

REOCITO CAPITAL INC.

CONDENSED INTERIM FINANCIAL STATEMENTS

(Expressed in Canadian Dollars)

(Unaudited)

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2024

The accompanying unaudited condensed interim financial statements of Reocito Capital Inc. (the "Company") have been prepared by and are the responsibility of management. The unaudited condensed interim financial statements have not been reviewed by the Company's auditors.

REOCITO CAPITAL INC.
CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION
(Expressed in Canadian Dollars - Unaudited)

AS AT	September 30, 2024	December 31, 2023
ASSETS		
Current		
Cash	\$ 33,655	\$ 170
Restricted cash (Note 9)	-	100,000
Total Assets	\$ 33,655	\$ 100,170
LIABILITIES AND SHAREHOLDERS' DEFICIENCY		
Current		
Accounts payable and accrued liabilities	\$ 12,647	\$ 31,018
Subscriptions receipt liability (Note 9)	-	100,000
Total Current Liabilities	12,647	131,018
TOTAL LIABILITIES	12,647	131,018
Shareholders' Equity		
Share capital (Note 3)	1,200,000	1,100,000
Deficit	(1,178,992)	(1,130,848)
Total shareholders' Equity	21,008	(30,848)
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	\$ 33,655	\$ 100,170

Nature and continuance of operations (Note 1)

Potential transaction (Note 9)

Approved on behalf of the Board on November 22, 2024

_____ Greg Wilson	Director	_____ Kevin Fickle	Director
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The accompanying notes are an integral part of these financial statements.

REOCITO CAPITAL INC.**CONDENSED INTERIM STATEMENTS OF LOSS AND COMPREHENSIVE LOSS**

(Expressed in Canadian Dollars - Unaudited)

	Three months ended		Nine months ended	
	September 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023
GENERAL AND ADMINISTRATIVE				
Professional fees	\$ 6,270	\$ 1,250	\$ 16,770	\$ 8,075
Filing fees	1,758	-	2,724	1,173
Legal expenses	(34,682)	663	20,998	5,655
Office expenses	7,526	256	7,652	3,806
TOTAL GENERAL AND ADMINISTRATIVE	\$ (19,128)	\$ 2,169	\$ 48,144	\$ 18,709
Net and comprehensive loss for the period	\$ 19,128	\$ (2,169)	\$ (48,144)	\$ (18,709)
Net loss per share – basic and diluted	0.00	(0.00)	(0.00)	(0.00)
Weighted average number of common shares outstanding	107,833,331	87,833,333	96,811,434	87,833,333

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

REOCITO CAPITAL INC.**CONDENSED INTERIM STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY (DEFICIENCY)**

(Expressed in Canadian Dollars - Unaudited)

	Share capital			
	Number of shares	Amount	Deficit	Total
Balance at December 31, 2022	87,833,333	\$ 1,100,000	\$ (1,093,400)	\$ 6,600
Net loss for the period	-	-	(18,709)	(18,709)
Balance at September 30, 2023	87,833,333	1,100,000	(1,112,109)	(12,109)
Net loss for the period			(18,739)	(18,739)
Balance at December 31, 2023	87,833,333	1,100,000	(1,130,848)	(30,848)
Private placement for cash	19,999,998	100,000	-	100,000
Net loss for the period	-	-	(48,144)	(48,144)
Balance at September 30, 2024	107,833,331	\$ 1,200,000	\$ (1,178,992)	\$ 21,008

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

REOCITO CAPITAL INC.
INTERIM CONDENSED STATEMENTS OF CASH FLOWS
(Expressed in Canadian Dollars - Unaudited)

	For the nine months ended	
For the three months ended	Sept. 30, 2024	Sept. 30, 2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Net loss for the period	\$ (48,144)	\$ (18,709)
Changes in non-cash working capital items:		
Increase (decrease) in payables and accrued liabilities	(18,371)	(21,818)
Net cash used in operating activities	(66,515)	(40,527)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from private placement (Note 9)	-	-
Net cash provided from financing activities	-	-
Change in cash and restricted cash during the period	(66,515)	(40,527)
Cash and restricted cash, beginning of year	100,170	42,855
Cash and restricted cash, end of period	\$ 33,655	\$ 2,328

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

REOCITO CAPITAL INC.
NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2024
(Expressed in Canadian Dollars - Unaudited)

1. NATURE OF OPERATIONS AND GOING CONCERN

Reocito Capital Inc. (The "Company") was incorporated pursuant to the provisions of the Canada Business Corporations Act on January 19, 2007 and is classified as a Capital Pool Company as defined in Policy 2.4 of the TSX Venture Exchange ("Exchange"), having the symbol "RCO.P". The Company's principal activity consists of identifying and evaluating assets or companies in order to carry out a total or partial acquisition pending on the conclusion of the purchase. Once completed, the acquisition will meet the conditions of acceptance by the Exchange regarding the Company's qualifying transaction. The Company's office and principal place of business is 1 Adelaide Street East, Suite 801, Toronto, Ontario M5C 2V9.

On May 22, 2009, a Cease Trade Order ("CTO") was issued by the Autorite des marches financiers against the Company for failing to meet its obligation within the required time allowed under National Instrument 51-102 – *Continuous Disclosure Obligations* ("NI 51-102").

On November 15, 2021, the Company announced that the Autorité des Marchés Financiers, British Columbia Securities Commission, and Alberta Securities Commission (together, the "Securities Regulators") have issued orders revoking their cease trade orders, originally issued in respect of the securities of the Company on, respectively, May 22, 2009, May 11, 2009 and August 20, 2009.

The Company is investigating and evaluating business opportunities to either acquire or in which to participate.

These financial statements have been prepared using International Financial Reporting Standards ("IFRS") applicable to a going concern, and do not reflect the adjustments to the carrying values of assets and liabilities, the reported revenues and expenses and statement of financial position classifications that would be necessary were the going concern assumption deemed inappropriate. Such adjustments could be material.

At September 30, 2024, the Company has accumulated losses of \$1,178,992 (December 31, 2023 - \$1,130,848) since its inception and expects to incur further losses. As at September 30, 2024, the Company had cash and restricted cash of \$33,655 (December 31, 2023 - \$100,170) and working capital of \$21,008 (December 31, 2023 – working capital deficiency of \$30,848). These conditions raise material uncertainties which may cast significant doubt on the Company's ability to continue as a going concern. Because of continuing operating losses, the Company's continuance as a going concern is dependent upon its ability to obtain adequate financing and to successfully complete a business transaction to bring profitability to the operations of the Company. Management believes it will be successful in raising the necessary funds to continue in the normal course of operations or effecting a corporate transaction. It is not possible to predict whether financing efforts will be successful or if the Company will attain profitable levels of operations.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES

Basis of presentation and compliance

The Company applies International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") and interpretations of the IFRS Interpretations Committee ("IFRIC"). These unaudited interim condensed financial statements have been prepared in accordance with International Accounting Standard 34, Interim Financial Reporting. Accordingly, they do not include all of the information required for full annual financial statements required by IFRS as issued by the IASB and should be read together with the Company's financial statements for the year ended December 31, 2023.

These unaudited condensed interim financial statements have been prepared on a historical cost basis, except for cash which is classified at fair value through profit and loss. In addition, these unaudited condensed interim financial

REOCITO CAPITAL INC.
NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2024
(Expressed in Canadian Dollars - Unaudited)

statements are presented in Canadian dollars, which is also the Company's functional currency.

These unaudited condensed interim financial statements have been prepared on the assumption that the Company will continue as a going concern, meaning it will continue in operation for the foreseeable future and will be able to realize assets and discharge liabilities in the ordinary course of operations. Realization values may be substantially different from carrying values as shown and the financial statements do not give effect to adjustments that would be necessary to the carrying values and the classification of assets and liabilities should the Company be unable to continue operating as a going concern.

The unaudited condensed interim financial statements were authorized for issuance by the Board of Directors of the Company on November 22, 2024.

The preparation of financial statements in conformity with IFRS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year. Estimates and assumptions are continually evaluated and are based on management's experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results could differ from these estimates.

Functional and Presentation Currency

These financial statements are presented in Canadian dollars, which is the Company's functional currency. All financial information is expressed in Canadian dollars unless otherwise stated and have been rounded to the nearest dollar.

Use of Estimates and Judgments

The preparation of 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.

It is reasonably possible that, on the basis of existing knowledge, outcomes in the next financial year that are different from the assumptions used could require a material adjustment to the carrying amount of the asset or liability affected.

a. Critical accounting estimates

Critical accounting estimates are estimates and assumptions made by management that may result in a material adjustment to the carrying amount of assets and liabilities within the next financial year included:

Income tax

Tax provisions are based on enacted or substantively enacted laws. Changes in those laws could affect amounts recognized in profit or loss both in the period of change, which would include any impact on cumulative provisions, and in future periods. Deferred tax assets (if any) are recognized only to the extent it is considered probable that those assets will be recoverable. This involves an assessment of when those deferred tax assets are likely to reverse and a judgment as to whether or not there will be sufficient taxable profits available to offset the tax assets when they do reverse. This requires assumptions regarding future profitability and is therefore inherently uncertain. To the extent assumptions regarding future profitability change, there can be an increase or decrease in the amounts recognized in respect of deferred tax assets as well as the amounts recognized in profit or loss in the period in which the change occurs.

b. Critical accounting judgment

Information about critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the statements are, but are not limited to, the following:

Going concern

The preparation of these consolidated financial statements requires management to make judgments regarding the Company's ability to continue as a going concern, as discussed in Note 1.

Share-based payments

The stock option plan allows Company directors, officers, employees and consultants to acquire shares of the Company. The fair value of options granted is recognized as a share-based payment expense with a corresponding increase in shareholders' equity. An individual is classified as an employee when the individual is an employee for legal or tax purposes (direct employee) or provides services similar to those performed by a direct employee. Consideration paid on the exercise of stock options is credited to share capital and the fair value of the options is reclassified from share-based payment reserve to share capital.

In situations where equity instruments are issued to non-employees and some or all of the services received by the entity as consideration cannot be specifically identified, they are all measured at the fair value of the share-based payment. Otherwise, share-based payments are measured at the fair value of the services received.

The fair value is measured at grant date and each tranche is recognized over the period during which the options vest. The fair value of the options granted is measured using the Black-Scholes option pricing model taking into account the terms and conditions upon which the options were granted. At each reporting date, the amount recognized as an expense is adjusted to reflect the number of stock options that are expected to vest.

Share capital

Common shares are classified as share capital. Incremental costs directly attributable to the issue of common shares are recognized as a deduction from equity, net of any tax effects.

Income (loss) per share

The Company presents basic and diluted income (loss) per share ("EPS") data for its common shares. Basic EPS is calculated by dividing the profit or loss attributable to common shareholders of the Company by the weighted average number of common shares outstanding during the period, adjusted for own shares held. Diluted income (loss) per share is calculated by dividing the income by the weighted average number of common shares outstanding assuming that the proceeds to be received on the exercise of dilutive share options and warrants are used to repurchase common shares at the average market price during the period. In the Company's case, diluted income (loss) per share is the same as basic income (loss) per share.

Related party transactions

Parties are considered to be related if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions. Related parties may be individuals or corporate entities. A transaction is considered to be a related party transaction when there is a transfer of resources or obligations between related parties.

Provisions

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The

REOCITO CAPITAL INC.
NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2024
(Expressed in Canadian Dollars - Unaudited)

unwinding of the discount is recognized as finance cost. The Company does not have any provisions for the period presented.

Income taxes

Current tax is the expected tax payable or receivable on the taxable income or loss for the year using tax rates enacted or substantially enacted at the reporting date.

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purpose. Deferred tax is not recognized for the following temporary differences: the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable operations, and differences relating to investments in subsidiaries and jointly controlled entities to the extent that it is probable that they will not reverse in the foreseeable future. In addition, deferred tax is not recognized for taxable temporary differences arising on the initial recognition of goodwill. Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, based on the laws that have been enacted or substantially enacted by the reporting date.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax assets and liabilities, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously. A deferred tax asset is recognized for unused tax losses, tax credits and deductible temporary differences, to the extent that it is probable that future taxable profits will be available against which they can be utilized. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized.

Financial instrument measurement and valuation

Financial instruments measured at fair value are classified into one of three levels in the fair value hierarchy according to the relative reliability of the inputs used to estimate the fair values. The three levels of the fair value hierarchy are:

Level 1 Unadjusted quoted prices in active markets for identical assets or liabilities;

Level 2 Inputs other than quoted prices that are observable for the assets or liability either directly or indirectly; and

Level 3 Inputs that are not based on observable market data.

The measurement of the Company's financial instruments is disclosed in Note 8 to these financial statements. Any financial instrument that is valued using level 2 or 3 inputs will involve estimation uncertainty.

Financial assets

The Company classifies its financial assets in the following categories: at fair value through profit or loss ("FVTPL"), at fair value through other comprehensive income ("FVTOCI") or at amortized cost. The determination of the classification of financial assets is made at initial recognition. Equity instruments that are held for trading (including all equity derivative instruments) are classified as FVTPL; for other equity instruments, on the day of acquisition the Company can make an irrevocable election (on an instrument-by-instrument basis) to designate them as at FVTOCI.

The Company's accounting policy for each of the categories is as follows:

Financial assets at FVTPL: Financial assets carried at FVTPL are initially recorded at fair value and transaction costs are expensed in the statement of income (loss). Realized and unrealized gains and losses arising from

REOCITO CAPITAL INC.
NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2024
(Expressed in Canadian Dollars - Unaudited)

changes in the fair value of the financial assets held at FVTPL are included in the statement of (loss) income in the period.

Financial assets at FVTOCI: Investments in equity instruments at FVTOCI are initially recognized at fair value plus transaction costs. Subsequently they are measured at fair value, with gains and losses arising from changes in fair value recognized in other comprehensive income (loss) in which they arise.

Financial assets at amortized cost: A financial asset is measured at amortized cost if the objective of the business model is to hold the financial asset for the collection of contractual cash flows, and the asset's contractual cash flows are comprised solely of payments of principal and interest. They are classified as current assets or non-current assets based on their maturity date and are initially recognized at fair value and subsequently carried at amortized cost less any impairment.

Impairment of financial assets at amortized cost: The Company assesses all information available, including on a forward-looking basis, the expected credit losses associated with its assets carried at amortized cost. The impairment methodology applied depends on whether there has been a significant increase in credit risk. To assess whether there is a significant increase in credit risk, the Company compares the risk of a default occurring on the asset as at the reporting date, with the risk of default as at the date of initial recognition, based on all information available, and reasonable and supportive forward-looking information.

The following table shows the classification of the Company's financial instruments:

Financial asset	IFRS 9 Classification
Cash	Amortized cost
Accounts payable and accrued liabilities	Amortized cost
Subscription receipts	Amortized cost

Financial liabilities and equity

Debt and equity instruments are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangement. An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued are recorded at the proceeds received, net of direct issue costs.

3. SHARE CAPITAL

a. Authorized

An unlimited number of Class A shares, voting and participating.

An unlimited number of Class B preferred shares, non-voting and participating.

An unlimited number of Class C preferred shares, non-voting and participating.

b. Issued and outstanding

As at September 30, 2024, the Company had 107,833,331 Class A common shares issued and outstanding (December 31, 2023 - 87,833,333 Class A common shares issued and outstanding).

On May 30, 2024, the Company issued 19,999,998 Class A common shares for proceeds of \$100,000. There were no share issuances during the year ended December 31, 2023.

c. Stock options

The Company has created a stock option plan for the benefit of directors, officers, employees and certain consultants (the "Plan") to replace its existing option plans. The new Plan is known as the Reocito 2009 Stock Option Plan. The Plan will be administered by the Board of Directors of the Company or a committee of the board of directors that has been delegated such authority. The Board of Directors may from time-to-time designate beneficiaries to whom options to purchase Common Shares may be granted and the vesting period for such options. The aggregate number of Common Shares subject to options granted under the Plan shall not exceed 10% of the Common Shares issued and outstanding at the time of the grant of options. The total number of Common Shares subject to outstanding options granted to any one individual may not exceed 5% of the outstanding Common Shares and the total number of Common Shares subject to outstanding options granted to insiders may not exceed 10% of the outstanding Common Shares.

Additional restrictions are imposed for the grant of options to consultants and investor relation advisors, in accordance with the rules of the CNSX. The maximum period of time during which an option can be exercised is set at five years. The option price of any option is fixed by the Board of Directors when such option is granted and cannot involve a discount to the then current market price of the Common Shares, namely the closing trading price (with no discount) for the immediately preceding day on which trades occurred, on any public market on which the Common Shares of the Company are traded.

The Company has no outstanding options as at September 30, 2024 and December 31, 2023.

4. RELATED PARTY TRANSACTIONS

Parties are considered to be related if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions. Related parties may be individuals or corporate entities. A transaction is considered to be a related party transaction when there is a transfer of resources or obligations between related parties.

The Company defines its officers (CEO and CFO) and directors as Key Management Personnel ("KMP").

During the nine-month periods ended September 30, 2024 and 2023, the Company did not incur any related party transactions, except CFO fees of \$2,250 in each period. At September 30, 2024, \$750 remained payable for CFO fees (December 31, 2023 - \$3,750).

5. BASIC AND DILUTED EARNINGS (LOSS) PER SHARE

The calculation of basic and diluted earnings (loss) per share for the period ended September 30, 2024 was based on the net loss attributable to common shareholders of \$48,144 and the weighted average number of common shares outstanding of 96,811,434 resulting in a loss of \$0.00 per share.

6. INCOME TAXES

This Note has not been updated from December 31, 2023.

7. MANAGEMENT OF CAPITAL

Capital is comprised of the Company's shareholders' equity (deficiency) and any debt that it may issue. The Company's objectives when managing capital are to maintain financial strength and to protect its ability to meet its ongoing liabilities, to continue as a going concern, to maintain creditworthiness and to maximize returns for

REOCITO CAPITAL INC.
NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2024
(Expressed in Canadian Dollars - Unaudited)

shareholders over the long term. Protecting the ability to pay current and future liabilities includes maintaining capital above minimum regulatory levels, current financial strength rating requirements and internally determined capital guidelines and calculated risk management levels.

The Company manages its capital structure to maximize its financial flexibility making adjustments to it in response to changes in economic conditions and the risk characteristics of the underlying assets and business opportunities. The Company does not presently utilize any quantitative measures to monitor its capital, but rather relies on the expertise of the Company's management to sustain the future development of the business. Management reviews its capital management approach on an ongoing basis and believes that this approach, given the relative size of the Company, is reasonable. As at December 31, 2023, the Company is not subject to any externally imposed capital requirements. The Company's approach to capital management did not change during the period ended September 30, 2024 or the year ended December 31, 2023.

8. FINANCIAL INSTRUMENTS

The Company is exposed in varying degrees to a variety of financial instrument related risks. The Board of Directors approves and monitors the risk management processes. The type of risk exposure and the way in which such exposure is managed is provided as follows:

Market Risk

Market risk is the risk that the fair value or future cash flows from a financial instrument will fluctuate because of changes in market prices or prevailing conditions. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk and are disclosed as follows:

(i) Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company holds no financial instruments that are denominated in a currency other than Canadian dollars. As at September 30, 2024, the Company is not exposed to currency risk.

(ii) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows will fluctuate as a result of changes in market risk. The Company's sensitivity to interest rates relative to its cash balances is currently immaterial. The Company also has no long-term debt with variable interest rates, so it has no negative exposure to changes in the market interest rate.

(iii) Price rate risk

The Company is exposed to price risk with respect to equity prices. Equity price risk is defined as the potential adverse impact on the Company's earnings due to movements in individual equity prices or general movements in the level of the stock market. Management closely monitors individual equity movements and the stock market to determine the appropriate course of action to be taken by the Company. Given the Company's limited market exposure at this time it has assessed there to be a low level of price rate risk.

Credit Risk

Credit risk is the risk of an unexpected loss if a customer or third party to a financial instrument fails to meet its contractual obligations. The Company's credit risk is primarily attributable to its liquid financial assets including cash. The Company limits the exposure to credit risk by only investing its cash with high-credit quality financial institutions. Management believes that the credit risk related to its cash is negligible.

REOCITO CAPITAL INC.
NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2024
(Expressed in Canadian Dollars - Unaudited)

Liquidity Risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they become due. At September 30, 2024, the Company has no sources of revenue and has a cash balance of \$33,655 (December 31, 2023 - cash and restricted cash balance of \$100,170) to settle current liabilities of \$12,647 (December 31, 2023 - \$131,018). As such, the Company will require additional cash to fund corporate overhead costs for the next year.

The Company will remain dependent upon the financial support of its shareholders. If the Company is unable to finance itself through these means, it is possible that the Company will be unable to continue as a going concern.

Additionally, the Company likely has insufficient funds from which to finance any identified business acquisition and as such will require additional financing to accomplish the Company's long-term strategic objectives. Future funding may be obtained by means of issuing share capital and/or debt financing. There can be no certainty of the Company's ability to raise additional financing through these means. If the Company is unable to continue to finance itself through these means, it is possible that the Company will be unable to continue as a going concern.

Consequently, the Company is exposed to liquidity risk as at September 30, 2024.