Beyond Medical Technologies Inc.

Management Discussion and Analysis
Form 51-102F1

For the nine months ended September 30, 2024

OVERVIEW

This Management's Discussion and Analysis ("MD&A") is intended to help the reader understand Beyond Medical Technologies Inc. (formerly Micron Waste Technologies Inc."), ("Beyond", "Micron" or the "Company"), its operations, financial performance, current and future business environment and opportunities and risks. This MD&A should be read in conjunction with the interim condensed consolidated financial statements for the nine months ended September 30, 2024 and 2023 and the accompanying notes (the "Financial Statements"), copies of which are filed on the SEDAR website: www.sedarplus.ca.

This MD&A is prepared as of November 28th, 2024. All dollar figures stated herein are expressed in Canadian dollars, unless otherwise specified.

The financial information in this MD&A is derived from the Company's Financial Statements prepared in accordance with IFRS. Information provided in this MD&A, including financial information extracted from the Financial Statements, is the responsibility of management. This MD&A may contain forward looking statements based on assumptions and judgments of management regarding events or results that may prove to be inaccurate as a result of risk factors beyond its control. Accordingly, actual results may differ materially from the expected results.

Conflicts of Interest

Certain directors and officers of the Company are, or may become, directors and officers of other companies, and conflicts of interest may arise between their duties as officers and directors of the Company and as officers and directors of such other companies.

DESCRIPTION OF THE COMPANY'S BUSINESS

Beyond Medical Technologies Inc., was incorporated on November 29, 2006, pursuant to the *Business Corporations Act*, British Columbia. The registered office and head office of the Company is located at Suite 1500 – 1055 West Georgia Street, Vancouver, B.C. V6E 4N7. On January 12, 2021, the Company's common shares began trading on the Canadian Stock Exchange ("CSE") under the trading symbol "DOCT".

On October 19, 2017, the Company incorporated a wholly owned subsidiary, Micron Technologies Holding Inc. ("MTHI"). MTHI was focused on the development and commercialization of on-site treatment systems that could turn organic waste into clean water that meets municipal effluent discharge standards. The Company discontinued its operations during the year ended December 31, 2022. On July 26, 2023, the Company formally dissolved MTHI.

The Company started, in 2020, the business of manufacturing of personal protective equipment ("PPE") mainly medical grade face masks through its wholly owned subsidiary, Micron Technologies Inc. (formerly Covid Technologies Inc.), ("MTI"). This Company was established to optimize the business opportunities brought by the outbreak of coronavirus "Covid-19". Due to the measures that were strictly implemented by the government worldwide, which include wearing of masks, face shields and other items that would protect and prevent the spreading of the virus, this causes an increase in demand of PPE. Henceforth, the Company commenced its operation to produce those PPEs.

Many countries worldwide including Canada were coping from the adverse impact of Covid-19 with most restrictions being lifted during 2022 and in May 2023, the World Health Organization declared Covid-19 is now an established and ongoing health issue and the global emergency phase of the pandemic has ended. This has resulted in a drastic decline in the demand for face masks and other PPEs. Hence, the Company has discontinued their medical face mask manufacturing business. On May 23, 2024, the Company formally dissolved MTI.

The Company decided to discontinue its research and development activities on its waste digester business in the food and pharmaceuticals industries. Accordingly, the related equipment has been impaired.

BUSINESS UPDATES AND OVERALL PERFORMANCE

On September 28, 2023, the Company received a non-revolving term loan of $30,000 from a Company controlled by the CEO. The loan is unsecured, non-interest bearing and due by September 28, 2024.

On January 31, 2024, the Company received $30,000 in an additional loan from a company controlled by the CEO to help financing working capital needs. The loan is unsecured, non-interest bearing and due by January 25, 2025.

RESULTS OF OPERATIONS

For the nine months ended September 30, 2024 vs the nine months ended September 30, 2023

The Company had a net loss and comprehensive loss of $201,511 for the nine months ended September 30, 2024 compared to $340,370 for the nine months ended September 30, 2023.

The Company's significant operating expenses included the following:

- Management fees of $193,500 (2023 - $217,500)
- Professional fees of $75,639 (2023 - $85,089)
- Business development of $31,500 (2023 - $31,500)
- Consulting fee of $27,000 (2023 - $31,500)

Management fees of $193,500 (2023 - $217,500) consist of the fees paid to the companies controlled by the CEO and CFO of the Company as discussed under the heading "Transactions with Related Parties".

Professional fees of $75,639 (2023 - $85,089) consist of expenses in relation to the Company's financial recording and reporting activities, and legal fees charged by the lawyers. There was a decrease in the professional fee paid during the period ended September 30, 2024, as the management focused to limiting the cash outflows until the Company starts pursuing any business opportunity. Please also refer to "Transactions with Related Parties" for accounting fees paid or accrued to a company controlled by the CFO.

Business development of $31,500 (2023 - $31,500) consists of the expenses in relation to promotional activities to create and expand market presence of the Company. There was no change in the business development expenses.

Consulting fee of $27,000 (2023 - $31,500) consists of the fee paid to the directors of the Company as discussed under the heading "Transactions with Related Parties". There was a slight decrease in the consulting fee as the Company no change in the business consulting fee.

SUMMARY OF QUARTERLY RESULTS

The following table presents unaudited selected financial information for each of the last eight quarters:

	Three months ended			
	September 30, 2024	June 30, 2024	March 31, 2024	December 31, 2023
Total revenue	$ -	$ -	$ -	$ -
Net income (loss) and comprehensive loss	(100,231)	21,496	(122,776)	(255,324)
Loss per share	$ (0.01)	$ 0.01	$ (0.02)	$ (0.02)

	Three months ended			
	September 30, 2023	June 30, 2023	March 31, 2023	December 31, 2022
Total revenue	$ -	$ -	$ -	$ -
Net income (loss) and comprehensive loss	(100,304)	(105,240)	(134,826)	(442,105)
Loss per share	$ (0.01)	$ (0.01)	$ (0.02)	$ (0.05)

Over the past eight quarter, comprehensive losses ranged from a high of $442,105 in the fourth quarter of the fiscal year ended in 2022 to a profit of $21,496 in the second quarter of the fiscal year 2024. For the year ended December 31, 2022, the Company had an increasing trend of net and comprehensive loss due to significant decline in the revenues. During the year 2022, the Company impaired its equipment and reported loss on discontinuation of operations resulting in significant quarterly losses during the year 2022. During the year 2023, subsequent to the discontinuation of manufacturing operations, the net and comprehensive losses of the Company dropped. The management has been focusing on saving it cash resources through limited operational activities. The net income during the second quarter of 2024 is primarily attributable to the gains on debt forgiveness reported by the Company.

Discontinued Operations

A discontinued operation is a component of the Company that either has been abandoned, disposed of, or is classified as held for sale, and: (i) represents a separate major line of business or geographical area of operation; (ii) is part of a single coordinated plan to dispose of a separate major line of business or geographical area of operation; or (iii) is a subsidiary acquired exclusively with a view to resell.

During the year ended December 31, 2022, the Company considered its PPE and Waste Treatment operations to have met the definition of discontinued operations and as such, assets, liabilities and results of operations that can be distinguished operationally and for financial reporting purposes from the rest of the Company have been terminated and reported separately in the financial statements.

The loss from discontinued operations relating to MTHI is as follows:

	Three months ended		Nine months ended	
	September 30, 2024	September 30, 2023	**September 30, 2024**	September 30, 2023
Operating expenses:				
General office and administrative	**$ -**	$ 218	**$ -**	$ 8,752
Professional fees	**-**	-	**-**	13
Loss before other expenses	**$ -**	$ (218)	**$ -**	$ (8,765)
Other income (expenses):				
Unrealized gain (loss) on foreign exchange	**-**	66	**-**	14
Total other expenses	**$ -**	$ 66	**$ -**	$ 14
Loss from discontinued operations	**$ -**	$ (152)	**$ -**	$ (8,751)

There were no assets and liabilities from discontinued operations which were related to MTHI.

Cash flows generated by the discontinued operation for the period ended September 30, 2024, and 2023 are as follows:

	Nine months ended	
MTHI	**September 30, 2024**	September 30, 2023
Operating activities	**$ -**	$ 11,714
Cash flows from discontinued operations	**$ -**	$ 11,714

The following table depicts the loss from discontinued operations which relates to MTI:

	Three months ended		Nine months ended	
	September 30, 2024	September 30, 2023	**September 30, 2024**	September 30, 2023
Direct selling expenses	**$ -**	$ -	**$ -**	$ 7,517
Gross profit (loss)	**-**	-	**-**	(7,517)
Operating expenses:				
Consulting fee	**-**	4,841	**-**	4,841
General office and administrative	**-**	1954	**434**	10,571
Other selling expenses	**-**	(1,263)	**-**	-
Total operating expenses	**-**	5,532	**434**	15,412
Loss before other expenses	**$ -**	$ (5,532)	**$ (434)**	$ (15,412)
Other income (expenses):				
Other income	**$ 79,700**	$ 7,517	**$ 79,700**	$ 84,332
Interest income (expense)	**239**	196	**672**	581
Unrealized gain (loss) on foreign exchange	**-**	198	**-**	(7)
Total other income (expenses)	**79,939**	7,911	**80,372**	84,906
Gain (loss) from discontinued operations	**$ 79,939**	$ 2,379	**$ 79,938**	$ 69,494

The following table depicts the assets and liabilities from discontinued operations which related to MTI:

	As at	
	September 30, 2024	December 31, 2023
ASSETS		
Current Assets		
Restricted cash	**$ -**	$ 28,848
Other receivable	**24,759**	-
Assets of discontinued Operations	**$ 24,759**	$ 28,848
LIABILITIES		
Current Liabilities		
Accounts payables and accrued liabilities	**$ -**	$ 79,700
Provisions	**-**	15,000
Liabilities of discontinued operation	**$ -**	$ 94,700

Cash flows generated by the discontinued operation for the period ended September 30, 2024, and 2023 are as follows:

	Nine months ended	
	September 30, 2024	September 30, 2023
Operating activities	**$ 464**	$ (91,399)
Cash flows from discontinued operations	**$ 464**	$ (91,399)

LIQUIDITY AND CAPITAL RESOURCES

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they become due. The Company manages its liquidity risk by forecasting cash flows from operations and anticipated investing and financing activities. The Company's objective in managing liquidity risk is to maintain sufficient readily available reserves in order to meet its liquidity requirements.

The Company's operating, investing and financing activities for the period ended September 30, 2024, resulted in a net decrease in cash of $34,291 (2023 – $475,259). As at September 30, 2024, the Company's current assets included cash of $29,849 (December 31, 2023 - $64,140), amounts receivable of $2,044 (December 31, 2023 - $2,649), and current assets of discontinued operation of $Nil (December 31, 2023 - $28,848). The Company's current liabilities include accounts payable and accrued liabilities of $133,252 (December 31, 2023 - $155,538), due to related parties of $374,868 (December 31, 2023 - $150,115) and current liabilities of discontinued operation of $Nil (December 31, 2023 - $94,700).

	As at September 30, 2024 **$**	As at December 31, 2023 $
Working (deficit) capital	**(536,227)**	(334,716)
Deficit	**22,587,789**	26,098,212

Working capital deficit increased by $201,511 during the period ended September 30, 2024.

The Company has discontinued its PPE manufacturing business and disposed off all assets at no value. To maintain its ability to continue as a going concern and to further develop its business, the Company is dependent on external financing to fund its future intended business plan.

The Covid-19 pandemic had a favourable effect on the business and affairs of the Company. However, when the country started coping with the adverse impact of Covid-19, their recent PPE manufacturing operation drastically slowed down, and their sales dropped significantly. In May 2023, the World Health Organization outlined that Covid-19 is now an established and ongoing health issue which no longer constitutes a public health emergency of international concern. Management does not foresee any recovery in the future periods. Therefore, the Company intends to continue financing its future requirements through a combination of debt and/or equity issuance. There is no assurance that the Company will be able to obtain such financings or obtain favourable terms.

OUTSTANDING SHARE DATA

The Company has the following outstanding:

	As at September 30, 2024	As at the date of this MD&A
Issued and outstanding common shares	7,913,975	7,913,975
Warrants outstanding	1,598,250	1,598,250
Stock options outstanding	180,000	180,000

OFF BALANCE SHEET ARRANGEMENTS

There are no off-balance sheet arrangements.

RELATED PARTY TRANSACTIONS

The amounts due to related parties are for amounts due to directors and officers. The balances are unsecured, non-interest bearing and have no specific terms for repayment. As at September 30, 2024, due to related parties of the Company are composed of the following:

	As at	
	September 30, 2024	December 31, 2023
Company controlled by Chief Executive Officer	**$ 306,143**	$ 126,100
Company controlled by Chief Financial Officer	**10,575**	-
Companies controlled by Directors(1)	**26,650**	8,650
Company controlled by a party related to the CEO	**31,500**	11,025
Company controlled by former Chief Financial Officer	**-**	4,340
	$ 374,868	$ 150,115

(1) As at September 30, 2024: $26,650 (December 31, 2023 – $8,650) comprises $13,000 (December 31, 2023 - $4,000) to Michael Kelly, and $13,650 (December 31, 2023 - $4,650) to Hyder Khoja.

On September 28, 2023, the Company received a non-revolving term loan from a Company controlled by the CEO. The balance owing as of September 30, 2024, was $30,000 (December 31, 2023 - $30,000) is unsecured, non-interest bearing and repayable by September 28, 2024.

On January 31, 2024, the Company received another non-revolving term loan from a Company controlled by the CEO. The balance owing as of September 30, 2024, was $30,000 (December 31, 2023 - $Nil) is unsecured, non-interest bearing and repayable by January 25, 2025.

During the nine months ended September 30, 2024, and 2023, the Company entered into the following transactions with related parties:

	For the nine months ended	
	September 30, 2024	September 30, 2023
Expenses paid or accrued to directors of the Company, senior officers and companies with common directors:		
Management fees	**$ 193,500**	$ 217,500
Business development	**31,500**	31,500
Consulting fees	**18,000**	27,324
Professional fees	**9,000**	26,076
	$ 252,000	$ 302,400

Management fees were paid or accrued to the following:

	For the nine months ended	
	September 30, 2024	September 30, 2023
Company controlled by CEO	**$ 180,000**	$ 180,000
Company controlled by CFO	**13,500**	-
Company controlled by former CFO	**-**	37,500
	$ 193,500	$ 217,500

Business development of $31,500 (September 30, 2023 - $31,500) was charged by a company controlled by CDO of the Company.

Consulting fees of $18,000 (September 30, 2023 - $18,000) was paid to companies controlled by directors of the Company.

Professional fee of $9,000 (September 30, 2023 - $26,076) was charged by a company controlled by CFO of the Company.

CHANGES IN ACCOUNTING POLICIES AND CRITICAL ACCOUNTING ESTIMATES

For a detailed summary of the Company's significant accounting policies, the readers are directed to Note 3 of the notes to the audited consolidated financial statements for the year ended December 31, 2023, that are available on SEDAR at www.sedarplus.ca

FINANCIAL INSTRUMENTS

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. 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 – Quoted prices (unadjusted) in active markets for identical assets or liabilities;
Level 2 – Inputs other than quoted prices that are observable for the asset or liability either directly or indirectly; and
Level 3 – Inputs that are not based on observable market data.

The Company classified its financial instruments as follows:

	Financial Assets	Loans and Receivables	Other Financial Liabilities
	Fair Value Through Profit or loss	Measured at Amortized cost	Measured at Amortized cost
September 30, 2024			
Cash	$ 29,849	$ -	$ -
GST receivable	2,044	-	-
Accounts payable	-	-	(108,157)
Related party loan	-	-	(60,000)
Due to related parties	-	-	(374,868)
	$ 31,893	$ -	$ (543,025)

	Financial Assets	Loans and Receivables	Other Financial Liabilities
	Fair Value Through Profit or loss	Measured at Amortized cost	Measured at Amortized cost
December 31, 2023			
Cash and cash equivalents	$ 64,140	$ -	$ -
Trade receivables	-	-	-
Accounts payable	-	-	(131,539)
Due to related parties	-	-	(180,115)
	$ 64,140	$ -	$ (311,654)

Fair Value

The carrying value of receivables and accounts payable and accrued liabilities approximated their fair value due to the short-term nature of these instruments.

PROPOSED TRANSACTIONS

The Company has no proposed transactions as at the date of this MD&A.

RISKS AND UNCERTAINTIES

Financial Risk

The Company's financial instruments are exposed to certain financial risks, including credit risk, interest risk, liquidity risk, and foreign exchange rate risk.

Credit Risk

Credit risk is the risk of loss associated with a counter party's inability to fulfill its payment obligations. The Company's credit risk is primarily attributable to its cash and cash equivalents and accounts receivable. The Company's accounts receivable is comprised of trade receivables, GST receivable, other receivables and accrued interest receivable from guaranteed investment certificates ("GICs") held with the bank. GST receivable is not a financial instrument as it does not arise from contractual obligations. The Company limits exposure to credit risk on GICs by holding deposits in high credit quality banking institutions in Canada. The Company is not exposed to significant credit risk on its other receivables. The Company does not have any asset-backed commercial paper included in cash.

The Company's trade receivables are subject to the expected credit loss model. While cash and cash equivalents and trade and accounts receivable are also subject to the impairment requirements of IFRS 9 *Financial Instruments*. For the period ended September 30, 2024, the Company has provided for allowance for doubtful accounts of $Nil (2023 - $Nil).

Liquidity Risk

Liquidity risk is the risk that the Company will encounter difficulty in satisfying financial obligations as they become due. The Company manages its liquidity risk by forecasting cash flows from operations and anticipated investing and financing activities. The Company's objective in managing liquidity risk is to maintain sufficient readily available reserves in order to meet its liquidity requirements.

	Carrying amount	Contractual cash flows	1 year or less	1-5 Years
As at September 30, 2024				
Accounts payable	$ 108,157	$ 108,157	$ 108,157	$ -
Due to related parties	374,868	374,868	374,868	-
	$ 483,025	$ 483,025	$ 483,025	$ -

	Carrying amount	Contractual cash flows	1 year or less	1-5 Years
As at December 31, 2023				
Accounts payable	$ 131,539	$ 131,539	$ 131,539	$ -
Due to related parties	180,115	180,115	180,115	-
	$ 311,654	$ 311,654	$ 311,654	$ -

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market prices. Market risk comprises three types of risk: interest rate risk, foreign currency risk and other price risks.

(a) Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The risk that the Company will realize a loss as a result of a decline in the fair value of the cash is limited because of its short-term investment nature. The Company's financial asset exposed to interest rate risk consists of cash and cash equivalents.

(b) Foreign Exchange Rate Risk

The Company is exposed to foreign currency risk to the extent expenditures incurred or funds received and balances maintained by the Company are denominated in currencies other than the CAD (primarily US$). The Company's exposure to foreign currency risk arises primarily on fluctuations between the Canadian dollar and the US dollar. The exposure to foreign exchange rate risk is considered low. The Company has not entered into any derivative instruments to manage foreign exchange fluctuations. As at September 30, 2024, a 10% weakening of the Canadian dollar against the US dollar would have increased the Company's net loss before taxes by approximately $Nil (December 31, 2023 - $2,688)

(c) Other Price Risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market prices, other than those arising from interest rate risk or foreign currency risk. The Company is not exposed to significant other price risk.

Management of Capital

Capital comprises the Company's shareholders' equity. The Company manages its capital structure and makes adjustments to it, based on the funds available to the Company in order to support its operations and business development. The Board of Directors does not establish quantitative return on capital criteria for management, but rather relies on the expertise of the Company's management to sustain future development of the business.

To maintain its ability to continue as a going concern, the Company is dependent on external financing to fund its future intended business plan. The Company manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Company may issue new shares through private placements.

Management reviews its capital management approach on an ongoing basis and believes that this approach, given the relative size of the Company, is reasonable.

There were no changes in the Company's approach to capital management during the period ended March 31, 2024. The Company is not subject to externally imposed capital requirements.

Uninsurable Risks

The business of the Company may not be insurable, or the insurance may not be purchased due to high cost. Should such liabilities arise, they could reduce or eliminate any future profitability and result in increasing costs and a decline in the value of the Company.

Financing and Share Price Fluctuation Risks

The market price of the Company's common shares may be subject to wide fluctuations in response to many factors, including variations in the operating results of the Company and its subsidiaries, divergence in financial results from analysts' expectations, changes in earnings estimates by stock market analysts, changes in the business prospects for the Company and its subsidiaries, general economic conditions, legislative changes, and other events and factors outside of the Company's control. In addition, stock markets have from time-to-time experienced extreme price and volume fluctuations, which, as well as general economic and political conditions, could adversely affect the market price for the Company's common shares.

Risks Associated with Acquisitions

If appropriate opportunities present themselves, the Company intends to acquire businesses, technologies, services or products that the Company believes are strategic. The Company currently has no understandings, commitments or agreements with respect to any other material acquisition and no other material acquisition is currently being pursued. There can be no assurance that the Company will be able to identify, negotiate or finance future acquisitions successfully, or to integrate such acquisitions with its current business. The process of integrating an acquired business, technology, service or product into the Company may result in unforeseen operating difficulties and expenditures and may absorb significant management attention that would otherwise be available for ongoing development of the Company's business. Future acquisitions could result in potentially dilutive issuances of equity securities, the incurrence of debt, contingent liabilities and/or amortization expenses related to goodwill and other intangible assets, which could materially adversely affect the Company's business, results of operations and financial condition. Any such future acquisitions of other businesses, technologies, services or products might require the Company to obtain additional equity or debt financing, which might not be available on terms favourable to the Company, or at all, and such financing, if available, might be dilutive.

Economic Environment

The Company's operations could be affected by the economic context should the unemployment level, interest rates or inflation reach levels that influence consumer trends and consequently, impact the Company's future sales and profitability.

Contingencies

From time to time, the Company and/or its subsidiaries may become defendants in legal actions and the Company intends to take appropriate action with respect to any such legal actions, including by defending itself against such legal claims as necessary. As of the date of this report, the Company is defending a claims case from a former consultant. More details can be found in the section "Other Matters".

OTHER MATTERS

Legal proceedings

On August 9, 2022, the Company received notice of claims issued by provincial court of British Columbia (Small Claims Court) from a former consultant pursuant to a disputed agreement entered on May 1, 2022. The former consultant wants to claim the unpaid fees for the month of July 2022 inclusive of GST and the payments in the event of termination without just cause (GST inclusive) with an aggregate potential liability of $35,266. On August 24, 2022, the Company filed a counterclaim against the former consultant's allegation. The pleadings are complete, and all required applications have been made. The next step is to have a pre-trial conference, which was scheduled for August 29,2023. The Defendants filed an application to amend the Reply's to Claim and Counterclaim that was held on October 23, 2023. The Court adjourned the matter to the Judicial Case Manager to schedule a 15-minute pre-trial conference with a Judge to clarify the nature of the permitted amended Reply to Claim and whether to grant an extension for filing the amended pleadings.

On May 13, 2023, a court judgment was issued in favor of Alfred & Company Advisors Inc., ordering the Company to pay $7,962 regarding unpaid fees owed by the Company under a management consulting agreement for July 2022.

On November 21, 2024, the Company paid $6,300 towards final settlement of the legal dispute against Alfred & Company Advisors Inc.

Change of Auditor

On February 29, 2024, the Company announced the resignation of their previous auditor, BF Borgers, and the engagement of the new auditor, Charlton & Co. effective February 14, 2024, 2024. No "reportable event" has occurred between the Company and the auditor.

ADDITIONAL DISCLOSURE FOR VENTURE ISSUERS WITHOUT SIGNIFICANT REVENUE

Detailed listings of general and administrative expenses and exploration expenditures are provided in the Financial Statements of the Company.

OTHER REQUIREMENTS

Additional disclosure of the Company's material documents, information circular, material change reports, new release, and other information can be obtained on SEDAR at www.sedarplus.ca.

DIRECTORS

Certain directors of the Company are also directors, officers and/or shareholders of other companies that are engaged in the similar line of business. Such associations may give rise to conflicts of interest from time to time. The directors of the Company are required to act in good faith with a view to the best interests of the Company and to disclose any interest they may have in any project opportunity of the Company. If a conflict of interest arises at a meeting of the board of directors, any director in a conflict will disclose his/her interest and abstain from voting in the matter(s). In determining whether or not the Company will participate in any project or opportunity, the directors will primarily consider the degree of risk to which the Company may be exposed and its financial position at the time.

On August 12, 2024, Hyder Khoja resigned as director and audit chair of the Company.

Current Audit Committee members are as follows:
Kal Malhi
Michael Charles Kelly
Harveer Sidhu

Current Directors and Officers of the Company are as follows:

Kal Malhi, CEO and Director
Jatin Bakshi, CFO
Harveer Sidhu, Director
Michael Charles Kelly, Director