
Loans payable	(3,607,842)
Interest payable	(1,411,901)
Net liabilities assumed	**(1,264,478)**
Listing expense	**22,372,183**

6. BUSINESS COMBINATIONS

InnovativeRX, Inc.

On June 5, 2026, the Company closed an agreement with InnovativeRX, Inc. ("Seller"), to acquire 100% of the equity interests of the two wholly owned operating subsidiaries (collectively, the "Acquiree") of the Seller. The primary reason for the acquisition was to expand the Company's integrated pharmacy operations in the states of Indiana and Ohio where the acquired operating entities are located.

In exchange for all of the equity interests in the capital of the Acquiree, the Company agreed to pay total consideration of $16,750,783. Total consideration consisted of cash consideration of $6,487,724. Equity consideration of $10,611,928 includes issuance of 1,326,491 common shares of the Company at a fair value of $8.00 per share.

The following table discloses the preliminary purchase price allocation of the Acquiree. The Company has not completed its allocation of the purchase price under IFRS 3 Business combinations, as of June 30, 2026, given the recency of the acquisition. Accordingly, goodwill, intangible assets, deferred taxes and other identifiable assets and liabilities are disclosed below on a provisional basis and will change once the preliminary allocation has been completed. To the extent that new information is obtained about facts and circumstances that existed at June 30, 2026, if known, would have affected the measurement of the amounts recognized as of that date, the Company will retroactively adjust the provisional amounts recognized at the acquisition date. The period over which such retroactive adjustments may be recognized will not exceed one year from the acquisition date. During this one-year period, the Company may also recognize additional assets or liabilities if new information is obtained about facts and circumstances that existed as of the acquisition date and, if known, would have resulted in the recognition of those assets and liabilities as of that date.

	$USD
Cash consideration	6,487,724
Deferred consideration payable	250,000
Working capital adjustment	(598,869)
Equity consideration	10,611,928
Total Purchase Price	**16,750,783**

	Fair value recognized on acquisition $USD
Inventory	1,448,580
Accounts receivable	593,145
Prepaid expenses	110,243
Property and equipment	231,851
Right-of-use assets	1,232,519
Goodwill and intangible assets	17,251,573
Accounts payable	(469,006)
Accrued liabilities	(2,206,831)
Equipment loan	(208,772)
Lease obligations	(1,232,519)
Total consideration	**16,750,783**

6. BUSINESS COMBINATION (CONTINUED)

Goodwill arising on the acquisition reflects the benefits attributable to synergies, revenue growth, future market development, and the estimated fair value of an assembled workforce. Goodwill is not deductible for tax purposes. These benefits were not recognized separately from goodwill because they did not meet the recognition criteria for identifiable intangible assets.

From the date of acquisition, the Acquiree contributed revenue of $13,179,914 and a net income of $623,617 for the nine months ended September 30, 2026.

All acquisition costs related to external legal, valuation, and consulting fees were expensed as incurred.

Spencer Health Solutions Inc.

On September 4, 2026, the Company closed an agreement with Spencer Health Solutions Inc. ("Spencer"), to acquire 100% of the equity interests of Spencer. The primary reason for the acquisition was to acquire and integrate Spencer's smart medication dispensing technology with the Company's digital platform.

In exchange for all of the equity interests in the capital of Spencer, the Company transferred total consideration of $26,415,088. Total consideration consisted of warrant consideration of $23,056,590, cash consideration payable of $1,300,000, and the effective settlement of pre-existing relationships between the Company and Spencer, comprising a receivable of $2,625,000, partially offset by a liability of $566,502.

Warrant consideration represents the fair value of pre-funded warrants (each a "Warrant") issued to former Spencer shareholders. The Warrants can only be exercised 90 days after closing in whole by each respective holder. The Warrants expire 15 months after closing and are automatically exercised upon expiry. The Warrants entitle the holders to acquire common shares equal to an aggregate market value of $23,056,590 plus accretion at a rate of 12% annually from the closing date until the date of exercise or expiry at a nominal price of $0.0001 per common share. The total number of common shares issuable upon exercise is subject to certain limitations. If any of these limits apply, the Company must settle the shortfall by issuing the holder a six-month promissory note bearing interest at 12% per annum. The Warrants require the Company to deliver a variable number of shares, or a promissory note, with a total value equal to a fixed monetary amount plus accretion. Therefore, the Warrants have been classified as a financial liability. During the nine months ended September 30, 2026, the Company recognized accretion expense of $194,366 and a foreign exchange gain of $651,228 on the warrant liability.

The following table discloses the preliminary purchase price allocation. The initial accounting for the business combination was incomplete as of September 30, 2026. Accordingly, the amounts disclosed below are provisional. To the extent that new information is obtained about facts and circumstances that existed as of the acquisition date, if known, would have affected the measurement of the amounts recognized as of that date, the Company will retroactively adjust the provisional amounts recognized at the acquisition date. The period over which such retroactive adjustments may be recognized will not exceed one year from the acquisition date. During this one-year period, the Company may also recognize additional assets or liabilities if new information is obtained about facts and circumstances that existed as of the acquisition date and, if known, would have resulted in the recognition of those assets and liabilities as of that date.

	$USD
Warrant consideration	23,056,590
Cash consideration payable	1,300,000
Settlement of pre-existing relationships	2,058,498
Total consideration transferred	**26,415,088**

	Fair value recognized on acquisition $USD
Cash	358,921
Inventory	2,619,989
Prepaid Expenses	2,064,108
Property and Equipment	229,613
Intangible assets	39,500
Goodwill and intangibles	22,129,911
Accounts payable	(874,384)
Accrued liabilities	(151,106)
Deferred revenue	(1,464)
Total consideration transferred	**26,415,088**

6. BUSINESS COMBINATION (CONTINUED)

Goodwill arising on the acquisition reflects the benefits attributable to synergies, revenue growth, future market development, and the estimated fair value of an assembled workforce. Goodwill is not deductible for tax purposes. These benefits were not recognized separately from goodwill because they did not meet the recognition criteria for identifiable intangible assets.

From the date of acquisition, Spencer contributed revenue of $69,197 and a net loss of $204,167 for the three and nine months ended September 30, 2026. All acquisition costs related to external legal, valuation, and consulting fees were expensed as incurred.

7. SEGMENT REPORTING

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker ("CODM"). The CODM, who is responsible for allocating resources and assessing the performance of the operating segments, has been identified as the Chief Executive Officer ("CEO").

The Company has three reportable segments as follows:

1. **Pharmacy Sales and Dispensing Fees** – revenue from the sale of prescription drugs and dispensing services provided through owned pharmacies.
2. **Technology Platform Fees**

i. Recurring subscription revenue from AdhereNet® and oneMAR® platform users (pharmacies, health systems, and care providers).
ii. Device Leasing and Monitoring Fees – recurring monthly revenue from payers, healthcare organizations, and pharmacies that lease Spencer® devices and use associated monitoring services.

3. **Clinical Service Fees** – revenue earned from medication reviews, virtual consultations, and in-home clinical visits.

These segments comprise several operating segments that are aggregated due to their similar economic characteristics, customers and nature of products. The Company's CODM evaluates segment performance on the basis of consolidated results, as reported to internal management, on a periodic basis.

	for the nine months period ended September 30 2026			for the nine months period ended September 30 2025		
Geographic Segment Information	**Canada**	**USA**	**Total**	**Canada**	**USA**	**Total**
Revenue	9,662,203	16,100,987	25,763,190	9,363,383	3,720,882	13,084,265
Other amounts in losses	(15,607,344)	(60,819,553)	(76,426,897)	(13,295,035)	(14,644,267)	(27,939,302)
Net Loss	(5,945,141)	(44,718,566)	(50,663,707)	(3,931,652)	(10,923,385)	(14,855,037)
Current assets	1,880,735	9,643,038	11,523,773	1,332,885	1,749,242	3,082,127
Non-current assets	1,047,557	48,278,159	49,325,716	1,829,842	3,778,898	5,608,740

	for the nine months period ended September 30 2026				for the nine months period ended September 30 2025			
Business Segment Information	**Clinical Service**	**Technology Platform**	**Pharmacy Sales and Dispensing**	**Total**	**Clinical Service**	**Technology Platform**	**Pharmacy Sales and Dispensing**	**Total**
Revenue	1,874,170	1,604,692	22,284,328	25,763,190	2,683,329	1,419,892	8,981,044	13,084,265
Other amounts in losses	(7,794,238)	(5,840,049)	(62,792,610)	(76,426,897)	(5,729,809)	(3,031,945)	(19,177,548)	(27,939,302)
Net Loss	(5,920,069)	(4,235,357)	(40,508,281)	(50,663,707)	(3,046,480)	(1,612,053)	(10,196,504)	(14,855,037)

	for the three months period ended September 30 2026			for the three months period ended September 30 2025		
Geographic Segment Information	**Canada**	**USA**	**Total**	**Canada**	**USA**	**Total**
Revenue	3,254,814	11,145,061	14,399,875	3,218,908	1,279,151	4,498,059
Other amounts in losses	(5,067,251)	(21,059,606)	(26,126,857)	(5,129,514)	(5,650,078)	(10,779,592)
Net Loss	(1,812,437)	(9,914,545)	(11,726,982)	(1,910,606)	(4,370,927)	(6,281,533)

	for the three months period ended September 30 2026				for the three months period ended September 30 2025			
Business Segment Information	**Clinical Service**	**Technology Platform**	**Pharmacy Sales and Dispensing**	**Total**	**Clinical Service**	**Technology Platform**	**Pharmacy Sales and Dispensing**	**Total**
Revenue	577,145	497,938	13,324,792	14,399,875	922,465	488,125	3,087,469	4,498,059
Other amounts in losses	(1,986,672)	(1,598,038)	(22,542,147)	(26,126,857)	(2,210,685)	(1,169,791)	(7,399,116)	(10,779,592)
Net Loss	(1,409,528)	(1,100,100)	(9,217,354)	(11,726,982)	(1,288,221)	(681,665)	(4,311,647)	(6,281,533)

8. LEASES

The Company has lease contracts for various buildings and medical equipment used in its operations. Leases of buildings generally have lease terms between 3 and 10 years, while medical equipment generally have lease terms between 2 and 5 years. The Company applied incremental borrowing rates that ranged from 5% to 9% for respective leases. The Company's obligations under its leases are secured by the lessor's title to the leased assets. The Company has several lease contracts that include extension and termination options. These options are negotiated by management to provide flexibility in managing the leased-asset portfolio and align with the Company's business needs. Management exercises significant judgement in determining whether these extension and termination options are reasonably certain to be exercised.

Set our below are the carrying amounts of lease liabilities and the movements during the period:

	Total
As at December 31, 2024	**4,311,378**
Reclassification of leases	(669,290)
Additions	1,724,496
Accretion of interest payments	748,923
Lease payments	(1,928,391)
As at December 31, 2025	**4,177,116**
Additions	1,232,518
Accretion of interest payments	562,892
Lease payments	(1,631,900)
As at September 30, 2026	**4,340,626**

The following outlines the current and long-term portion of lease liabilities during the year:

	September 30, 2026	December 31, 2025
Current portion of lease liabilities	1,579,987	1,266,760
Long-term portion of lease liabilities	2,760,639	2,910,356
	4,340,626	**4,177,116**

9. RELATED PARTY TRANSACTIONS

The Company's related parties include key management personnel. Key management personnel includes the directors (executive and non-executive) and officers of the Company. Remuneration of key management personnel that was included in general and administrative expenses on the consolidated statements of loss and comprehensive loss is below.

Key management compensation:
The company considers its directors and executives to be key management personnel. Key management personnel compensation is comprised of the following:

	for the nine months ended September 30	
	2026	**2025**
Management and director remuneration	255,498	101,292
Consultancy fees paid to Age Capital	262,575	262,575
	518,073	363,867

During the period, the Company entered into transactions with AGE Capital, an entity significantly influenced or owned by a member of the Board of Directors. Further, The Company owes $1,142,000 (December 31, 2025-$889,425) to AGE Capital. The amounts due does not bear interest and have no repayment terms.

In addition, the Company owes $458,577 (December 31, 2025 -$440,295) to the directors and officers of the Company. The amounts due to the related parties bear no interest and have no repayment terms.

Amounts due to a significant shareholder:

	September 30, 2026	**December 31, 2025**
Convertible notes and other loans outstanding (i)	4,397,329	11,810,102
Of which, interest accrued (i)	436,882	597,807

(i) Convertible notes and promissory notes issued to a significant shareholder bear interest at 12% to 15%. On May 21, 2026, the convertible notes held by the significant shareholder, other than one note with principal of $3,000,000, were converted into Class A shares (Note 12).

During the three months ended September 30, 2026, the Company's Chief Executive Officer advanced C$1,090,000 to the Company under two promissory notes. At September 30, 2026, $774,098 was outstanding, including accrued interest of $5,924. In addition, the Company issued a demand note of $20,000 to AGE Capital on September 28, 2026 ($20,011 outstanding at September 30, 2026, including accrued interest).

10. REVENUE

	for the three months ended September 30		for the nine months ended September 30	
	2026	**2025**	**2026**	**2025**
Pharmacy revenue	13,324,793	3,058,428	22,284,328	8,981,045
Clinical services	577,144	970,037	1,874,170	2,683,329
Technology services	497,938	469,594	1,604,692	1,419,891
Total Revenue	**14,399,875**	**4,498,059**	**25,763,190**	**13,084,265**

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker ("CODM"). The CODM, who is responsible for allocating resources and assessing the performance of the operating segments, has been identified as the Chief Executive Officer ("CEO"). The Company has three reportable segments, these segments comprise several operating segments that are aggregated due to their similar economic characteristics, customers and nature of products. The Company's CODM evaluates segment performance on the basis of consolidated results, as reported to internal management, on a periodic basis.

11. OTHER OPERATING EXPENSES

	for the three months ended September 30		for the nine months ended September 30	
	2026	**2025**	**2026**	**2025**
Legal and professional services	401,271	334,611	4,497,162	1,353,657
Travel + meals and entertainment	29,771	33,202	92,430	62,815
Rent	29,498	123,835	70,323	335,901
Computer software licensing	723,465	255,004	1,637,652	642,417
Outside services	1,742,295	940,902	2,782,434	2,994,443
Other expenses	391,698	584,079	1,702,376	1,425,265
Total	**3,317,998**	**2,271,633**	**10,782,377**	**6,814,498**

12. BORROWINGS

From 2024 to September 30, 2026, the Company issued various convertible notes that bear a 10% to 20% coupon and contain a holder option to convert into the company's ordinary shares at a various prices, depending on the terms of each note. On May 21, 2026, the Company amended the conversion price of the majority of the notes and 38 notes were converted into Class A shares. The majority of the remaining notes outstanding at September 30, 2026 convert at fixed prices set out in each note agreement, except for certain loan notes in which the nature of the conversion feature may result in a variable number of shares ultimately being issued. For these notes, which are subject to variable exercise prices, the conversion feature fails the IAS 32 'fixed-for-fixed' criterion and is accounted for as an embedded derivative liability under IFRS 9. On initial recognition, the embedded derivative is measured at fair value with any subsequent remeasurement adjusted through the statement of loss and comprehensive loss. The host debt is measured at amortized cost using the effective interest method, with the effective interest rate reflecting the market rate for a similar instrument without the derivative (approximately 20% at initial recognition).

i. Movement in Convertible Debt

	September 30, 2026	December 31, 2025
Opening Balance	21,667,834	12,573,853
New Issuances	1,863,705	8,103,989
Promissory notes modified to convertible notes	414,894	1,054,641
Interest Accretion (EIR)	4,550,059	2,959,641
Loss on modification	-	(2,986,865)
Converted to / settled in shares	(17,298,942)	-
Repayments	-	(37,425)
Foreign exchange translation	(3,059)	-
	11,194,491	21,667,834

ii. Movement in Promissory Debt (incl. other loans)

	September 30, 2026	December 31, 2025
Opening Balance	9,816,094	3,468,163
New Issuances	17,748,031	2,675,537
Interest Accretion (EIR)	3,471,743	1,180,385
Repayments	(8,151,750)	(675,978)
Modified to convertible	(414,894)	(1,054,641)
Other loans advanced in 2025	-	4,222,628
Gain on settlement of debt	(46,545)	-
Foreign exchange translation	(146,270)	-
InnovativeRx loans – net movement	627,356	-
Other	93,483	-
	22,997,248	9,816,094

Current and Non-Current Classification of i & ii

	September 30, 2026	December 31, 2025
Current Portion	23,488,343	25,015,594
Non-Current Portion	10,703,396	6,468,334
Total	**34,191,739**	**31,483,928**

Key Terms of Convertible Debt

Term	Details
Conversion Price	Fixed per note agreement, except for certain notes whose conversion features may result in a variable number of shares
Coupon Rates	10%–20% per annum
Maturity	2026–2031

13. DERIVATIVE LIABILITIES

Movement in Derivative Liabilities

	September 30, 2026	December 31, 2025
Opening Balance	10,072,926	4,165,393
New Issuances	1,783,051	3,451,317
Loss on extinguishment of loans	-	3,715,746
Repaid	-	-
Fair Value Change (P&L)	(4,951,632)	(1,259,530)
Converted to Class A shares	(141,333)	-
	6,763,012	10,072,926

14. COMMITMENTS AND CONTINGENCIES

During the ordinary course of business, the Company may be involved in and potentially subject to legal actions and proceedings. The Company does not expect that any current claim against the Company, individually or in the aggregate, will have a material adverse effect on the Company's financial results. If circumstances change and it becomes probable that the Company will be held liable for claims against it and such claim is estimable, the Company will recognize a provision during the period in which the change in probability occurs, which could be material to the Company's consolidated statements of comprehensive loss or consolidated statements of financial position.

15. LOSS PER SHARE

For the purpose of calculating loss per share, the weighted average number of common shares outstanding prior to the RTO, including the comparative periods, is calculated as the weighted average number of Custom shares outstanding multiplied by the Exchange Ratio (Note 5). From the date of the RTO, the actual number of common shares of the Resulting Issuer outstanding is used. Stock options and warrants were excluded from the calculation of diluted loss per share as their effect is anti-dilutive. Certain convertible notes were dilutive for the three months ended September 30, 2026 but did not change loss per share at two decimal places. Accordingly, basic and diluted loss per share are the same.

16. SUBSEQUENT EVENTS

On November 13, 2026, the Company closed a public offering of 2,088,514 units at C$4.95 per unit for gross proceeds of C$10,338,144. Each unit consists of one common share and one common share purchase warrant. Each warrant is exercisable at C$5.90 per share for 60 months. The Company's Chief Executive Officer, a related party, acquired 282,830 units for C$1,400,009 on the same terms as other investors.