



JIVA TECHNOLOGIES INC.
(Formerly PlantX Life Inc.)

Condensed Interim Consolidated Financial Statements
For the six months ended September 30, 2024 and 2023

(EXPRESSED IN CANADIAN DOLLARS)

MANAGEMENT'S COMMENTS ON UNAUDITED INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

Under National Instrument 51-102, Part 4, subsection 4.3(3)(a), if any auditor has not performed a review of the Condensed Interim Consolidated financial statements, they must be accompanied by a notice indicating that the financial statements have not been reviewed by an auditor. The accompanying unaudited Condensed Interim Consolidated financial statements of 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 Canadian Institute of Chartered Accountants for a review of Condensed Interim Consolidated financial statements by an entity's auditors.

JIVA Technologies Inc. (Formerly PlantX Life Inc.)

Condensed Interim Consolidated Statements of Financial Position (Expressed in Canadian Dollars)

	September 30, 2024	March 31, 2024
ASSETS		
Current assets		
Cash	\$ 88,450	\$ 73,937
Receivables	121,329	66,496
Prepays and deposits (Note 6)	-	36,249
Inventories	11,413	18,403
Other assets	-	4,599
	\$ 221,192	\$ 199,684
Non-current assets		
Property and equipment (Note 9)	82,925	86,924
Right-of-use asset (Note 8)	272,429	346,763
Investment in Veg house Holding Inc.	807,116	1,614,232
Total assets	\$ 1,383,662	\$ 2,247,603
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current liabilities		
Accounts payable and accrued liabilities (Note 7)	\$ 4,981,017	\$ 5,242,673
Unearned revenue (Note 12)	152,670	148,796
Due to related party (Note 10)	701,796	552,282
Loans payable (Note 13)	8,771,220	607,558
Lease liabilities (Note 8)	157,842	155,885
	\$ 14,764,545	\$ 6,707,194
Non-current liabilities		
Loans payable (Note 13)	-	7,404,377
Lease liabilities (Note 8)	127,193	206,121
Total liabilities	\$ 14,891,738	\$ 14,317,692
Shareholders' (deficit) equity		
Share capital (Note 11)	\$ 61,258,031	\$ 61,158,031
Obligation to issue shares (Note 11)	208,026	208,026
Reserves (Note 11)	25,118,360	25,322,453
Deficit	(100,092,493)	(98,758,599)
Total shareholder's (deficit) equity	(13,508,076)	(12,070,089)
Total (deficit) equity	(13,508,076)	(12,070,089)
Total liabilities and shareholders' (deficit)	\$ 1,383,662	\$ 2,247,603

Note 2, "Going Concern"

"Quinn Field-Dyde" (signed) _____ Quinn Field-Dyde, Director

"Lorne Rapkin" (signed) _____ Lorne Rapkin, Director

The notes to these condensed interim consolidated financial statements are an integral part of these statements.

JIVA Technologies Inc. (Formerly PlantX Life Inc.)

Condensed Interim Consolidated Statements of Loss and Comprehensive Loss

For the Six Months ended September 30, 2024 and 2023

(Expressed in Canadian Dollars)

	Three months Ended 2024	Six months Ended 2024	Three months Ended 2023	Six months Ended 2023
Revenue (Note 12)	\$ 1,472,223	\$ 2,771,984	\$ 3,160,006	\$ 5,954,948
Cost of sales	(508,481)	(982,209)	(1,689,105)	(3,376,407)
Gross Profit	\$ 963,742	\$ 1,789,775	\$ 1,470,901	2,578,541
Operating expenses				
Amortization (Notes 8 and 9)	11,985	78,338	261,091	459,462
Advertising and promotion	49,825	106,642	432,540	692,326
Consulting and management expenses	36,098	278,523	864,951	1,087,389
General and administrative	325,150	509,498	904,828	1,904,300
Share-based compensation (Note 11)	-	45,684	-	40,510
Legal fees	15,751	75,467	126,198	183,140
Salaries and benefits	540,356	961,550	951,524	1,810,710
Transfer agent and filing fees	7,770	35,739	12,810	40,169
Operating Profit / (Loss)	\$ (23,193)	\$ (301,666)	\$ (2,083,041)	(3,639,465)
Other items				
Foreign exchange gain (loss)	46	(482)	88	(387)
Interest (expense) /income	(191,296)	(257,906)	(219,303)	(341,895)
Discount on Warrants expense	-	-	-	(43,333)
Other loss	(773,841)	(773,841)	46,670	46,670
Other items Profit / (Loss)	\$ (998,091)	\$ (1,065,229)	\$ (172,545)	(338,945)
Net Profit / (Loss)	\$ (988,284)	\$ (1,333,895)	\$ (2,255,586)	\$ (3,978,410)
Net loss attributable to;				
Company's Shareholders	(988,284)	(1,333,895)	(1,939,017)	(3,150,740)
Non-controlling interests	-	-	(316,569)	(827,670)
Net Profit / (Loss)	(988,284)	(1,333,895)	(2,255,586)	(3,978,410)
Exchange difference on translating foreign operations	(55,406)	(204,093)	(1,437,952)	(2,132,726)
Net Profit / (Loss) and comprehensive Profit / (Loss)	\$ (1,043,690)	\$ (1,537,988)	\$ (3,693,538)	\$ (6,111,136)
Basic and diluted Profit / (Loss) per share (Note 11)	\$ (0.96)	\$ (1.51)	\$ (0.01)	\$ (0.22)
Weighted average number of common shares outstanding - basic and diluted	1,023,248	1,017,842	21,852,477	18,158,593

The notes to these condensed interim consolidated financial statements are an integral part of these statements.

JIVA Technologies Inc. (Formerly PlantX Life Inc.)

Condensed Interim Consolidated Statements of Cash Flows

For the Six Months ended September 30, 2024 and 2023

(Expressed in Canadian Dollars)

	2024	2023
Operating activities		
Net loss for the Period	\$ (1,537,988)	\$ (3,978,410)
Items not involving cash:		
Share-based compensation	45,684	40,510
Discount on warrants	773,841	-
Depreciation	3,999	459,462
Amortization of intangible assets	74,339	
Interest expense	257,906	107,761
Net changes in non-cash working capital:		
Receivables	(54,833)	102,000
Inventories	36,249	152,993
Prepaid and deposits	6,990	(19,651)
Other assets	4,599	924
Accounts payable and other liabilities	(261,656)	3,907,091
Unearned revenue	3,874	(598)
Other liabilities	-	94,975
Due from (to) related parties	149,514	45,213
Net cash (used) / inflow in operating activities	\$ (497,482)	\$ 912,270
Investing activities		
Addition of right of use of asset	-	(388,558)
Net cash inflow / (used) in investing activities	\$ -	\$ (388,558)
Financing activities		
Loans movement	801,306	2,766,159
Payment of lease liability	(85,218)	(507,680)
Net cash (used) / inflow in financing activities	716,088	2,258,479
Effect of foreign exchange on cash and cash equivalents	(204,093)	(2,046,902)
Net change in cash	14,513	735,289
Cash, beginning	73,937	159,157
Cash, ending	\$ 88,450	\$ 894,446
Supplemental disclosure:		
Shares issued – (conversion of debt)	142,857	25,840
Share based compensation	-	1,191

The notes to these condensed interim consolidated financial statements are an integral part of these statements.

JIVA Technologies Inc. (Formerly PlantX Life Inc.)
Condensed Interim Consolidated Statements of Changes in Shareholders' (Deficit) Equity
(Expressed in Canadian Dollars)

	Common Share Capital		Obligation to issue shares	Contributed Surplus	Accumulated Other Comprehensive Income	Accumulated Deficit	Non-controlling interest	Total
	Number of Shares	Amount						
Balance, March 31, 2023	108,644	\$ 59,506,085	\$ 208,026	\$ 25,314,640	\$ 1,202,419	\$ (104,138,057)	\$ (156,038)	\$ (18,062,925)
Shares issued for vested RSU and PSU (Note 11)	292	409	-	(409)	-	-	-	-
Share-based compensation	135,085	35,325	-	5,185	-	-	-	40,510
Net loss of the period	-	-	-	-	(2,132,726)	(3,150,740)	(827,670)	(6,111,136)
Balance, September 30, 2023	28,362,598	60,754,987	208,026	25,319,416	(930,307)	(99,809,538)	(8,462,967)	(22,920,383)
Balance, March 31, 2023	108,644	59,506,085	208,026	25,314,640	1,202,419	(93,743,889)	(10,550,206)	(18,062,925)
Shares issued for vested RSU and PSU (Note 11)	9	409	-	(409)	-	-	-	-
Shares issued (conversion of debts)	839,222	1,513,168	-	-	-	-	-	1,513,168
Share-based compensation	3,973	35,325	-	45,683	-	-	-	81,008
Shares issued - Little West	1,706	3,044	-	(3,044)	-	-	-	-
Shares issued as per settlement agreement	58,824	100,000	-	-	-	-	-	100,000
Non-controlling interest	-	-	-	-	(1,236,836)	-	10,550,206	9,313,370
- Net loss of the period	-	-	-	-	-	(5,014,710)	-	(5,014,710)
Balance, March 31, 2024	1,012,378	61,158,031	208,026	25,356,870	(34,417)	(98,758,599)	-	(12,070,089)
Shares issued (conversion of debts)	142,857	100,000	-	-	-	-	-	100,000
- Net loss of the period	-	-	-	-	(204,093)	(1,333,894)	-	(1,537,987)
Balance, September 30, 2024	1,155,235	\$ 61,258,031	\$ 208,026	\$ 25,356,870	\$ (238,510)	\$ (100,092,493)	\$ -	\$ (13,508,076)

The notes to these condensed interim consolidated financial statements are an integral part of these statements.

JIVA Technologies Inc.

Notes to Condensed Interim Consolidated Financial Statements

For the Six Months ended September 30, 2024 and 2023

(Expressed in Canadian Dollars)

1. Nature of Operations

JIVA Technologies Inc. (“JIVA” or the “Company”) is incorporated under the laws of the province of British Columbia. JIVA was formerly an exploration stage company engaged in the acquisition and exploration of mineral resource properties in Canada.

JIVA is a reporting issuer in the jurisdictions of British Columbia, Alberta and Ontario and lists its Common Shares for trading on the Canadian Securities Exchange (“CSE”) under the new symbol “JIVA”, on the OTCQB® Venture Market under the symbol “PLTXF” and on the Frankfurt Stock Exchange under the symbol “WNT1”.

The head office of the Company is located at 1861 Mamquam Road Squamish British Columbia V8B 0H5 Canada.

On October 6, 2023 JIVA transferred a collection of assets (the “Subsidiary Assets”) in exchange for 50.9% of the total issued and outstanding shares of Veg House Holdings Inc. These assets encompass wholly owned subsidiaries including Vegaste Technologies US Corp., Little West, Plant Based Deli LLC, and PlantX Living Inc., along with the Company’s 53% ownership stake in Portfolio Coffee Inc. and 51% ownership in Eh Coffee Corp.

On November 5, 2024, PlantX Life Inc. (VEGA) announced a name and symbol change to JIVA Technologies Inc. (“JIVA”)

These condensed interim consolidated financial statements were reviewed and approved by the Board of Directors and authorized for issued on **Nov 29, 2024**.

2. Going Concern Assumption

These condensed interim consolidated financial statements have been prepared on the basis of accounting principles applicable to a going concern under International Financial Reporting Standards (“IFRS”). The use of these principles under IFRS assumes that the Company will continue in operation for the foreseeable future and will be able to realize assets and discharge its liabilities in the normal course of operations. The Company continues to incur operating losses, which casts significant doubt about the Company’s ability to continue as a going concern.

During the six months ended September 30, 2024, the Company’s net losses are \$(1,333,895) (September 30, 2023, \$(3,978,410)), cash flow from operations \$(497,482) (September 30, 2023; \$912,270) and the working capital deficit is \$ (14,543,353) (March 31, 2024: \$(6,507,510)).

In assessing whether the going concern assumption is appropriate, management takes into account all available information about the future, which is at least, but not limited to, twelve months from the end of the reporting period. Management is aware, in making its assessment, of uncertainties related to events or conditions that cast significant doubt upon its ability to continue as a going concern that these uncertainties are material and, therefore, that it may be unable to realize its assets and discharge its liabilities in the normal course of business.

Management’s current strategy is to control costs while pursuing opportunities within various market sectors. Management recognizes the Company’s need to increase its cash reserves if it intends to pursue its plans and has evaluated its potential sources of funds. Although management intends to assess and act on these options throughout the course of the year, there can be no assurance that the steps management take will be successful.

In the event that existing cash resources and cash flow from operations, together with the proceeds from any future financings are insufficient to cover planned expenditures, management will allocate available resources in such manner as deemed to be in the Company’s best interest. This may result in a significant reduction in the scope of existing and planned operations. Accordingly, these condensed interim consolidated financial statements do not give effect to adjustments that would be necessary should the Company be unable to continue as a going concern and therefore to realize its assets and discharge its liabilities and commitments in other than the normal course of business and at amounts

JIVA Technologies Inc.
Notes to Condensed Interim Consolidated Financial Statements
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(Expressed in Canadian Dollars)

different from those in the accompanying condensed interim consolidated financial statements. These adjustments could be material.

3. Basis of presentation and measurement

These condensed interim consolidated financial statements of the Company have been prepared in accordance with International Accounting Standard (“IAS”) 34, Interim Financial Reporting, and should be read in conjunction with the Company’s audited consolidated financial statements for the year ended March 31, 2024 (“last annual financial statements”), which were prepared in accordance with International Financial Reporting Standards (“IFRS”).

These condensed interim consolidated financial statements of the Company have been prepared based on historical costs, modified where applicable. These condensed interim consolidated financial statements are presented in Canadian dollars.

The preparation of these condensed interim consolidated financial statements requires management to make judgments and estimates and form assumptions that affect the reported amounts of assets and liabilities at the date of the condensed interim consolidated financial statements and reported amounts of revenues and expenses during the reporting period. Such estimates primarily relate to unsettled transactions and events as of the date of the condensed interim consolidated financial statements. On an ongoing basis, management evaluates its judgments and estimates in relation to assets, liabilities, revenues, and expenses. The critical judgments and significant estimates in applying accounting policies that have the most significant effect on the amounts recognized in the condensed interim consolidated financial statements are outlined in Note 4 of the last annual financial statements. There have been no significant changes in the Company’s judgments and estimates applied during the six months ended September 30, 2024.

The Company has performed an assessment of new and revised standards issued by the IASB that are not yet effective.

The Company has assessed that the impact of adopting these accounting standards on its financial statements would not be material.

4. Basis of consolidation

These condensed interim consolidated financial statements incorporate the financial statements of the Company and entities controlled by the Company (its subsidiaries). Control exists when the Company has power over an investee, exposure or rights, to variable returns from its involvement with the investee and the ability to use its power over the investee to affect the amount of the Company’s returns.

The condensed interim consolidated financial statements include the financial statements of the Company and its significant subsidiaries listed in the following table as of **September 30, 2024**;

Name	Country of incorporation	Functional currency	(%) Equity interest as at September 30, 2024
Bloombox Club Ltd. (“Bloombox”)	UK	Pound Sterling	100%
Bloombox UG	Germany	Euro	100%
PlantX Living Squamish Inc. (“Score”)	Canada	Canadian Dollar	100%
PlantX Life UK Ltd	UK	Pound Sterling	100%

All intercompany transactions, balances and any unrealized gains and losses from intercompany transactions are eliminated on consolidation.

JIVA Technologies Inc.

Notes to Condensed Interim Consolidated Financial Statements

For the Six Months ended September 30, 2024 and 2023

(Expressed in Canadian Dollars)

5. Risk Management and Financial Instruments

The Company's financial instruments consist of cash, trade receivable, accounts payable and accrued liabilities, loans payable, due to and from related parties. Fair value of financial assets and liabilities, information related to risk management positions and discussion of risks associated with financial assets and liabilities are presented as follows:

Fair value

IFRS 13 establishes a fair value hierarchy that reflects the significance of inputs used in making fair value measurements as follows:

- Level 1 quoted prices in active markets for identical assets or liabilities;
- Level 2 inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. from derived prices); and
- Level 3 inputs for the asset or liability that are not based upon observable market data.

As at September 30, 2024, the fair value of cash was determined using level 1 inputs. Contingent consideration is accounted for at FVTPL as a Level 3 fair value measurement, and is revalued at each reporting period. The fair value is determined by estimating the expected earnout and redemption amount that will ultimately be payable.

Credit risk

Credit risk is the risk of financial loss to the Company if a customer or a counterparty to a financial instrument fails to meet its contractual obligations. The Company's primary exposure to credit risk is in its cash accounts and trade receivable. The Company manages credit risk, in respect of cash, by placing cash at major Canadian financial institutions. Accounts receivable mainly consists of receivables from its customers.

Liquidity risk

Liquidity risk is the risk that the Company may encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash, another financial asset or equity instrument. Liquidity risk is managed by maintaining appropriate levels of cash and cash equivalents. The Company also manages liquidity risk by continuously monitoring actual and projected cash flows. To the extent the Company does not believe it has sufficient liquidity to meet its obligations, it will consider generating funds from additional sources of financing or other strategic alternatives. The Company's liquidity may be adversely affected if its access to the capital and debt markets is hindered, whether as a result of a downturn in general market conditions, or as a result of conditions specific to the Company. If any of these events were to occur, they could adversely affect the financial performance of the Company.

At September 30, 2024, the Company had a cash balance of \$88,450 (March 31, 2024: \$73,937) and current liabilities of \$14,764,545 (March 31, 2024: \$6,707,194).

Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates and interest rates, will affect the Company's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return on capital. As at September 30, 2024, market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

JIVA Technologies Inc.

Notes to Condensed Interim Consolidated Financial Statements

For the Six Months ended September 30, 2024 and 2023

(Expressed in Canadian Dollars)

Currency risk:

The Company is party to financial instruments or enters into transactions that are denominated in currencies other than its functional currency. Consequently, the Company is exposed to translation risk in which other foreign currencies change in a manner that has an adverse effect on the value of the Company's assets or liabilities denominated in its operational currency. This risk is mitigated by timely payment of creditors and monitoring of foreign exchange fluctuations by management. The Company does not hedge against movements in foreign currency exchange rates.

Interest rate risk:

Interest rate risk refers to the risk of loss due to adverse movements in interest rates. Interest rate risk consists of a) the extent that payments made or received on the Company's monetary assets and liabilities are affected by changes in the prevailing market interest rates, and b) to the extent that changes in prevailing market rates differ from the interest rate in the Company's monetary assets and liabilities. Interest rate risk on the loan is limited due to the fact that it has a fixed rate of interest.

Other price risk:

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

Capital Risk Management

The Company's objective when managing capital is to safeguard the Company's ability to continue as a going concern. The Company considers the items included in shareholders' equity as capital. The Company's primary source of capital comes from the issuance of capital stock.

The Company manages and adjusts its capital structure when changes in economic conditions occur. To maintain or adjust the capital structure, the Company may seek to additional funding through issuance of new shares or new debt. The Company may require additional capital resources to meet its administrative overhead expenses in the long term. The Company believes it will be able to raise capital as required in the long-term but recognizes there will be risks involved that may be beyond its control. The Company is not subject to external capital requirements and there were no changes to the Company approach to the management of capital.

6. Prepaid and Deposits

	September 30, 2024		March 31, 2024
Office and Insurance	\$	-	\$ 14,768
Consulting		-	5,914
Advance and Deposits		-	15,567
	\$	-	\$ 36,249

7. Accounts Payable and Accrued Liabilities

	September 30, 2024		March 31, 2024
Accounts payable	\$	3,524,728	\$ 3,793,073
Accrued liabilities		1,456,289	1,447,113
	\$	4,981,017	\$ 5,240,186

JIVA Technologies Inc.

Notes to Condensed Interim Consolidated Financial Statements
For the Six Months ended September 30, 2024 and 2023
(Expressed in Canadian Dollars)

8. Right-of-Use Assets and Liabilities

The following is the continuity of lease liabilities as at and for the six months ended September 30, 2024:

Right-of-use asset:		
Balance, March 31, 2023	\$	4,643,572
Disposal		(4,148,141)
Depreciation		(148,668)
Balance, March 31, 2024		346,763
Depreciation		(74,334)
Foreign exchange		-
Balance, September 30, 2024	\$	272,429

Lease liability:		
Balance, March 31, 2023	\$	7,009,117
Disposal		(6,909,530)
Accrued interest		431,043
Payment		(170,436)
Foreign exchange translation		1,812
Balance, September 30, 2023	\$	(362,006)
Less: current portion		(155,885)
Non-current portion	\$	(206,121)
Balance, March 31, 2024	\$	362,006
Disposal		-
Accrued interest		8,247
Payment		(85,218)
Balance, September 30, 2024	\$	(285,035)
Less: current portion		(157,842)
Non-current portion	\$	(127,193)

JIVA Technologies Inc.

Notes to Condensed Interim Consolidated Financial Statements For the Six Months ended September 30, 2024 and 2023 (Expressed in Canadian Dollars)

9. Property and Equipment

	Office Equipment	Machinery and Equipment	Furniture and Fixtures	Building Improvements	Total
Cost:					
Balance, March 31, 2023	\$ 869,978	\$ 911,554	\$ 190,100	\$ 525,046	\$ 2,496,678
Addition / Disposal	(869,978)	(911,554)	(33,643)	(525,046)	(2,340,221)
Balance, March 31, 2024	-	-	156,457	-	156,457
FX translation	-	-	-	-	-
Balance, September 30, 2024	\$ -	\$ -	\$ 156,457	\$ -	\$ 156,457
Amortization:					
Balance, March 31, 2023	\$ (862,380)	(905,253)	(75,066)	(513,197)	(2,355,896)
Charge for the year	862,380	905,253	5,533	513,197	2,355,896
Balance, March 31, 2024	\$ -	\$ -	\$ (69,533)	\$ -	\$ (69,533)
Disposal:	\$ -	\$ -	\$ -	\$ -	\$ -
Charge for the period	\$ -	\$ -	\$ (3,999)	\$ -	\$ (3,999)
Balance, September 30, 2024	\$ -	\$ -	\$ (75,532)	\$ -	\$ (75,532)
Net book value:					
Balance, March 31, 2024	\$ -	\$ -	\$ 86,924	\$ -	\$ 86,924
Balance, September 30, 2024	\$ -	\$ -	\$ 82,925	\$ -	\$ 82,925

10. Related Party Transactions

Related parties include key management personnel and the entities controlled or directed by key management personnel. Key management personnel include Board of Directors and key executives of the Company together with certain individuals responsible for outsourced services who in the opinion of the Company have satisfied relevant criteria to be considered, key management personnel under applicable accounting standards based on the information available as of the date of issuance of these condensed interim consolidated financial statements.

11. Share Capital and Reserves

Share capital

The Company's authorized share capital consists of:

- an unlimited number of Common Shares without par value; and
- an unlimited number of preferred shares without special rights or restrictions attached.

As of September 30, 2024, the Company had 1,155,235 (September 30, 2023 28,362,598) Common Shares outstanding.

During the six month ended September 30, 2024, the Company issued a total of 142,857 Common Shares in accordance with the terms of arrangement.

JIVA Technologies Inc.

Notes to Condensed Interim Consolidated Financial Statements

For the Six Months ended September 30, 2024 and 2023

(Expressed in Canadian Dollars)

Basic and diluted loss per share

The calculation of basic and diluted loss per share for the six months ended September 30, 2024 was based on the net losses attributable to common shareholders of \$(1,333,895) (September 30, 2023 – \$(3,978,410)) and the weighted average number of Common Shares outstanding of 1,017,842 (September 30, 2023 – 18,158,593).

12. Revenue and Geographic Information

Revenue derived from customers located in the following geographic areas:

	September 30, 2024	September 30, 2023
Canada	\$ 2,430,707	\$ 2,779,564
United Kingdom	341,277	372,184
United States	-	2,803,200
	\$ 2,771,984	\$ 5,954,948

As at September 30, 2024, the Company recognized unearned revenue of \$152,670 (March 31, 2024 - \$148,796) which represents payments received for products shipped subsequent to the period end.

13. Loans Payable

The Company assumed from the acquisition of Bloombox a £50,000 6-year unsecured UK government loan with no interest for the first 12 months as a result of the acquisition. The loan is payable with 60 monthly installments of £833 starting payments on June 13, 2021. The carrying value of the loan as of September 30, 2024, is \$14,393 (March 31, 2024: \$14,393).

The Company received an advance from YL I Limited for (£155,000) on June 23, 2022, with repayable using a 17% remittance rate based on specified online sales. The carrying value of the loan as of September 30, 2024, is \$33,000 (March 31, 2024: \$33,000). In August 2024, YL I Limited waived the loan and accordingly, the company recorded it as other income.

The Company received an advance from CTF Clear Finance Technology Inc ("Clearco") for \$501,650 (USD \$395,000) on December 8, 2021, with \$561,340 (USD \$442,000) repayable using a 20% remittance rate based on specified online sales and \$476,250 (USD \$375,000) advances on March 11, 2022, with \$553,400 (USD \$420,000) repayable using 20% remittance rate. In May 2022, the Company received an additional advance from Clearco for \$ 352,000 (USD \$275,000) with \$394,000 (USD \$ 308,000) repayable using a 20% remittance rate. Remittance to Clearco will continue until the total remittance payments equal the repayable amount. The carrying value of the loan as of September 30, 2024, is \$493,769 (March 31, 2024: \$482,404).

During the year ended March 31, 2022, the Company received an aggregate \$60,000 from Canada Emergency Business Account ("CEBA"). The interest-free loan is used to finance operating costs which was offered by the Government of Canada through the Company's bank in response to the COVID-19 pandemic Commencing on January 1, 2024, interest will accrue on the balance of the term of the loan at the rate of 5% fixed interest per year. The carrying value of the loan as of September 30, 2024, is \$40,000 (March 31, 2022: \$40,000.) The loan is used to finance operating costs.

On July 25, 2022, the Company obtained debt financing whereby it may borrow a principal amount of up to \$10,000,000 from an arm's length creditor pursuant to the terms and subject to the conditions of a secured convertible promissory note issued to the Holder (the "Convertible Note"). The Convertible Note bear's interest at a rate of 5.0% per annum, payable monthly and matures on May 1, 2025. The holder has the right to convert at its discretion, in whole or in part the

JIVA Technologies Inc.

Notes to Condensed Interim Consolidated Financial Statements

For the Six Months ended September 30, 2024 and 2023

(Expressed in Canadian Dollars)

outstanding eligible conversion amount into Common Shares at the closing trading price of the Common Shares on the last trading day immediately prior to the delivery of the conversion notice. The conversion price shall not be less than \$0.05 per Common Shares. The carrying value of the loan as of September 30, 2024, is \$8,223,058 (March 31, 2024: 7,404,377). Subsequent to the period ended September 30 2024 the company repaid CAD 438,800 to the lender.

Subsequent to the period ended September 30, 2024, PlantX Squamish has received an advance amounting to CAD 198,800 and CAD 250,000 repayable using 20% and 11.75% of sales, respectively to Merchant and Square Canada Inc. (Square).

14. Investment in Veg House Holding Inc

On October 6, 2023, the Company transferred a collection of assets in exchange for 6,000,000 shares of the total issued and outstanding shares of Veg House Holdings Inc. These transferred assets encompass wholly owned subsidiaries including Vegaste Technologies US Corp., Little West LLC, Plant Based Deli LLC, and PlantX Living Inc., along with the Company's 53% ownership stake in Portfolio Coffee Inc. and 51% ownership in Eh Coffee Corp. Accordingly the results of these entities have been recorded in the financial statements up to the date of October 6, 2023.

In January 2024, the Company partially settled a secured loan by transferring 2,250,000 shares valued at USD 1.00 per share of Veg House Holding Inc. In addition, the Company sold 2,690,100 shares of Veg House Holding Inc at USD 1.00 per share. The remaining 1,059,900 shares of Veg House Holding Inc., have been recorded as equity instruments, because the company considers this as a strategic investment, and therefore designated at fair value through OCI at USD 1.00 per share.

During the quarter ended September, 30 2024 the company has made a provision of CAD 807,204 (September, 30 2023 nil).

JIVA Technologies Inc. (formerly PlantX Life Technologies Corp.)

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15. Segment Information

The operating segments of the Company are identified as Bloombox, Score ("Squamish"), & PlantX UK. In determining the operating segments, management considered the product mix as well as the geographical segments that the business units sell under. Disclosure by segment pertaining to income statement transactions are for the six months ended September 30, 2024, and 2023. The asset and liability balances are as at September 30, 2024 and March 31, 2024.

Income statement items:

September 30, 2024	PlantX Life	PlantX Living	Bloombox	Squamish	Israel	Little West	Plant Based Deli	PlantX UK	PlantX Nevada	EH & Portfolio Coffee	PlantX Midwest	Veg House	Consolidated
Revenue	\$ -	\$ -	\$ 198,574	\$ 2,430,707	\$ -	\$ -	\$ -	\$ 142,703	\$ -	\$ -	\$ -	\$ -	\$ 2,771,984
Cost of sales	\$ -	\$ -	\$ (123,535)	\$ (789,596)	\$ -	\$ -	\$ -	\$ (69,078)	\$ -	\$ -	\$ -	\$ -	\$ (982,209)
Gross margin	\$ -	\$ -	\$ 75,039	\$ 1,641,111	\$ -	\$ -	\$ -	\$ 73,625	\$ -	\$ -	\$ -	\$ -	\$ 1,789,775
Net loss before taxes	\$ (1,429,360)	\$ -	\$ (92,596)	\$ 200,740	\$ -	\$ -	\$ -	\$ (12,679)	\$ -	\$ -	\$ -	\$ -	\$ (1,333,895)

September 30, 2023	PlantX Life	PlantX Living	Bloombox	Squamish	Israel	Little West	Plant Based Deli	PlantX UK	PlantX Nevada	EH & Portfolio Coffee	PlantX Midwest	Veg House	Consolidated
Revenue	\$ 5,511	\$ 66,767	\$ 353,675	\$ 2,396,243	\$ -	\$ 1,717,522	\$ 234,942	\$ 18,509	\$ -	\$ 316,553	\$ 835,318	\$ 9,908	\$ 5,954,948
Cost of sales	\$ (8,392)	\$ (47,773)	\$ (198,003)	\$ (1,004,498)	\$ -	\$ (1,151,503)	\$ (142,942)	\$ (11,253)	\$ -	\$ (267,513)	\$ (537,596)	\$ (6,934)	\$ (3,376,407)
Gross margin	\$ (2,881)	\$ 18,994	\$ 155,672	\$ 1,391,745	\$ -	\$ 566,019	\$ 92,000	\$ 7,256	\$ -	\$ 49,040	\$ 297,722	\$ 2,974	\$ 2,578,541
Net loss before taxes	\$ (1,310,268)	\$ (233,744)	\$ (101,274)	\$ (14,458)	\$ -	\$ (208,880)	\$ (103,895)	\$ (41,794)	\$ -	\$ (60,274)	\$ (1,003,896)	\$ (899,928)	\$ (3,978,410)

Balance Sheet items:

As at Sep 30, 2024	PlantX Life	PlantX Living	Bloombox	Squamish	Israel	Little West	Plant Based Deli	PlantX UK	PlantX Nevada	EH & Portfolio Coffee	PlantX Midwest	Veg House	Consolidated
Assets	\$ 822,848	\$ -	\$ 25,409	\$ 524,541	\$ -	\$ -	\$ -	\$ 10,864	\$ -	\$ -	\$ -	\$ -	\$ 1,383,662
Liabilities	\$ (12,047,212)	\$ -	\$ (1,367,704)	\$ (891,152)	\$ (268,181)	\$ -	\$ -	\$ (104,619)	\$ (212,870)	\$ -	\$ -	\$ -	\$ (14,891,738)
As at March 31, 2024	PlantX Life	PlantX Living	Bloombox	Squamish	Israel	Little West	Plant Based Deli	PlantX UK	PlantX Nevada	EH & Portfolio Coffee	PlantX Midwest	Veg House	Consolidated
Assets	\$ 1,629,191	\$ -	\$ 27,722	\$ 581,102	\$ -	\$ -	\$ -	\$ 9,588	\$ -	\$ -	\$ -	\$ -	\$ 2,247,603
Liabilities	\$ (11,664,033)	\$ -	\$ (1,168,024)	\$ (917,412)	\$ (268,181)	\$ -	\$ -	\$ (87,172)	\$ (212,870)	\$ -	\$ -	\$ -	\$ (14,317,692)

JIVA Technologies Inc.

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16. Contingencies and commitments

Subsequent to the period ended September 30, 2024, the former legal counsel, a limited liability partnership, filed a claim against the company for non-payment of outstanding legal fees in the amount of CAD 762,912. At the date of the issuance of these financial statements, the Company is considering its options and response. The invoices issued to the company have been recorded as of the period ended September 30, 2024.