Form 51-102F4
Business Acquisition Report

Item 1 Identity of Company

1.1 Name and Address of Company

Prospect Prediction Markets Inc. (formerly DeepMarkit Corp.) (the "**Company**")
202, 615 – 15th Avenue SW
Calgary AB, T2R 0R4

1.2 Executive Officer

Steve Vanry
Chief Financial Officer
Tel: (604) 671-9522

Item 2 Details of Acquisition

2.1 Nature of Business Acquired

On November 18, 2025, the Company completed a transaction (the "**Transaction**") whereby it acquired all of the issued and outstanding shares of Prospect Prediction Markets Inc. ("**Prospect**") pursuant to a share purchase agreement dated November 18, 2025 (the "**Definitive Agreement**") entered into with the former shareholders of Prospect (the "**Prospect Shareholders**").

Prospect held intangible assets consisting of fantasy sports software and the related intellectual property, brand and business comprising a technology platform creating an ecosystem for sports fans to interact and compete through free-to-play prediction markets.

2.2 Acquisition Date

November 18, 2025

2.3 Consideration

Pursuant to the terms of the Definitive Agreement, each issued and outstanding Prospect common share (the "**Prospect Shares**") was exchanged for approximately 16.67 common shares of DeepMarkit (the "**Common Shares**"), resulting in the exchange of all of the issued and outstanding Prospect Shares for 9,999,993 Common Shares (the "**Consideration Shares**") at an aggregate valuation for Prospect of approximately $600,000, with each Consideration Share having a deemed price of $0.06.

2.4 Effect on Financial Position

Upon completion of the Transaction, Prospect (which subsequently changed its name to 1556751 BC Ltd.) became a wholly-owned subsidiary of the Company. The business and operations of Prospect have been combined with those of the Company and are managed concurrently. The Company will focus on final development and launch of its fantasy sports prediction market platform followed by development of sports league and sport event partnerships and investigation of other verticals suited to prediction markets.

2.5 Prior Valuations

Not applicable.

2.6 Parties to Transaction

The Transaction was not with an informed person, associate or affiliate of the Company.

2.7 Date of Report

February 24, 2026

Item 3 Financial Statements and Other Information

The financial statements included in this report are as follows:

i. attached as Schedule “A” are the audited financial statements of Prospect for the period from incorporation on September 12, 2025 to November 18, 2025.

The Company has obtained the consent of the auditors to include the audit report on the audited financial statements of Prospect for the period from incorporation on September 12, 2025 to November 18, 2025 contained in this report.

Prospect Prediction Markets Inc.

Financial Statements

For the period from September 12, 2025 (date of incorporation) to November 18, 2025

(Expressed in Canadian Dollars)

CAN Partners LLP
Chartered Professional Accountants
PUBLIC ACCOUNTANTS and ADVISORS

7030 Woodbine Ave., Suite 405
Markham ON, L3R 6G2
T 905 604 6665

INDEPENDENT AUDITORS' REPORT

To the Shareholders of Prospect Prediction Markets Inc.:

Opinion

We have audited the accompanying financial statements of Prospect Prediction Markets Inc. (the "Company"), which comprise the statement of financial position as at November 18, 2025, and the statements of loss and comprehensive loss, changes in shareholders' equity (deficit), and cash flows for the period between September 12, 2025 (date of incorporation) and November 18, 2025, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at November 18, 2025, and its financial performance and its cash flows for the period between September 12, 2025 (date of incorporation) and November 18, 2025 in accordance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material Uncertainty Related to Going Concern

We draw attention to Note 2(c) in the financial statements, which describes events and conditions indicating that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audits in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audits and significant audit findings, including any significant deficiencies in internal control that we identify during our audits.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

CAN Partners LLP

Markham, Ontario
February 23, 2026

Chartered Professional Accountants
Licensed Public Accountants

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STATEMENT OF FINANCIAL POSITION

As at November 18, 2025
(Expressed in Canadian Dollars)

	November 18, 2025
ASSETS	
Non-current assets	
Intangible assets *(Note 5)*	$ 445,817
Total assets	**$ 445,817**
LIABILITIES	
Current liabilities	
Amount due to Prospect Labs Inc. *(Note 7)*	$ 50,006
Accrued liability	36,581
Total current liabilities	86,587
Non-current liabilities	
Contingent consideration liabilities *(Note 6)*	395,811
Total non-current liabilities	395,811
Total liabilities	**482,398**
SHAREHOLDERS' DEFICIENCY	
Share capital *(Note 8)*	6
Subscription receivable	(6)
Retained earnings (deficit)	(36,581)
Total shareholders' deficiency	**(36,581)**
Total liabilities and shareholders' deficiency	**$ 445,817**

Basis of Presentation and Going Concern (Note 2)
Subsequent events (Note 12)

Approved on behalf of the Board:

"Trevor Broad" — *Director*

"James Zhan" — *Director*

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

STATEMENT OF LOSS AND COMPREHENSIVE LOSS

For the period from September 12, 2025 (date of incorporation) to November 18, 2025
(Expressed in Canadian Dollars)

Revenue	$ —
Expenses	
Legal expense	36,581
Total expenses	36,581
Net loss and comprehensive loss for the period	**$ (36,581)**

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

STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY

For the period from September 12, 2025 (date of incorporation) to November 18, 2025
(Expressed in Canadian Dollars)

	Share Capital	Subscription Receivable	Retained Earnings (Deficit)	Total
Balance, September 12, 2025	$ —	$ —	$ —	$ —
Issuance of common shares (Note 8)	6	(6)	—	—
Retained earnings (deficit)			(36,581)	(36,581)
Balance, November 18, 2025	**$ 6**	**$ (6)**	**$ (36,581)**	**$ (36,581)**

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

STATEMENT OF CASH FLOWS

For the period from September 12, 2025 (date of incorporation) to November 18, 2025

(Expressed in Canadian Dollars)

Cash flows from operating activities		
Net loss for the period	$	(36,581)
Changes in accrued liability		36,581
Net cash used in operating activities	$	—
Cash flows from investing activities	**$**	**—**
Cash flows from financing activities	**$**	**—**
Net change in cash	$	—
Cash, beginning of period	$	—
Cash, end of period	**$**	**—**

Supplemental cash flow information:

Non-cash investing and financing activities:

During the period, the Company acquired intangible assets totaling $445,817 recognized through liabilities and contingent consideration.(Note 5 and 6)

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

NOTES TO THE FINANCIAL STATEMENTS

For the period from September 12, 2025 (date of incorporation) to November 18, 2025
(Expressed in Canadian Dollars)

1. Nature of Operations and Corporate Information

Prospect Prediction Markets Inc. (the "Company" or “PMI”) was incorporated under the Business Corporations Act (British Columbia) on September 12, 2025. The Company's registered office is located at 1200-200 Burrard Street, Vancouver, British Columbia, V7X 1T2.

On November 7, 2025, the Company entered into an Asset, Know-How and Intellectual Property Sale and Assignment Agreement (the “Assignment Agreement”) with Prospect Labs Inc. (“PLI”), pursuant to which the Company acquired certain intellectual property, technology, and related know-how from PLI (Note 5).

Following this transaction, the Company owns a technology platform intended to create an ecosystem for participants to engage in free-to-play prediction markets, based on a proprietary ranking-style algorithm referred to as the “Proof-of-Performance Protocol,” which is designed to operate on the Avalanche blockchain.

On November 18, 2025, all of the issued and outstanding common shares of the Company were acquired by DeepMarkit Corp. ("DeepMarkit"), a company listed on the TSX Venture Exchange (TSXV: MKT), pursuant to a Share Purchase Agreement. As a result of this transaction, the Company became a wholly-owned subsidiary of DeepMarkit. See Note 13 for subsequent events.

2. Basis of Presentation and Going Concern

(a) Statement of Compliance

These financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB").

(b) Basis of Measurement

The financial statements have been prepared on a historical cost basis except for certain financial liabilities, including contingent consideration, which are measured at fair value as described in the accounting policies below.

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

(c) Going Concern

These financial statements have been prepared on a going concern basis, which assumes the Company will continue in operation for the foreseeable future and will be able to realize its assets and discharge its liabilities in the normal course of business. As at November 18, 2025, the Company had a deficit of $36,581 and negative working capital of $86,587. Subsequent to November 18, 2025, the Company became a wholly owned subsidiary of DeepMarkit Corp., which is expected to provide financial support to enable the Company to meet its obligations as they fall due. Management therefore considers the going concern assumption to be appropriate.

(d) Approval of Financial Statements

These financial statements were approved and authorized for issue by the Board of Directors on February 23, 2026.

NOTES TO THE FINANCIAL STATEMENTS

For the period from September 12, 2025 (date of incorporation) to November 18, 2025
(Expressed in Canadian Dollars)

3. Material Accounting Policies

(a) Intangible Assets

Intangible assets acquired separately are initially measured at cost in accordance with IAS 38 Intangible Assets. Cost includes the purchase price and any directly attributable costs necessary to prepare the asset for its intended use.

Where consideration for an acquired intangible asset includes contingent payments, the fair value of such contingent consideration at the acquisition date forms part of the cost of the intangible asset.

After initial recognition, intangible assets are carried at cost less accumulated amortization and impairment losses, if any.

(b) Related party transactions

Transactions with related parties are accounted for based on their economic substance. Assets acquired from related parties are recognized at the amount of consideration transferred, measured in accordance with the applicable IFRS recognition and measurement requirements.

The nature of related party relationships and transactions are disclosed in accordance with IAS 24 Related Party Disclosures.

(c) Contingent Consideration

Financial liabilities are initially recognized at fair value in accordance with IFRS 9 Financial Instruments.

Contingent consideration arising from contractual obligations to make future payments based on the occurrence of specified events is classified as a financial liability measured at fair value through profit or loss. Subsequent changes in fair value are recognized in profit or loss.

(d) Financial Instruments

Financial assets and financial liabilities are recognized in the statement of financial position when the Company becomes party to the contractual provisions of the instrument.

<u>Financial liabilities at amortized cost</u>

The Company classifies non-derivative financial liabilities with fixed or determinable payments, including amounts due to Prospect Labs Inc. and accrued liability, as financial liabilities measured at amortized cost. These liabilities are initially recognized at fair value and subsequently measured at amortized cost using the effective interest method. Transaction costs directly attributable to the issuance of the liability are included in the initial measurement.

As at November 18, 2025, financial liabilities measured at amortized cost consist of amounts due to Prospect Labs Inc. and accrued liabilities.

<u>Financial liabilities at fair value through profit or loss (FVTPL)</u>

Contingent consideration arising from asset transfers is classified as a financial liability measured at fair value through profit or loss (FVTPL). The liability is initially recognized at fair value and is subsequently remeasured at each reporting date, with changes in fair value recognized in profit or loss.

As at November 18, 2025, the Company’s contingent milestone payment obligation is classified as a financial liability measured at fair value through profit or loss.

<u>Derecognition</u>
A financial liability is derecognized when the obligation specified in the contract is discharged, cancelled, or expires.

<u>Impairment of financial assets</u>

The Company applies the expected credit loss model to financial assets measured at amortized cost. At November 18, 2025, the Company did not hold material financial assets subject to impairment.

NOTES TO THE FINANCIAL STATEMENTS

For the period from September 12, 2025 (date of incorporation) to November 18, 2025
(Expressed in Canadian Dollars)

4. Critical Accounting Estimates and Judgments

The preparation of these financial statements requires management to make judgments and estimates that affect the reported amounts of assets, liabilities, and related disclosures. Actual results could differ from these estimates.

By their nature, these judgments and estimates are subject to inherent uncertainty, and actual outcomes may differ from management's assumptions, which could result in material adjustments to the carrying amounts of assets and liabilities in future periods.

<u>The most significant accounting judgments:</u>

(a) Determination of asset acquisition

Management determined that the assets acquired under the Assignment Agreement represent identifiable intangible assets and have been accounted for as an asset acquisition in accordance with IAS 38 *Intangible Assets*.

(b) Assessment of availability for use

Management assessed that the acquired technology-based intangible assets were not yet available for use as at the reporting date. Accordingly, no amortization has been recorded.

(c) Going concern assessment

Management exercised judgment in assessing the Company's ability to continue as a going concern. This assessment considered the Company's shareholders' deficiency and negative working capital at November 18, 2025, as well as the subsequent acquisition of the Company by DeepMarkit Corp. and DeepMarkit's commitment to provide financial support to enable the Company to meet its obligations as they fall due. Based on this assessment, management concluded that the going concern basis of preparation is appropriate (see Note 2(c)).

<u>The key sources of estimation uncertainty:</u>

(a) Fair value of contingent consideration

Management applied significant estimation in determining the fair value of the contingent milestone payments arising under the Assignment Agreement. Key estimates include assumptions regarding the probability and timing of achieving specified Monthly Active User ("MAU") milestones and the selection of an appropriate discount rate. The related valuation methodology, key assumptions, and sensitivity analysis are disclosed in Note 6.

(b) Impairment of intangible assets not yet available for use.

The Company tests intangible assets not yet available for use for impairment annually. This assessment requires estimates of future economic benefits and discount rates.

5. Intangible Assets and Related Obligations

On November 7, 2025, the Company entered into an *Asset, Know-how and Intellectual Property Sale and Assignment Agreement* (the "Assignment Agreement") with Prospect Labs Inc. ("PLI") to acquire certain intellectual property assets comprising the "Prospect Sports App" platform, including:

- Source code for the Prospect Sports App;
- Proof-of-Performance Protocol and related algorithms;
- User and player databases;
- Trademarks (PROSPECT, PROSPECT – FANTASY SPORTS, and associated logos).

These assets are presented as a single class of intangible assets as they were acquired together and are used collectively in the Company's technology platform.

NOTES TO THE FINANCIAL STATEMENTS

For the period from September 12, 2025 (date of incorporation) to November 18, 2025
(Expressed in Canadian Dollars)

5. Intangible Assets and Related Obligations (continued)

The intangible assets were initially recognized at cost in accordance with IAS 38 *Intangible Assets*. Cost comprises the consideration transferred under the Assignment Agreement, including fixed and contingent components.

The total cost recognized on November 7, 2025 was $445,817, consisting of:

- Nominal cash consideration payable of $6;
- fixed contractual payment of $50,000; and
- the fair value of contingent milestone payments of $395,811 (see Note 6).

	Technology-based intangible assets
Balance at beginning of period	-
Additions	445,817
Amortization	-
Impairment	-
Balance at end of period	**445,817**

The intangible assets were not yet available for use as at November 18, 2025 and therefore were not amortized during the period. Amortization will commence when the assets are available for use and capable of operating in the manner intended by management.

Intangible assets not yet available for use are tested annually for impairment in accordance with IAS 36 *Impairment of Assets*, or more frequently if indicators of impairment exist. No impairment loss was recognized during the period.

6. Contingent Consideration Liabilities

Pursuant to the Assignment Agreement, the Company is obligated to make milestone payments to PLI upon achieving specified Monthly Active User (“MAU”) thresholds. This obligation is classified as a financial liability measured at fair value through profit or loss (“FVTPL”). Accordingly, the fair value of the contingent consideration was recognized as a liability on the acquisition date of November 7, 2025, with subsequent changes in fair value required to be recognized in profit or loss.

Management assessed whether there were any significant changes in the key assumptions underlying the fair value measurement between November 7, 2025 and November 18, 2025, and concluded that no such changes had occurred. As a result, no gain or loss from remeasurement of the contingent consideration was recognized during the period.

The MAU milestones and key assumptions used in determining the fair value of the contingent consideration are set out below.

MAU Milestone	Nominal Amount	Expected Payment Date
50,000 MAUs	$50,000	December 31, 2027
250,000 MAUs	$250,000	June 30, 2029
500,000 MAUs	$500,000	December 31, 2030
Total	$800,000	

NOTES TO THE FINANCIAL STATEMENTS

For the period from September 12, 2025 (date of incorporation) to November 18, 2025
(Expressed in Canadian Dollars)

6. Contingent Consideration Liabilities (continued)

Fair value measurement

The contingent consideration liabilities have been measured at fair value at November 7 and 18, 2025 using a discounted cash flow model. The key inputs to the valuation were:

- management's assessment of the probability of achieving each MAU milestone;
- expected timing of achievement of each milestone; and
- a risk-adjusted discount rate of 17.5%.

Based on these assumptions, the fair value of the contingent consideration liabilities at November 7 and 18, 2025 was $395,811, classified as a non-current liability.

MAU Milestone	Years	Nominal	Present Value
50,000 MAUs	2.12	$50,000	$35,381
250,000 MAUs	3.62	$250,000	$140,441
500,000 MAUs	5.12	$500,000	$219,989
Total		**$800,000**	**$395,811**

Sensitivity analysis

The fair value of the contingent consideration liabilities is sensitive to changes in the discount rate and management's assumptions regarding the achievement of MAU milestones. Holding all other variables constant:

- A 1% increase in the discount rate would decrease the liability by approximately $14,000; and
- A 1% decrease in the discount rate would increase the liability by approximately $22,000.

7. Amount Due to Prospect Labs Inc.

The amount of $50,006 represents the fixed consideration payable under the Assignment Agreement.

This balance is classified as a financial liability measured at amortized cost.

$50,000 was paid in December 2025.

Prior to payment, the amount was unsecured, non-interest bearing and classified as a current liability.

8. Share Capital

(a) Authorized

Unlimited common shares without par value.

(b) Issued and Outstanding

As at November 18, 2025, the Company had 599,993 common shares issued and outstanding.

During the stub period, the Company issued 599,993 common shares at $0.00001 for gross proceeds receivable of $6.

NOTES TO THE FINANCIAL STATEMENTS

For the period from September 12, 2025 (date of incorporation) to November 18, 2025
(Expressed in Canadian Dollars)

9. Related Party Transactions

Prospect Labs Inc. is considered a related party of the Company due to certain shared ownership interests. The Company's acquisition of intangible assets from PLI therefore constitutes a related party transaction. The determination of related parties for financial reporting purposes is based on the definitions and guidance in IFRS, which may differ from legal or regulatory definitions of related parties

During the period, the Company acquired intellectual property from PLI pursuant to the Assignment Agreement dated November 7, 2025 (Note 5).

Amounts due to related parties as at November 18, 2025:

Related Party	Amount
Prospect Labs Inc. (current; fixed payable)	$50,006
Prospect Labs Inc. (non-current; contingent consideration)	$395,811
Total	$445,817

Transactions with related parties are conducted under agreed contractual terms.

10. Income Taxes

A reconciliation of taxes at statutory tax rates with the reported taxes is as follows:

	September 12 to November 18, 2025 $
Loss before income taxes	**(36,581)**
Corporate tax rate	27%
Expected tax recovery at statutory tax rates	**(9,877)**
Change in valuation allowance	**9,877**
	-

The following deferred tax assets are not recognized in the financial statements due to the unpredictability of future income:

	September 12 to November 18, 2025 $
Non-capital losses carried forward	**9,877**
Less: Deferred taxes not recognized	**(9,877)**
	-

The Company will have approximately $36,581 of non-capital losses carried forward, which may be utilized to reduce Canadian taxable income in future years. To the extent they are not utilized, the non-capital losses carried forward expire as follows:

Expiry	Non-capital losses
2045	$ 36,581

NOTES TO THE FINANCIAL STATEMENTS

For the period from September 12, 2025 (date of incorporation) to November 18, 2025
(Expressed in Canadian Dollars)

11. Financial Risk Management

The Company's financial instruments consist of the amount due to PLI and contingent consideration. The Company is exposed to the following risks:

(a) Liquidity Risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. As at November 18, 2025, the Company has no cash and has current liabilities of $86,587 due within 90 days plus contingent consideration liabilities of $395,811 due over the next five years. Subsequent to November 18, 2025, the Company was acquired by DeepMarkit Corp., which is expected to fund the Company's operations and satisfying its obligations.

(b) Fair Value Hierarchy

Fair value measurements are categorized into a three-level hierarchy based on the nature of the inputs used in the valuation techniques, as follows:

- **Level 1 -** Quoted prices (unadjusted) in active markets for identical assets or liabilities that the Company can access at the measurement date.
- **Level 2 -** Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, including quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, or other observable inputs.
- **Level 3 -** Unobservable inputs for the asset or liability, which reflect management's own assumptions about the assumptions that market participants would use in pricing the asset or liability, developed based on the best information available in the circumstances.

The fair value of the Company's contingent consideration liability is determined using a probability-weighted discounted cash flow model that incorporates significant unobservable inputs, including the expected timing of achieving MAU milestones, the probability of achieving those milestones, and the selected discount rate. Accordingly, the fair value measurement of this liability is classified as Level 3 within the fair value hierarchy.

There were no transfers between Level 1, Level 2, or Level 3 during the period.

Because Level 3 measurements involve the use of significant unobservable inputs and management judgment, changes in these assumptions could result in materially different fair values. The key assumptions and related sensitivities are disclosed in Note 6 (Contingent Consideration).

12. Subsequent Events

Management has evaluated subsequent events through the date of issuance of these financial statements. The following significant events occurred after the reporting date:

(a) Acquisition by DeepMarkit Corp.

On November 18, 2025, pursuant to a Share Purchase Agreement (the "SPA") between the shareholders of the Company and DeepMarkit Corp. (TSXV: MKT), DeepMarkit Corp. acquired 100% of the issued and outstanding common shares of the Company. The consideration paid by DeepMarkit Corp. consisted of 10,000,000 common shares of DeepMarkit Corp. at a deemed price of $0.06 per share, representing total consideration of $600,000.

The transaction received final approval from the TSX Venture Exchange on November 27, 2025.

(b) The Company changed its name to 1556751 B.C. Ltd. on February 3, 2026.