



Realbotix Corp.
(formerly Tokens.com Corp.)

Unaudited Condensed Interim Consolidated Financial Statements

For the three and nine months ended June 30, 2025 and 2024

(Expressed in United States Dollars)

NOTICE OF NO AUDITOR REVIEW OF INTERIM FINANCIAL STATEMENTS

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

The accompanying unaudited interim financial statements of Realbotix Corp. (the "Company") have been prepared by and are the responsibility of the Company's management. The Company's independent auditor has not performed a review of these financial statements in accordance with standards established by the Chartered Professional Accountants of Canada for a review of interim financial statements by an entity's auditor.

REALBOTIX CORP. (formerly Tokens.com Corp.)
Unaudited Condensed Consolidated Interim Statements of Financial Position
(Expressed in United States Dollars)

<i>As at</i>	<i>Note</i>	June 30, 2025	September 30, 2024
Assets			
Current assets			
Cash		\$ 1,848,868	\$ 1,440,933
Inventories		261,128	393,650
Accounts receivable and other		373,563	40,641
Prepaid expenses		34,850	60,668
		2,518,409	1,935,892
Non-current assets			
Digital assets - cryptocurrency	4	3,443,705	8,321,899
Intangible assets	5	1,160,743	1,439,733
Plant and equipment	6	367,278	502,125
Total assets		\$ 7,490,135	\$ 12,199,649
Liabilities and shareholders' equity			
Current liabilities			
Accounts payable and accrued liabilities	7	\$ 705,096	\$ 980,701
Deferred revenue	8	261,793	968,287
Lease liabilities		226,754	226,754
Loan payable		513,729	513,729
		1,707,372	2,689,471
Non-current liabilities			
Lease liabilities		76,611	223,938
Loan payable		964,415	1,275,607
Total liabilities		2,748,398	4,189,016
Shareholders' equity			
Attributable to owners of the parent			
Share capital	9	30,371,248	29,292,971
Accumulated other comprehensive income		119,441	119,441
Contributed surplus		3,548,989	3,967,899
Warrants		2,341,859	2,341,859
Equity awards issuable		421,216	421,216
Accumulated deficit		(32,009,042)	(28,076,007)
		4,793,711	8,067,379
Attributable to non-owners of the parent			
Non-controlling interest		(51,974)	(56,746)
Total shareholder's equity		4,741,737	8,010,633
Total liabilities and shareholders' equity		\$ 7,490,135	\$ 12,199,649

See accompanying notes to the unaudited condensed consolidated interim financial statements.

Approved on behalf of the Board of Directors:

"Andrew Kiguel"

Director

"Jimmy Vaiopoulos"

Director

REALBOTIX CORP. (formerly Tokens.com Corp.)**Unaudited Condensed Consolidated Interim Statements of Income and Comprehensive Income**

(Expressed in United States Dollars, except share amounts)

For the periods ended June 30	Note	Three Months Ended		Nine Months Ended	
		2025	2024	2025	2024
Revenue					
Product sales		\$ 594,547	\$ 238,896	\$ 2,137,681	\$ 238,896
Staking rewards		20,822	73,664	97,064	578,953
Total revenue		615,369	312,560	2,234,745	817,849
Expenses					
Operating expenses	11	(1,691,977)	(1,543,357)	(5,792,833)	(2,879,503)
Gain (loss) on disposition of digital assets	4	213,014	(262,260)	12,865	(168,649)
Gain (loss) on revaluation of digital assets - cryptocurrencies	4	912,194	(1,053,437)	(610,977)	5,550,849
Operating income (loss)		48,600	(2,546,494)	(4,156,200)	3,320,546
Foreign exchange gain (loss)		3,558	(6,395)	(10,094)	(12,163)
Gain on revaluation of warrant liability		-	4,841	-	50,699
Interest income (expense)		(40,571)	(25,295)	(125,312)	5,461
Digital asset collateral recovery	4	-	-	363,343	-
Net income (loss) and comprehensive income (loss)		11,587	(2,573,343)	(3,928,263)	3,364,543
Net income (loss) attributable to:					
Non-controlling interests		(5,180)	(70,525)	4,772	(83,211)
Owners of Realbotix Corp.		16,767	(2,502,819)	(3,933,035)	3,447,753
		11,587	(2,573,344)	(3,928,263)	3,364,542
Total comprehensive income (loss) attributable to:					
Non-controlling interests		(5,180)	(70,525)	4,772	(83,211)
Owners of Realbotix Corp.		16,767	(2,502,819)	(3,933,035)	3,447,753
		11,587	(2,573,344)	(3,928,263)	3,364,542
Earnings (Loss) per share					
Basic		\$ 0.00	\$ (0.02)	\$ (0.02)	\$ 0.03
Diluted		n/a	(0.02)	n/a	0.03
Weighted average number of shares outstanding					
Basic		199,941,269	120,955,592	199,941,269	120,955,592
Diluted		n/a	124,328,082	n/a	124,328,082

See accompanying notes to the unaudited condensed consolidated interim financial statements.

REALBOTIX CORP. (formerly Tokens.com Corp.)
Unaudited Condensed Consolidated Interim Statements of Changes in Equity

(Expressed in United States Dollars, except for share amounts)

	Number of shares	Share capital	Contributed surplus	Warrants	Equity awards issuable	Accumulated other comprehensive income	Accumulated deficit	Total attributable to owners of parents	Non-controlling interests	Total
Balance, September 30, 2023	119,761,592	\$ 24,855,515	\$ 3,203,749	\$ -	\$ 369,390	\$ -	\$ (19,518,759)	\$ 8,909,895	\$ 12,686	\$ 8,922,581
Net loss	-	-	-	-	-	-	3,364,542	3,364,542	(83,211)	3,281,331
Other comprehensive loss	-	-	-	-	-	-	-	-	-	-
Total comprehensive loss	119,761,592	24,855,515	3,203,749	-	369,390	-	3,364,542	3,364,542	(70,525)	3,281,331
Other equity movements										
Shares issued for business acquisition	75,000,000	4,741,228	611,090	-	1,015,428	-	-	6,367,746	118,672	6,486,418
Shares issued for RSUs	1,194,000	101,132	-	-	-	-	-	101,132	-	101,132
Share based payments	-	-	24,565	-	-	-	-	24,565	-	20,717
Balance, June 30, 2024	195,955,592	\$ 29,697,875	\$ 3,839,404	\$ -	\$ 1,384,818	\$ -	\$ (16,154,217)	\$ 18,767,880	\$ 48,147	\$ 18,812,179

	Number of shares	Share capital	Contributed surplus	Warrants	Equity awards issuable	Accumulated other comprehensive income	Accumulated deficit	Total attributable to owners of parents	Non-controlling interests	Total
Balance, September 30, 2024	195,955,592	\$ 29,292,971	\$ 3,967,899	\$ 2,341,859	\$ 421,216	\$ 119,441	\$ (28,076,007)	\$ 8,067,379	\$ (56,746)	\$ 8,010,633
Net income	-	-	-	-	-	-	(3,933,035)	(3,933,035)	4,772	(3,928,263)
Other comprehensive income	-	-	-	-	-	-	-	-	-	-
Total comprehensive loss	-	-	-	-	-	-	(3,933,035)	(3,933,035)	4,772	(3,928,263)
Other equity movements										
Share based payments	-	-	680,988	-	-	-	-	680,988	-	680,988
Share issued on exercise of RSUs	776,335	57,585	-	-	-	-	-	57,585	-	57,585
Share issued on exercise of stock options	3,209,342	1,020,692	(1,099,898)	-	-	-	-	(79,206)	-	(79,206)
Balance, June 30, 2025	199,941,269	\$ 30,371,248	\$ 3,548,989	\$ 2,341,859	\$ 421,216	\$ 119,441	\$ (32,009,042)	\$ 4,793,711	\$ (51,974)	\$ 4,741,737

See accompanying notes to the unaudited condensed consolidated interim financial statements.

REALBOTIX CORP. (formerly Tokens.com Corp.)
Unaudited Condensed Consolidated Interim Statements of Cash Flows
(Expressed in United States Dollars)

<i>For the nine months ended June 30</i>	<i>Note</i>	2025	2024
Cash provided by (used in):			
Operating activities:			
Net income		\$ (3,928,263)	\$ 3,364,543
Change in non-cash operating items:			
Staking revenue		(97,064)	(525,307)
Consulting revenue		-	(40,000)
Loss (gain) on sale of digital assets	4	(12,865)	168,649
Loss (gain) on revaluation of digital assets	4	610,977	(5,550,849)
Digital asset collateral recovery		(99,810)	-
Share based payments		793,396	150,923
Amortization and depreciation		413,837	-
Loss on revaluation of warrant liability		-	(50,699)
Foreign exchange loss		10,094	12,163
		(2,309,698)	(2,470,577)
Net change in working capital		(902,109)	(529,586)
Interest received - cash		-	4,498
Net cash used in operating activities		(3,211,807)	(2,995,665)
Investing activities			
Sales of digital assets	4	3,456,016	1,154,848
Recovery of digital assets collateral	4	263,533	-
Net cash provided by investing activities		3,719,549	1,154,848
Financing activities			
Payment of lease obligations		(175,398)	-
Payment of loan payable		(321,924)	(51,982)
Exercise of stock options		397,515	-
Net cash used in financing activities		(99,807)	(51,982)
Decrease in cash		407,935	(1,892,799)
Cash, beginning of period		1,440,933	3,490,634
Cash, end of period		\$ 1,848,868	\$ 1,597,835

See accompanying notes to the unaudited condensed consolidated interim financial statements.

REALBOTIX CORP. (formerly Tokens.com Corp.)

Notes to Unaudited Condensed Consolidated Interim Financial Statements

For the three and nine months ended June 30, 2025 and 2024

(Expressed in United States Dollars)

1. NATURE OF OPERATIONS

Realbotix Corp. (the “Company” or “Realbotix”) was incorporated on April 7, 1998, under the laws of British Columbia. The registered office is located at 40 Temperance St, Suite 3200, Toronto, Ontario, M5H 0B4. The Company’s common shares are traded on the TSX Venture Exchange under the symbol “XBOT”, the OTCQB Exchange under the symbol “XBOTF” and the Frankfurt Exchange under the symbol “76MF”.

Realbotix designs AI-powered humanoid robots built for meaningful human interaction. Our assistive technology solutions enhance connection, learning, and play across a range of industries and personal environments. Whether supporting enterprise applications or individual well-being, our robots offer life-like appearance, socially engaging experiences powered by proprietary AI and robotics technologies.

2. STATEMENT OF COMPLIANCE AND BASIS OF PRESENTATION**a) Statement of Compliance**

These unaudited condensed consolidated financial statements (“interim financial statements”) have been prepared in accordance with IFRS Accounting Standards (“IFRS”) as issued by the International Accounting Standards Board (“IASB”) applicable to the preparation of interim financial statements, including IAS 34, Interim Financial Reporting (“IAS 34”). These interim consolidated financial statements are in compliant with IAS 34 and do not include all of the information required for full annual financial statements.

These interim financial statements should be read in conjunction with the Company’s annual financial statements for the year ending September 30, 2024.

These interim financial statements were approved and authorized for issue by the Board of Directors on August 12, 2025.

b) Basis of Presentation

These interim financial statements have been prepared on a historical cost basis, except for items that IFRS requires to be carried at fair value. All amounts are presented in United States Dollars (“USD”), unless otherwise stated.

These interim financial statements were prepared on a going concern basis. The going concern basis assumes that the Company will continue to operate for the foreseeable future and will be able to realize its assets and discharge its liabilities and commitments in the normal course of business.

The Company operates in a nascent industry for which the long-term viability remains to be demonstrated. The ability of the Company to achieve profitable operations in this industry over the long-term is uncertain and depends on the wide-range adoption and acceptance of AI-powered humanoid robots in niche markets such as entertainment, hospitality, care, and households.

The Company has incurred significant operating losses and negative cash flow from operations in recent years. Whether and when the Company can attain profitability and positive cash flows is uncertain. These events and conditions indicate that material uncertainties exist that may cast significant doubt upon the Company’s ability to continue as a going concern.

These interim financial statements do not reflect adjustments that would be necessary if the going concern basis was not appropriate. Consequently, adjustments would then be necessary to the carrying value of assets and liabilities, the reported revenues and expenses and their classifications. Such adjustments, if required, could be material.

REALBOTIX CORP. (formerly Tokens.com Corp.)

Notes to Unaudited Condensed Consolidated Interim Financial Statements

For the three and nine months ended June 30, 2025 and 2024

(Expressed in United States Dollars)

c) Functional and presentation currency

Items included in the interim financial statements of the Company and its subsidiaries are measured using the currency of the primary economic environment in which the entity operates. These interim financial statements have been prepared in USD, which is the functional and presentation currency for the Company and all of its subsidiaries.

d) Uses of estimates and judgements

The preparation of these interim financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenue and expenses. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimate is revised if the revision affects only that year, or in the year of the revision and future years if the revision affects both current and future years. Although these estimates are based on management's best knowledge of the current events and actions that the Company may undertake in the future, actual results may differ from these estimates.

Significant judgements

Critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the interim financial statements include the following:

- i. Functional currency - The functional currency of the Company has been assessed by management as USD based on consideration of the currency and economic factors that primarily influence the Company's digital assets, revenues and operating costs, financing, and related transactions. Specifically, the Company considers the currencies in which digital assets are most commonly denominated and expenses are settled by each entity as well as the currency in which each entity receives or raises financing. Changes to these factors may have an impact on the judgment applied in the determination of the Company's functional currency.
- ii. Digital assets - Digital assets are considered to be identifiable non-monetary assets without physical substance. Management has determined that the digital assets should be accounted for as intangible assets in accordance with IAS 38 Intangible Assets.

Use of estimates

- i. Digital assets - Cryptocurrency denominated assets are carried at their fair market value determined by the spot rate based on the hourly volume weighted average from www.coinmarketcap.com. The digital currency market is still a new and highly volatile; historical prices are not necessarily indicative of future value; a significant change in the market prices for digital assets would have a significant impact on the Company's earnings and financial position. Digital currency prices are affected by various forces including global supply and demand, interest rates, exchange rates, inflation or deflation and the global political and economic conditions. A decline in the market prices for digital assets could negatively impact the Company's future operations. The Company has not hedged the conversion of any of its cryptocurrency denominated digital assets.
- ii. Digital assets - Non-fungible tokens denominated assets are carried at their cost less any accumulated amortization and impairment losses. Management uses estimates of similar digital properties to evaluate whether there is any impairment to these assets that require recording.
- iii. Share-based compensation - The Company utilizes the Black-Scholes Option Pricing Model ("Black Scholes") method to estimate the fair value of stock options granted to directors, employees, and consultants. The use of Black Scholes requires management to make various estimates and assumptions that impact the value assigned to the stock options including the forecast future volatility of the stock price, the risk-free interest rate, dividend yield and the expected life of the stock options. Any changes in these assumptions

REALBOTIX CORP. (formerly Tokens.com Corp.)

Notes to Unaudited Condensed Consolidated Interim Financial Statements

For the three and nine months ended June 30, 2025 and 2024

(Expressed in United States Dollars)

could have a material impact on the share-based compensation calculation value. The most significant estimate is the volatility. Expected future volatility can be difficult to estimate as the Company has a limited history and is in a unique industry, and historical volatility is not necessarily indicative of future volatility.

3. MATERIAL ACCOUNTING POLICIES

No significant changes in accounting policies occurred during the interim period. The company continues to apply the same policies as disclosed in the audited annual financial statements for the fiscal year ended September 30, 2024.

4. DIGITAL ASSETS – CRYPTOCURRENCY

Details of the Company's holdings of digital assets consisted of:

Cryptocurrency	June 30, 2025		September 30, 2024	
	Holdings	Fair Value	Holdings	Fair Value
Ethereum	1,385	\$ 3,443,705	3,047	\$ 7,933,177
Polkadot	-	-	87,430	380,649
Solana	-	-	55	8,073
		\$ 3,443,705		\$ 8,321,899

Digital asset activities have consisted of:

	Cryptocurrency	NFT's	Total
Balance, September 30, 2023	\$ 5,783,233	\$ 220,047	
Digital assets earned from staking and services	369,932	-	369,932
Digital assets sold	(1,324,353)	(220,047)	(1,544,400)
Digital assets received from Genesis	564,082	-	564,082
Loss on disposal	(231,091)	-	(231,091)
Revaluation of digital assets	3,160,096	-	3,160,096
Balance, September 30, 2024	8,321,899	-	
Digital assets earned from staking and services ⁽ⁱ⁾	97,064	-	97,064
Digital assets sold ⁽ⁱⁱ⁾	(4,476,956)	-	(4,476,956)
Digital assets received from Genesis ⁽ⁱⁱⁱ⁾	99,810	-	99,810
Gain on disposal ^(iv)	12,865	-	12,865
Revaluation of digital assets ^(iv)	(610,977)	-	(610,977)
Balance, June 30, 2025	\$ 3,443,705	-	\$ 3,443,705

⁽ⁱ⁾ During the three and nine months ended June 30, 2025, the Company earned \$20,822 and \$97,064, respectively, in staking revenue (three and nine months ended June 30, 2024 - \$73,664 and \$578,953).

⁽ⁱⁱ⁾ During the nine months ended June 30, 2025, the Company sold digital assets for considerations totaling \$4,489,821 (nine months ended June 30, 2024 - \$986,199) and recorded a realized gain of \$12,865 (nine months ended June 30, 2024 – loss of \$168,649).

⁽ⁱⁱⁱ⁾ During the nine months ended June 30, 2025, the Company received 33.2 Ethereum from Genesis's restructuring plan. As the Company had previously written off all collaterals held by Genesis, the Company recorded a gain of \$99,809, respectively, for the nine months ended June 30, 2025 (nine months ended June 30, 2024 - \$nil), presented

REALBOTIX CORP. (formerly Tokens.com Corp.)

Notes to Unaudited Condensed Consolidated Interim Financial Statements

For the three and nine months ended June 30, 2025 and 2024

(Expressed in United States Dollars)

in profit and loss as digital asset collateral recovery. Additionally, the Company received \$263,533 for the nine months ended June 30, 2025, in cash from Genesis as payments for its Solana claim. These amounts were also included in profit and loss as digital asset collateral recovery.

(iv) Cryptocurrencies held are revalued at each reporting period based on the fair market value on the reporting date. As at June 30, 2025, based on the price of cryptocurrencies, the total revaluation is a loss of \$610,977 (June 30, 2024 – gain of \$5,550,849).

5. INTANGIBLE ASSETS

	Property ⁽¹⁾	Goodwill	Total
Gross carrying amount			
Balance, September 30, 2023	\$ -	\$ -	\$ -
Addition	2,233,603	6,293,950	8,527,553
Amortization	(310,618)	-	(310,618)
Impairment	(483,252)	(6,293,950)	(6,777,202)
Balance, September 30, 2024	1,439,733	-	1,439,733
Amortization	(278,990)	-	(278,990)
Balance, June 30, 2025	\$ 1,160,743	\$ -	\$ 1,160,743

(1) Intellectual properties acquired from Simulacra, including its robotics, AI software, and proprietary silicone formula. The below table includes information of these intangibles:

Category	June 30, 2025			
	Cost	Accumulated amortization	Impairment	Net book value
Silicone Formula ⁽ⁱ⁾	\$ 1,205,074	\$ 194,045	\$ -	\$ 1,011,029
Robotic & AI ⁽ⁱⁱ⁾	1,028,529	395,563	483,252	149,714
	\$ 2,233,603	\$ 589,608	\$ 483,252	\$ 1,160,743

- i. The silicone formula intangible has a useful life of 7 years and is amortized on a straight-line basis over its useful life.
- ii. The robotics & AI intangible has a useful life of 2 years and is amortized on a straight-line basis over its useful life.

REALBOTIX CORP. (formerly Tokens.com Corp.)

Notes to Unaudited Condensed Consolidated Interim Financial Statements

For the three and nine months ended June 30, 2025 and 2024

(Expressed in United States Dollars)

6. PLANT AND EQUIPMENT

	Hardware		Right-of-use assets ⁽¹⁾		Total
Cost					
As at October 1, 2023	\$	-	\$	-	\$ -
Additions		53,254		538,769	592,023
As at September 30, 2024 and June 30, 2025	\$	53,254	\$	538,769	\$ 592,023
Accumulated Depreciation					
As at October 1, 2023	\$	-	\$	-	\$ -
Depreciation		9,417		80,481	89,898
As at September 30, 2024	\$	9,417	\$	80,481	\$ 89,898
Depreciation		14,127		120,721	134,848
As at June 30, 2025	\$	23,544	\$	201,201	\$ 224,745
Net Book Value, September 30, 2024	\$	43,837	\$	458,288	\$ 502,125
Net Book Value, June 30, 2025	\$	29,710	\$	337,568	\$ 367,278

(1) The right-of-use assets (ROUs) comprise of the following leases. For each of the leases, a ROU asset and related lease liability had been recognized. See Note 9 for the related lease liabilities.

- a. A 5-year and 2-month lease with California Property Investors, LLC commencing on June 1, 2021, and has the following rent schedule:
 - i. Month 1 – 12: \$11,657 per month
 - ii. Month 13 – 24: \$12,007 per month
 - iii. Month 25 – 36: \$12,367 per month
 - iv. Month 37 – 48: \$12,738 per month
 - v. Month 49 – 60: \$13,120 per month
 - vi. Month 61 – 62: \$13,514 per month
- b. A 5-year lease with Matthew McMullen, a related party, commencing on October 1, 2021, with payment of \$6,000 per month, subject to a 3% annual increase effective October 1, 2023.
- c. A 60-month equipment lease with Providence Capital Funding Inc., commencing on October 14, 2021, with monthly payment of \$2,307.79.

7. ACCOUNTS PAYABLE, ACCRUED LIABILITIES

	June 30, 2025		September 30, 2024	
Accounts payable and accrued liabilities	\$	443,565	\$	719,170
DSU liability		261,531		261,531
	\$	705,096	\$	980,701

REALBOTIX CORP. (formerly Tokens.com Corp.)

Notes to Unaudited Condensed Consolidated Interim Financial Statements

For the three and nine months ended June 30, 2025 and 2024

(Expressed in United States Dollars)

8. DEFERRED REVENUE

<i>For the nine months ended June 30</i>		2025		2024
Opening balance	\$	968,287	\$	-
Additions		1,506,346		-
Revenue recognized		(2,137,681)		-
Refunds		(75,159)		-
Ending balance	\$	261,793	\$	-

The Company expects to realize deferred revenue over the next 12 months. The company has elected to use the practical expedient in IFRS 15.121 and has not disclosed the transaction price allocated to unsatisfied or partially satisfied performance obligations when the original expected contract duration is one year or less.

9. EQUITY**a) Authorized Share Capital**

Authorized share capital consists of an unlimited number of voting common shares without par value and an unlimited number of preferred shares, issuable in series. All issued shares are fully paid. No dividends have been paid or declared by the Company since inception.

b) Common shares

	Number of shares		Amount
Balance, September 30, 2023	119,761,592	\$	24,855,515
Shares issued on vesting of RSUs	1,194,000		128,744
Shares issued for investment	75,000,000		4,308,712
Balance, September 30, 2024	195,955,592	\$	29,292,971
Shares issued on vesting of RSUs ⁽ⁱ⁾	776,335		57,585
Shares issued on exercise of options	3,209,342		1,020,692
Balance, June 30, 2025	199,941,269	\$	30,371,248

(i) A total of 776,335 RSU's were vested and converted to common shares.

c) Stock Options

Details of stock option transactions are as follows:

Realbotix Corp.	Number of options	Weighted average exercise price of options
Outstanding, September 30, 2023	932,450	\$ 0.20
Granted	9,749,999	0.14
Cancelled	(112,500)	(0.33)
Outstanding, September 30, 2024	10,569,949	\$ 0.15
Exercised	(3,470,597)	(0.31)
Outstanding, June 30, 2025	7,099,352	\$ 0.15

REALBOTIX CORP. (formerly Tokens.com Corp.)

Notes to Unaudited Condensed Consolidated Interim Financial Statements

For the three and nine months ended June 30, 2025 and 2024

(Expressed in United States Dollars)

The following table summarizes the information regarding Realbotix stock options outstanding as at June 30, 2025:

Exercise price per share	Number outstanding	Number exercisable	Weighted average life
\$0.15	4,329,402	4,329,402	8.90
\$0.13	950,000	833,333	3.63
\$0.09	1,000,000	333,334	3.50
\$0.33	350,000	350,000	2.05
\$0.08	469,950	469,950	5.43
	7,099,352	6,316,019	7.57

For the three and nine months ended June 30, 2025, the Company recorded share-based compensation expense of \$10,046 and \$42,102, respectively (three and nine months ended June 30, 2024 - \$33,783 and \$113,740) pertaining to stock options.

d) Deferred Share Units (“DSUs”)

As at June 30, 2025, the Company had a total of 3,482,576 DSUs (September 30, 2024 – 3,482,576 DSUs) outstanding and had recorded a liability at fair value of \$261,531 (September 30, 2024 - \$261,531) related to DSUs included within accounts payable and accrued liabilities.

e) Restricted Share Units (“RSUs”)

During the three and nine months ended June 30, 2025, the Company issued 4,267,171 RSUs to certain officers and directors of the Company and recorded share-based compensation of \$63,054 and \$243,226. Of these RSUs, 776,335 were vested and converted to common shares.

As at June 30, 2025, the Company had 3,490,836 RSUs issued and outstanding (September 30, 2024 – nil).

10. RISK MANAGEMENT

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

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a loss for the other party by failing to discharge an obligation. Financial instruments which are potentially subject to credit risk for the Company consist of cash.

The Company has credit exposure relating to accounts receivable and other of \$373,563 (September 30, 2024 - \$40,641). The expected credit loss is not significant.

The carrying amount of financial assets represents the maximum credit exposure. The Company has credit exposure at June 30, 2025 relating to cash of \$1,848,686 (September 30, 2024 – \$1,440,933). All cash is held at Canadian and US chartered banks.

Currency risk

The Company generates all revenue in United States dollars but expenses are incurred in both U.S. and Canadian dollars, exposing the Company to fluctuations in earnings from volatility in foreign currency rates. The fluctuation in foreign currencies in relation to the United States dollar will consequently impact the profitability of the Company and may also affect the value of the Company's assets and liabilities and the amount of equity. Management however

REALBOTIX CORP. (formerly Tokens.com Corp.)

Notes to Unaudited Condensed Consolidated Interim Financial Statements

For the three and nine months ended June 30, 2025 and 2024

(Expressed in United States Dollars)

concludes the exposure to currency risk is not material and the Company does not utilize any financial instruments or cash management policies to mitigate such currency risks. As at June 30, 2025, the Company held \$366,481 (September 30, 2024 - \$167,318) denominated in Canadian dollars. A 10% change in the foreign exchange rate would result in an impact of \$37,000 (September 30, 2024 - \$17,000) on the Company's operations.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Company is exposed to this risk mainly with respect to ensuring the sufficiency of funds for working capital and commitments. The Company monitors the maturity dates of existing accounts payable and accrued liabilities, loans payable, and commitments to mitigate this risk. The Company manages company-wide cash projections centrally and regularly updates projections for changes in business and fluctuations caused in digital currency prices and exchange rates. The Company's financial liabilities are comprised of loan payable, accounts payable and accrued liabilities.

Fair Value Risk

Due to their short-term nature, the carrying value of cash, amounts receivable, and accounts payable approximate their fair value.

The fair value of the loans payable are initially recorded at fair value and are evaluated by the Company based on level 2 inputs such as discounted future interest and principal payments using current market interest rates of instruments using similar terms. These instruments are subsequently measured through amortized cost, with accretion and interest income recognized through the statement of loss and comprehensive loss.

11. OPERATING EXPENSES

<i>For the periods ended June 30</i>	Three months ended		Nine months ended	
	2025	2024	2025	2024
Cost of revenue	\$ 374,152	\$ 168,997	\$ 1,208,254	\$ 190,927
Management fees and salaries	185,681	338,140	589,080	549,944
Amortization and depreciation	137,264	-	413,841	-
General and administrative	215,896	480,725	844,073	698,231
Research and development	259,000	-	587,529	-
Professional fees	156,896	322,337	660,840	1,120,651
Marketing and investor relations	215,412	21,799	586,925	84,355
Regulatory	35,268	66,646	108,895	84,472
Share-based payments	112,408	144,713	793,396	150,923
Total operating expenses	\$ 1,691,977	\$ 1,543,357	\$ 5,792,833	\$ 2,879,503