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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM 6-K

**REPORT OF FOREIGN PRIVATE ISSUER
PURSUANT TO RULE 13a-16 OR 15d-16
OF THE SECURITIES EXCHANGE ACT OF 1934**

For the month of May 2026

Commission File Number: 001-40472

A2Z CUST2MATE SOLUTIONS CORP.
(Registrant)

**1600-609 Granville Street
Vancouver, British Columbia V7Y 1C3 Canada
(Address of Principal Executive Offices)**

Indicate by check mark whether the Registrant files or will file annual reports under cover of Form 20-F or Form 40-F.

Form 20-F ☒ Form 40-F ☐

Exhibit 99.1 and **Exhibit 99.2** are hereby incorporated by reference into the registrant's Registration Statement on [Form F-3](#) (File No. 333-271226), to be a part thereof from the date on which this report is submitted, to the extent not superseded by documents or reports subsequently filed or furnished.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

A2Z CUST2MATE SOLUTIONS CORP.
(Registrant)

Date May 14, 2026

By /s/ Gadi Graus
Gadi Graus
Chief Executive Officer

EXHIBIT INDEX

Exhibit	Description of Exhibit
99.1	<u>Unaudited Condensed Consolidated Interim Financial Statements for the three months ended March 31, 2026</u>
99.2	<u>Management's Discussion and Analysis for the three months ended March 31, 2026</u>
99.3	<u>Certificate of Interim Filings CEO dated May 14, 2026</u>
99.4	<u>Certificate of Interim Filings CFO dated May 14, 2026</u>
101.INS	Inline XBRL Instance Document
101.SCH	Inline XBRL Taxonomy Extension Schema Document
101.CAL	Inline XBRL Taxonomy Extension Calculation Linkbase Document
101.LAB	Inline XBRL Taxonomy Extension Label Linkbase Document
101.PRE	Inline XBRL Taxonomy Extension Presentation Linkbase Document
101.DEF	Inline XBRL Taxonomy Extension Definition Linkbase Document
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

Exhibit 99.1

A2Z Cust2Mate Solutions Corp.

CONDENSED CONSOLIDATED INTERIM
FINANCIAL STATEMENTS

FOR THE THREE MONTHS ENDED
March 31, 2026

(Unaudited)
(Expressed in US Dollars)

A2Z CUST2MATE SOLUTIONSCORP.
CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(Unaudited)
(Expressed in US Dollars)

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A2Z CUST2MATE SOLUTIONS CORP.
CONDENSED CONSOLIDATED INTERIM STATEMENTS OF FINANCIAL POSITION
(Unaudited)
(Expressed in Thousands of US Dollars, except per share data)

	March 31, 2026	December 31, 2025
ASSETS		
Current assets		
Cash and cash equivalents	\$ 16,208	\$ 13,525
Short-term deposits	473	384
Financial assets at fair value (note 3)	40,664	55,642
Inventories (note 4)	5,536	3,891
Trade receivables, net	3,537	3,034
Other accounts receivable	3,481	2,937
Total current assets	69,899	79,413
Non-current assets		
Intangible asset	637	637
Long term financial asset at fair value	340	333
Long-term trade receivables	2,345	1,221
Property, equipment and right of use assets, net	3,600	3,556
Total non-current assets	6,922	5,747
Total Assets	\$ 76,821	\$ 85,160
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current liabilities		
Current portion of long-term loans	\$ 8	\$ 9
Lease liability	846	819
Trade payables	4,132	3,348
Other accounts payable	1,625	2,200
Warrant Liability (note 5)	-	576
Total current liabilities	6,611	6,952
Non-current liabilities		
Lease liability	1,536	1,758
Long term loans	28	29
Total non-current liabilities	1,564	1,787
Total liabilities	8,175	8,739
Equity		
Share capital and additional paid in capital (note 6)	210,362	206,953
Warrant Reserve	10,147	10,147
Accumulated other comprehensive loss	(1,296)	(1,872)
Reserve with respect to transactions with non-controlling interests	927	927
Treasury stock	(3,479)	-
Accumulated losses	(146,259)	(138,187)
Total equity attributable to Company shareholders	70,402	77,968
Non-controlling interests	(1,756)	(1,547)
Total equity	68,646	76,421
Total liabilities and equity	\$ 76,821	\$ 85,160

May 14, 2026	“Yonathan De Yonge”	“Gadi Graus”
Date of approval of the financial statements	Yonathan De Yonge - Director	Gadi Graus Chief Executive Officer

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

A2Z CUST2MATE SOLUTIONS CORP.
CONDENSED CONSOLIDATED INTERIM STATEMENTS OF LOSS AND COMPREHENSIVE LOSS
(Unaudited)
(Expressed in Thousands of US Dollars, except per share data)

	For the period of three Months Ended March 31,	
	2026	2025
Revenues (note 8)	\$ 3,317	\$ 1,547
Cost of revenues	3,178	967
Gross profit	<u>139</u>	<u>580</u>
Expenses:		
Research and development costs	\$ 2,930	\$ 1,311
Sales and marketing costs	2,194	428
General and administration expenses	3,042	5,416
Operating loss	<u>(8,027)</u>	<u>(6,575)</u>
Gain on revaluation of warrant liabilities (note 5)	-	400
Financial income	160	449
Financial expenses	(414)	(39)
Net loss for the period from continuing operations	<u>(8,281)</u>	<u>(5,765)</u>
Net loss for the period from discontinued operations	<u>-</u>	<u>(989)</u>
Net loss for the period	<u>\$ (8,281)</u>	<u>\$ (6,754)</u>
Net loss attributable to non-controlling interests	(209)	(332)
Net loss attributable to controlling shareholders	<u>(8,072)</u>	<u>(6,422)</u>
Net loss for the period	<u>\$ (8,281)</u>	<u>\$ (6,754)</u>
Other comprehensive income		
Item that will not be reclassified to profit or loss:		
Adjustments arising from translating financial statements of foreign operations	576	810
Other comprehensive income	<u>576</u>	<u>810</u>
Total comprehensive loss for the period	<u>\$ (7,705)</u>	<u>\$ (5,944)</u>
Comprehensive loss attributable to non-controlling interests	(209)	(332)
Comprehensive loss attributable to the Company's shareholders	<u>(8,072)</u>	<u>(6,422)</u>
Basic and diluted loss per share from continuing operations	<u>\$ (0.18)</u>	<u>\$ (0.16)</u>
Basic and diluted loss per share from discontinued operations	<u>\$ -</u>	<u>\$ (0.03)</u>
Weighted average number of shares outstanding	<u>44,519,493</u>	<u>33,029,519</u>

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

A2Z CUST2MATE SOLUTIONS CORP.
CONDENSED CONSOLIDATED INTERIM STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY

(Unaudited)

(Expressed in Thousands of US Dollars, except per share data)

	Ordinary share capital			Accumulated	Transactions			Non-	Total
	Number of	Additional	Warrant	Other	with non-	Accumulated	Treasury stock	controlling	Equity
	shares	paid in	reserve	Comprehensive	controlling	deficit		interest	
Balance – December 31, 2025	43,888,042	\$ 206,953	\$ 10,147	\$ (1,872)	\$ 927	\$ (138,187)	\$ -	\$ (1,547)	\$76,421
Net loss for the period	-	-	-	-	-	(8,072)	-	(209)	(8,281)
Adjustments arising from translating financial statements of foreign operations	-	-	-	576	-	-	-	-	576
Net comprehensive profit (loss) for the period	-	-	-	576	-	(8,072)	-	(209)	(7,705)
Exercise of options <i>(note 6(b))</i>	4,000	12	-	-	-	-	-	-	12
Exercise of RSUs <i>(note 6(a))</i>	400,000	-	-	-	-	-	-	-	-
Exercise of warrants <i>(note 6(c))</i>	252,967	1,522	-	-	-	-	-	-	1,522
Purchase of treasury stock <i>(note 6(d))</i>	-	-	-	-	-	-	(3,479)	-	(3,479)
Share based compensation <i>(notes 7(b), c))</i>	-	1,875	-	-	-	-	-	-	1,875
Balance - March 31, 2026	44,545,009	\$ 210,362	\$ 10,147	\$ (1,296)	\$ 927	\$ (146,259)	\$ (3,479)	\$ (1,756)	\$68,646

A2Z CUST2MATE SOLUTIONS CORP.**CONDENSED CONSOLIDATED INTERIM STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY (DEFICIT)**

(Unaudited)

(Expressed in Thousands of US Dollars, except per share data)

	Ordinary share capital			Accumulated Other Comprehensive Loss	Transactions with non- controlling interests	Accumulated deficit	Non- controlling interest	Total Equity
	Number of shares	Additional paid in capital	Warrant reserve					
Balance – December 31, 2024	29,590,297	\$ 83,120	\$ 30,863	\$ (549)	\$ 927	\$ (100,452)	\$ (7,065)	\$ 6,844
Net loss for the period	-	-	-	-	-	(6,422)	(332)	(6,754)
Adjustments arising from translating financial statements of foreign operations	-	-	-	810	-	-	-	810
Net comprehensive profit (loss) for the period	-	-	-	810	-	(6,422)	(332)	(5,944)
Issuance of share in January 2025 financing round	4,748,150	27,395	-	-	-	-	-	27,395
Transactions with non-controlling interests	-	(8,117)	-	-	-	-	6,267	(1,850)
Exercise of RSUs	20,000	-	-	-	-	-	-	-
Exercise of warrants	528,507	1,020	-	-	-	-	-	1,020
Share based compensation	-	3,869	-	-	-	-	-	3,869
Balance - March 31, 2025	<u>34,886,954</u>	<u>\$ 107,287</u>	<u>\$ 30,863</u>	<u>\$ 261</u>	<u>\$ 927</u>	<u>\$ (106,874)</u>	<u>\$ (1,130)</u>	<u>\$ 31,334</u>

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

A2Z CUST2MATE SOLUTIONS CORP.
CONDENSED CONSOLIDATED INTERIM STATEMENTS OF CASH FLOWS
(Unaudited)
(Expressed in Thousands of US Dollars, except per share data)

	For the period of three months ended March 31	
	2026	2025
Cash flows from operating activities		
Net loss for the period	\$ (8,281)	\$ (6,754)
Adjustments to reconcile net loss to net cash provided by operating activities:		
Amortization and depreciation	298	151
Share based compensation	1,875	3,869
Gain on revaluation of warrant liability	-	(400)
Gain from revaluation of investment in associate	(7)	-
Change in long term trade receivables	(1,124)	-
Change in severance liability	-	(3)
Change in inventory	(1,645)	15
Change in trade receivables	(503)	(121)
Change in other accounts receivables	(544)	(268)
Accrued interest on loans and leases	64	14
Change in accounts payable	784	(357)
Change in other accounts payable	(575)	42
	(9,658)	(3,812)
Cash flows from investing activities		
Investment in short-term deposits	(89)	(10,650)
Investment in financial assets	14,978	-
Purchase of property, plant and equipment	(344)	(46)
	14,545	(10,696)
Cash flows from financing activities		
Proceeds from the issuance of shares and warrants, net	-	27,395
Exercise of warrants	946	-
Lease payments	(260)	(81)
Proceeds from exercise of options	12	1,020
Purchase of treasury stock	(3,479)	-
Repayment of loans	(1)	(771)
Transactions with non-controlling interests	-	(1,850)
	(2,782)	25,713
Decrease in cash and cash equivalents	2,105	11,205
Effect of changes in foreign exchange rates	578	(540)
Cash and cash equivalents at beginning of period	13,525	13,526
Cash and cash equivalents at end of period	\$ 16,208	\$ 24,191
Interest paid during the period	20	18
APPENDIX A: NON-CASH ACTIVITIES		
Recognition of a lease liability and right-of-use asset	\$ -	\$ 1,716
Fair value of warrants exercise during the period	576	-

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

A2Z CUST2MATE SOLUTIONS CORP.**NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

(Unaudited)

(Expressed in Thousands of US Dollars, except per share data)

NOTE 1 – NATURE AND CONTINUANCE OF OPERATIONS

A2Z CUST2MATE SOLUTIONS CORP. (the “Company”) was incorporated on January 15, 2018 under the laws of British Columbia. The head office is located at 1600 – 609 Granville Street, Vancouver, British Columbia V7Y 1C3, and the records and registered office is located at 2200 HSBC Building 885 West Georgia Street, British Columbia, V6C 3E8.

The Company has been listed on the NASDAQ Stock Market LLC (“Nasdaq”) starting January 22, 2022, and traded under the symbol “AZ”. The Company has been listed on the TSX Venture Exchange (“TSX.V”) in Toronto until February 28, 2024. Following an approval for a voluntary delisting, the Company no longer trades on the TSX.V but has remained a reporting issuer in Canada and its common shares (the “Common Shares”) remain listed on Nasdaq under the symbol AZ.

As of the date of this report, the Company has two key subsidiaries (the “Subsidiaries”), all of which are companies incorporated under the laws of Israel: (1) Cust2mate Ltd. (“Cust2mate”); and (2) Isramat Ltd. (“A2Z Isramat”). On July 13, 2023, Cust2mate incorporated a wholly owned subsidiary, Cust2mate USA Inc. under the laws of Delaware.

The Company owns 96.58% of the common shares of Cust2Mate, a technology company focused on providing retail automation solutions, in particular for large grocery stores and supermarkets. The Company’s primary product is the Cust2Mate system which incorporates a “smart cart” which automatically calculates the value of the customers purchases in their smart cart, without having to unload and reload their purchases at a customer checkout point.

The Cust2Mate system offers various features for shoppers and retailers such as product information and location, an on-cart scale to weigh items and automatically calculate costs, bar-code scanner and on-board payment system to bypass checkout lines. Further, the Cust2Mate system creates a retail media platform to engage shoppers at the point of purchase and to provide customer targeted advertising. (“The Cust2Mate Platform”).

The Company’s activities through A2Z Isramat include the development of precision metal parts for the military and security markets, as well as for the civilian markets.

In October 2023, Israel was attacked by the Hamas terrorist organization and entered a state of war on several fronts. As of October 9, 2025, Israel and Hamas entered into a ceasefire agreement calling for a permanent end of the war. However, there are no assurances that such agreements will hold. In June 2025, following escalating threats and intelligence reports of imminent attacks, Israel conducted preemptive strikes on military and nuclear infrastructure in Iran. Iran responded with drones and missiles attacks, some of which caused civilian casualties and infrastructure damage. While a ceasefire was reached between Israel and Iran in June 2025 after 12 days of hostilities, on February 28, 2026, the United States and Israel launched coordinated military strikes against Iran, including attacks on strategic military infrastructure and leadership targets, with the stated aim of degrading Iran’s capacity to conduct or support hostile operations against them. In response, Iran has fired missiles and drones toward population centers and military installations in Israel, Europe and neighboring countries in the Gulf region, and also launched counter-strikes against U.S. forces and allied bases throughout the Gulf region. In March 2026, hostilities resumed along Israel’s northern border with Lebanon, when Hezbollah resumed its attacks as part of a broader regional escalation. In response, Israel resumed military operations against Hezbollah in southern Lebanon. As of the date of these consolidated financial statements, conflict continues in parts of the region.

The war had no material effect on the Company’s financial situation and on the results of the Company’s activities. Also, the Company managed to maintain operational and functional continuity, including maintaining an effective staff volume and effective ongoing operations with its customers and suppliers.

These Condensed Consolidated Interim financial statements were authorized for issue by the Board of Directors on May 14, 2026.

NOTE 2 – BASIS OF PREPARATION

1. Significant accounting policy

Statement of Compliance

These unaudited condensed consolidated interim financial statements of the Company are as of March 31, 2026, and presented in US dollars which is the Company's reporting currency. The Company's functional currency is the New Israeli Shekel. These unaudited condensed consolidated interim financial statements have been prepared in accordance with the requirements of International Accounting Standard IAS 34 "Interim Financial Reporting" as issued by the IASB. They do not include all the information required in annual financial statements in accordance with IFRS accounting standards and should be read in conjunction with the annual financial statements of the Company for the year ended December 31, 2025.

The policies applied in these condensed consolidated interim financial statements are based on IFRS accounting standards effective as of January 1, 2025, and are consistent with those included in the Company's annual financial statements for the year ended December 31, 2025.

Basis of Consolidation

The financial results of subsidiaries are included in the consolidated financial statements from the date that control commences until the date that control ceases. Intercompany balances and transactions and any unrealized income and expenses arising from such transactions are eliminated upon consolidation.

Basis of measurement

These condensed consolidated interim financial statements have been prepared on a going concern basis, under the historical cost basis, except for financial instruments which have been measured at fair value.

Financial assets

Short-term investments consist of held-for-sale securities (or trading) and are stated at fair value, with unrealized gains and losses included in earnings. Transaction costs are expensed as incurred. The securities are classified as current assets because they are expected to be realized within one year. The Company regularly evaluates whether declines in fair value below cost are other-than-temporary; if so, an impairment is recognized. Gains or losses realized on sales of these securities are included in financial income (expense), net in the consolidated statement of operations and comprehensive loss.

2. Critical Estimates and Assumptions

The preparation of the Company's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and reported amounts of expenses during the reporting period. Actual outcomes could differ from these estimates. The Company's financial statements include estimates which, by their nature, are uncertain. The impacts of such estimates are pervasive throughout the Company's financial statements and may require accounting adjustments based on future occurrences. Revisions to accounting estimates are recognized in the period in which the estimate is revised and also in future periods when the revision affects both current and future periods.

The functional currency for each of the Company's subsidiaries is the currency of the primary economic environment in which the respective entity operates; the Company has determined the functional currency of each entity to be the New Israeli Shekel. Such determination involves certain judgements to identify the primary economic environment. The Company reconsiders the functional currency of its subsidiaries if there is a change in events and/or conditions which determine the primary economic environment. During the three months ended March 31, 2026, there have been no such changes. The Company's presentation currency is the US dollar.

3. New Accounting Standards

The following new amendments are effective for the period beginning 1 January 2025: The Company and its subsidiaries did not have to change their accounting policies or make retrospective adjustments as a result of adopting these amended standards:

Lack of exchangeability (Amendments to IAS 21 The Effects of Changes in Foreign Exchange Rates)

On 15 August 2023, the IASB issued Lack of Exchangeability which amended IAS 21 The Effects of Changes in Foreign Exchange Rates (the “Amendments”).

These Amendments are applicable for annual reporting periods beginning on or after January 1, 2025. The Amendments introduce requirements to assess when a currency is exchangeable into another currency and when it is not. The Amendments require an entity to estimate the spot exchange rate when it concludes that a currency is not exchangeable into another currency. The Amendments also introduce additional disclosure requirements when an entity estimates a spot exchange rate because a currency is not exchangeable into another currency.

IAS 21, prior to the Amendments, did not include explicit requirements for the determination of the exchange rate when a currency is not exchangeable into another currency, which led to diversity in practice.

When applying the Amendments, an entity is not permitted to restate comparative information

These Amendments have had no material effect on the interim condensed consolidated financial statements.

There are no new relevant standards beyond those included in the 2025 annual report.

NOTE 3 – FINANCIAL ASSETS AT FAIR VALUE

Financial assets not measured at fair value include cash and cash equivalents, loans to others, trade and other receivables and trade payables. Due to their short-term nature, the carrying value of cash and cash equivalents, loans to others and trade and other receivables approximates their fair value.

The reconciliation of the opening and closing fair value balance of financial instruments is provided below:

Financial assets at fair value	Level 1
	USD in thousand
December 31, 2024	\$ -
Purchases	55,240
Disposals	-
Gain (loss)	402
December 31, 2025	\$ 55,642
Purchases	-
Disposals	14,978
Gain (loss)	-
March 31, 2026	\$ 40,664

General objectives, policies and processes

The Company's investment strategy regarding its financial assets is the preservation of capital; the Company does not invest for trading or speculative purposes. The Company holds level 1 short-term investments (mutual funds and bonds) with yields ranging between 3.70% to 4.35%.

Other market price risk

The Company is exposed to price risks of shares, certificate of participation in mutual funds and bonds, which are classified as financial assets carried at fair value through profit or loss. The effect of a 1% increase in the value of the portfolio securities investment held at the reporting date would, if all other variables held constant, have resulted in an increase in the fair value through profit or loss and net assets of \$407. A 1% decrease in their value would, on the same basis, have decreased the fair value through other profit or loss reserve and net assets by the same amount.

NOTE 4 - INVENTORIES:

	March 31, 2026	December 31, 2025
Raw materials	\$ 118	\$ 117
Finished goods	2,189	610
Inventory in transit	40	636
Smart cart parts	3,189	2,528
	\$ 5,536	\$ 3,891

A2Z CUST2MATE SOLUTIONS CORP.**NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE THREE MONTHS ENDED MARCH 31, 2026**

(Unaudited)

(Expressed in Thousands of US Dollars, except per share data)

NOTE 5 – WARRANT LIABILITY

Certain warrants were issued on November 2, 2022 and January 4, 2024, with an exercise price denominated in US Dollars rather than the functional currency of the Company – New Israeli Shekels (NIS). During the three months ended March 31, 2026, the balance of these warrants was exercised (see note 6(c)) and as such, as of March 31, 2026, there are no outstanding warrants accounted for as a liability.

A contract that will be settled by the exchange of a fixed number of the Company's own equity instruments for a fixed amount of cash qualifies as an equity instrument. This is commonly referred to as the "fixed-for-fixed" criterion.

Because the exercise price of the warrants is denominated in a currency different from the Company's functional currency, the amount of functional currency cash to be received upon exercise varies as a result of changes in foreign exchange rates. Accordingly, the warrants do not meet the fixed-for-fixed criterion and are classified as derivative financial liabilities.

The warrants are initially recognized at fair value and subsequently remeasured at fair value at each reporting date. Changes in fair value are recognized in profit or loss within gain on revaluation of warrant liabilities.

The fair value of the warrants is determined by using an option pricing model that incorporates assumptions including share price, exercise price, expected volatility, expected life, risk-free interest rate and foreign exchange rates.

The Black-Scholes option pricing model was used to measure the warrant liability with the following assumptions: volatility of 93%-110% using the historical prices of the Company, risk-free interest rate of 3.62%-4.45%, expected life of 2.00 years and exercise price of CAD\$3.90-CAD\$7.475.

Balance at December 31, 2024	\$	7,743
Expiration of warrants		(816)
Warrant exercise		(5,592)
Revaluation at December 31, 2025		2,218
Effect of changes in foreign exchange rates		(2,977)
Balance at December 31, 2025	\$	576
Warrant exercise		(576)
Revaluation at March 31, 2026		-
Balance at March 31, 2026	\$	-

Level 3 for the period ended on March 31, 2026:

For the three months ended March 31, 2026, the Company recorded a gain on revaluation of warrant liabilities in the amount of \$Nil (for the three months ended March 31, 2025 - \$400).

A2Z CUST2MATE SOLUTIONS CORP.**NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE THREE MONTHS ENDED MARCH 31, 2026**

(Unaudited)

(Expressed in thousands of US Dollars, except per share data)

NOTE 6 - SHAREHOLDERS EQUITY

- a) During the period ended March 31, 2026, the Company issued 400,000 Common Shares in respect of the exercise of 400,000 vested RSUs (note 7 (c)).
- b) During the period ended March 31, 2026, the Company issued 4,000 Common Shares in respect of the exercise of 4,000 share options for proceeds of \$12 (note 7 (b)).
- c) During the period ended March 31, 2026, the Company issued 252,967 Common Shares in respect of the exercise of 252,967 warrants for proceeds of \$946 (note 7 (a)).
- d) Share repurchase program

On January 7, 2026, the Board of Directors of the Company approved a repurchase program allowing the Company to purchase through the facilities of the NASDAQ, \$20,000 of Common Shares of the Company up to a value of \$20,000 but not to represent more than 20% of the “public float”, through to April 7, 2026, which was extended on March 27, 2026 to July 6, 2026 to (the “Buyback”). Oppenheimer & Co. Inc. will act as the Company’s advisor and dealer manager in respect of the Buyback. As of March 31, 2026, the Company repurchased a total of 542,845 shares with a value of \$3,479 (net of commissions), none of which have yet been cancelled.

NOTE 7 - WARRANTS AND OPTIONS**a) Warrants**

- (i) Warrant transactions for the three months ended March 31, 2026, and for the year ended December 31, 2025, are as follows:

	Number	Weighted Average Exercise Price
Balance, January 1, 2025	4,928,329	\$ 6.17
Expiry of warrants	(721,239)	
Exercise of warrants	(3,474,595)	
Warrants issued in the January 2025 Registered Direct Offering and September 2025 underwritten public offering	554,313	
Balance, December 31, 2025	1,286,808	\$ 13.39
Exercise of warrants	(252,967)	
Balance, March 31, 2026	1,033,841	\$ 16.15

During the three-month period ended March 31, 2026, the Company issued 252,967 shares in respect of 252,967 warrants that were exercised for total proceeds of \$946.

- (ii) As at March 31, 2026, the Company had outstanding warrants, enabling the holders to acquire Common Shares as follows:

March 31, 2026	Expiry date		Exercise price		Exercise price (USD)
88,440	April 18, 2026	ILS	72.563	\$	22.93
433,825	May 28, 2026	ILS	72.563	\$	22.93
3,200	October 2, 2026	USD	1.88	\$	1.88
183,751	January 29, 2030	USD	8.00	\$	8.00
324,625	September 16, 2030	USD	10.00	\$	10.00
<u>1,033,841</u>					

A2Z CUST2MATE SOLUTIONS CORP.

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE THREE MONTHS ENDED MARCH 31, 2026

(Unaudited)

(Expressed in thousands of US Dollars, except per share data)

NOTE 7 - WARRANTS AND OPTIONS (CONTINUED)**b) Stock Options**

(i) Stock option transactions for the three months ended March 31, 2026, and for the year ending December 31, 2025, are as follows:

	Number	Weighted Average Exercise Price (CAD)	Weighted Average Exercise Price (USD)
Balance January 1, 2025	1,756,670	\$ 5.39	\$ 3.75
Options cancelled	(127,668)		
Options exercised	(225,332)		
Options granted	2,863,500		
Balance December 31, 2025	4,267,170	\$ 6.14	\$ 8.41
Options cancelled	(70,000)		
Options exercised	(4,000)		
Options granted	25,000		
Balance March 31, 2026	4,218,170	\$ 8.52	\$ 6.11

(ii) As at March 31, 2026, the Company had outstanding stock options, enabling the holders to acquire Common Shares as follows:

Outstanding as of March 31, 2026	Exercisable as of March 31, 2026	Expiry date	Exercise price (CAD)	Exercise price (USD)
20,000	20,000	June 3, 2026	CAD 21.00	\$ 15.07
6,670	6,670	October 28, 2026	CAD 20.00	\$ 14.35
360,000	360,000	August 2, 2032	CAD 8.90	\$ 6.38
120,000	120,000	August 21, 2032	CAD 10.00	\$ 7.17
220,000	220,000	January 4, 2033	CAD 4.13	\$ 2.96
100,000	100,000	January 4, 2033	CAD 4.13	\$ 2.96
40,000	40,000	November 25, 2027	CAD 5.03	\$ 3.60
99,000	91,000	April 18, 2033	CAD 4.00	\$ 2.87
441,000	146,333	August 14, 2034	CAD 2.47	\$ 1.78
105,000	35,000	January 15, 2035	CAD 8.92	\$ 6.40
500,000	500,000	February 2, 2035	CAD 8.92	\$ 6.40
30,000	10,000	June 20, 2035	CAD 2.47	\$ 1.775
177,000	-	June 20, 2035	CAD 8.92	\$ 6.40
224,000	6,667	October 9, 2035	CAD 11.15	\$ 8.00
500,000	500,000	December 30, 2035	CAD 8.36	\$ 6.00
1,250,500	805,000	December 30, 2035	CAD 11.15	\$ 8.00
25,000	-	March 27, 2036	CAD 11.15	\$ 8.00
4,218,170	2,960,670			

Share-based compensation expense is recognized over the vesting period of options. During the three months ended March 31, 2026, share-based compensation of \$1,060 was recognized and charged to the Consolidated Statement of Comprehensive Loss (March 31, 2025 – \$3,349).

A2Z CUST2MATE SOLUTIONS CORP.

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE THREE MONTHS ENDED MARCH 31, 2026

(Unaudited)

(Expressed in thousands of US Dollars, except per share data)

NOTE 7 - WARRANTS AND OPTIONS (CONTINUED)**c) RSUs**

RSUs transactions for the three months ended March 31, 2026, and for the year ending December 31, 2025, are as follows:

	Number
Balance, January 1, 2025	110,667
RSUs granted	1,545,000
Expiry of RSUs	(6,000)
Exercise of RSUs	(219,667)
Balance, December 31, 2025	1,430,000
Exercise of RSUs	(400,000)
Balance, March 31, 2026	1,030,000

Total exercisable RSUs as of March 31, 2026, are 500,000, another 500,000 RSU's are milestone based RSU's for which the milestones have not yet been achieved and 30,000 have not yet vested. During the three months ended March 31, 2026, share-based compensation of \$815 was recognized and charged to the Consolidated Statement of Comprehensive Loss (March 31, 2025 – \$520).

A2Z CUST2MATE SOLUTIONS CORP.

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE THREE MONTHS ENDED MARCH 31, 2026

(Unaudited)

(Expressed in Thousands of US Dollars, except per share data)

NOTE 8 - REVENUES:**Revenue streams:**

	Three months ended March 31,	
	2026	2025
Revenues from sales of precision metal parts	\$ 867	\$ 1,353
Smart Carts:		
Revenues from the Cust2Mate Platform	2,250	194
Services for the smart carts	200	-
	<u>\$ 3,317</u>	<u>\$ 1,547</u>

For the three months ended March 31, 2026, the Company recognized revenues of \$2,199 under bill-and-hold arrangements.

NOTE 9 – COMMITMENTS

One of the Company's Israeli subsidiaries leases office space with the lease expiring on March 31, 2029. Lease payments are approximately \$48 per month (\$576 annually). Another one of the Company's Israeli subsidiaries leases warehouse space, with the lease expiring on March 31, 2029. Lease payments are approximately \$18 per month (\$216 annually). Another one of the Company's Israeli subsidiaries leases its factory space with the lease expiring on March 31, 2027. Lease payments are approximately \$19 per month (\$228 annually).

NOTE 10 – DISCONTINUED OPERATIONS

On June 30, 2025, the Company entered into a share purchase agreement (the "A2ZMS Agreement") pursuant to which it sold its wholly-owned subsidiary A2ZMS Advanced Military Solutions Ltd., a company organized under the laws of Israel ("A2ZMS"), to a purchaser residing in Israel for a purchase price of 500,000 ILS. The purchaser is related to a director of the Company at the time of sale. The A2ZMS Agreement was approved by all of the independent directors of the Company. The Company received an independent valuation of A2ZMS in connection with this transaction.

The results of operations of A2ZMS were classified as discontinued operations in the condensed consolidated interim financial statements of the Company in the prior period.

A2Z CUST2MATE SOLUTIONS CORP.

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE THREE MONTHS ENDED MARCH 31, 2026

(Unaudited)

(Expressed in Thousands of US Dollars, except per share data)

NOTE 10 – DISCONTINUED OPERATIONS (CONTINUED)

The below are the data of operating results attributed to the discontinued operations:

	Three months ended March 31,	
	2026	2025
Revenues	\$ -	\$ 427
Cost of revenues	-	(381)
Gross profit	-	46
Expenses:		
General and administration expenses	-	1,000
Operating loss	-	(954)
Other expense	-	-
Financial expense	-	35
Loss before taxes on income	-	(1,841)
Income tax expense	-	-
Net loss for the year from discontinued operations	\$ -	\$ (989)

	Three months ended March 31,	
	2026	2025
Net cash flows provided by (used by) discontinued operations		
From operating activities	\$ -	\$ 309
From investing activities	-	(44)
From financing activities	-	(111)
	<u>\$ -</u>	<u>\$ 154</u>

A2Z CUST2MATE SOLUTIONS CORP.

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE THREE MONTHS ENDED MARCH 31, 2026

(Unaudited)

(Expressed in Thousands of US Dollars, except per share data)

NOTE 11 – OPERATING SEGMENTS:

The Company and its subsidiaries are engaged in the following two segments:

- a. Retail automation solutions – Smart Carts (“Smart Carts”)
- b. Manufacturing and selling of precision metal parts – “Precision Metal Parts”

	Three Months Ended March 31, 2026		
	Precision Metal Parts	Smart Carts	Total
<i>Revenues</i>			
External	\$ 867	\$ 2,450	\$ 3,317
<i>Total</i>	<u>867</u>	<u>2,450</u>	<u>3,317</u>
<i>Cost of revenues</i>			
External	699	2,479	3,178
<i>Total</i>	<u>699</u>	<u>2,479</u>	<u>3,178</u>
<i>Segment operational loss</i>	<u>6</u>	<u>8,021</u>	<u>8,027</u>
Gain on revaluation of warrant liability			-
Financial expenses, net			254
Tax expenses			-
Net loss			<u>\$ 8,281</u>

A2Z CUST2MATE SOLUTIONS CORP.

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE THREE MONTHS ENDED MARCH 31, 2026

(Unaudited)

(Expressed in Thousands of US Dollars, except per share data)

NOTE 11 - OPERATING SEGMENTS (CONTINUED)

	Three Months Ended March 31, 2025		
	Precision Metal Parts	Smart Carts	Total
<i>Revenues</i>			
External	\$ 1,353	\$ 194	\$ 1,547
<i>Total</i>	<u>1,353</u>	<u>194</u>	<u>1,547</u>
<i>Cost of revenues</i>			
External	699	10	967
<i>Total</i>	<u>957</u>	<u>10</u>	<u>967</u>
<i>Segment operational loss</i>	<u>(74)</u>	<u>6,649</u>	<u>6,575</u>
Gain on revaluation of warrant liability			(400)
Financial expenses, net			(410)
Tax expenses			-
Net loss			<u>\$ 5,765</u>

	As at March 31, 2026		
	Precision Metal Parts	Smart Carts	Total
Segment assets	\$ 2,872	\$ 73,949	\$ 76,821
Segment liabilities	\$ 1,128	\$ 7,047	\$ 8,175

	As at December 31, 2025		
	Precision Metal Parts	Smart Carts	Total
Segment assets	\$ 2,871	\$ 82,289	\$ 85,160
Segment liabilities	\$ 1,138	\$ 7,601	\$ 8,739

Exhibit 99.2

A2Z Cust2Mate Solutions Corp.
MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Three Months Ended March 31, 2026

(Expressed in U.S. Dollars)

May 14, 2026

The following Management's Discussion and Analysis ("MD&A") for A2Z Cust2Mate Solutions Corp ("A2Z" or the "Company") is prepared as of May 14, 2026, and relates to the financial condition and results of operations of the Company for the three months ended March 31, 2026. Past performance may not be indicative of future performance. This MD&A should be read in conjunction with the Company's audited consolidated annual financial statements for the year ended December 31, 2025, and with the Company's unaudited condensed consolidated interim financial statements for the three months ended March 31, 2026, which have been prepared using accounting policies consistent with International Financial Reporting Standards as issued by the International Accounting Standards Board ("collectively IFRS Accounting Standards or IFRS").

The unaudited condensed consolidated interim financial statements have been prepared in accordance with the requirements of International Accounting Standard IAS 34 "Interim Financial Reporting".

All amounts are presented in United States dollars ("USD" or "\$"), the Company's presentation currency, unless otherwise stated.

Statements are subject to the risks and uncertainties identified in the "Risks and Uncertainties", and "Cautionary Note Regarding Forward-Looking Statements" sections of this document. Readers are cautioned not to put undue reliance on forward-looking statements.

Overview

A2Z CUST2MATE SOLUTIONS CORP. (the "Company") was incorporated in British Columbia, Canada under the *Business Corporations Act* (British Columbia) ("BCBCA"), on January 15, 2018 under the name ECC Ventures 1 Corp. ("ECC1"). On July 20, 2020, the Company changed its name to "A2Z Smart Technologies Corp." and on August 12, 2024, the Company changed its name to "A2Z Cust2Mate Solutions Corp." to better reflect the Company's business plan.

The Company's principal place of business and its registered and records office of the Company is located at 1600 - 609 Granville Street Vancouver, British Columbia, Canada V7Y 1C3; telephone +16475585564. The Company has appointed Cogency Global Inc., with an address at 122 East 42nd Street, 18th Floor, New York, NY 10168; telephone 1-800-221-0102, as its agent for service of process in the United States. The Company's operational offices are located at Shahar Tower, 4 Ariel Sharon St., Givatayim, Israel.

On January 2, 2026, the Company announced that Bentsur Joseph stepped down from his role as director and Chairman of the Board of Directors of the company and all its subsidiaries, effective December 31, 2025. Gadi Graus was appointed as Interim Chairman immediately following Mr. Joseph's resignation.

Our website address is www.cust2mate.com. Information contained on, or accessible through, our website is not a part of this Annual Report and the inclusion of our website address in this Annual Report is an inactive textual reference. The SEC maintains a website at www.sec.gov that contains reports, proxy and information statements, and other information regarding registrants that make electronic filings with the SEC using its EDGAR system. Similar information can also be found under the Company's profile on SEDAR+ at <https://www.sedarplus.ca/home/>.

B. Business Overview

Business of the Company

We are an innovative technology company operating the following four complementary business lines through our subsidiaries:

(i) development and commercialization of retail "smart cart" solutions designed primarily for use in large grocery stores and supermarkets ("Cust2Mate Carts" or "Cust2Mate System"). Further, the Cust2Mate system creates a retail media platform to engage shoppers at the point of purchase and to provide customer targeted advertising;

(ii) manufacture of precision metal parts;

In 2020, we began to develop smart carts for the retail industry, with the aim of becoming the leading mobile checkout system in the international market by providing the optimal solution for shoppers and supermarket retailers. We have since focused the majority of our strategic planning, investment, research, development and marketing efforts on our Cust2Mate System, as management currently believes our operational capabilities are most effectively leveraged by growing market share in the smart cart industry.

On February 3, 2022, we completed the acquisition of precision metal parts manufacturer Isramat.

As of the date of this interim report, the Company has two key operating subsidiaries, both incorporated under the laws of Israel: (1) Cust2mate Ltd. and (2) Isramat Ltd. On August 10, 2023, Cust2mate announced the launch of Cust2mate USA Inc. (Cust2mate USA"), its subsidiary incorporated on July 12, 2023, under the laws of Delaware.

Smart Cart Products and Services

The Cust2Mate System is a mobile self-checkout shopping cart solution that streamlines the retail shopping experience. With a user-friendly smart algorithm, touch screen and proprietary software, our Cust2Mate smart cart scans, recognizes and adds to a displayed shopping list, each item placed in the cart, providing the shopper with real-time information regarding items in the cart and tabulating the total cost of purchase. Our in-cart solution also enables shoppers to use the cart as the point of sale by use of mobile payment applications, e-wallets and other financial services. Cust2Mate's point-of-sale features effectively increase overall efficiency of the shopping experience, by expanding payment options for shoppers and retailers alike, reducing the need for cashiers, and reducing checkout wait times, which ultimately leads to improved customer engagement and satisfaction.

We combine scanning, computer vision, security scales and other anti-fraud/theft technologies, with a large screen tablet capable of relaying real-time shopping information and value-added digital services. Our solution is stackable and lightweight, with a robust recognition platform that provides a higher level of accuracy in product identification, leveraging in-store Wi-Fi and cutting-edge software.

For retailers, the Cust2Mate System enables improved inventory management, increased efficiency, reduced labor costs, increased anti-fraud protection, reduced theft, larger spend by shoppers, improved product mix and real-time data analytics and insights regarding consumer behavior. Our solutions are designed to easily integrate with existing store systems.

The Cust2Mate smart cart touch screen allows for the display of advertisements, promotions and other digital services which can bring added value to shoppers and additional revenue sources to retailers.

We have launched a modular version of the Cust2Mate smart cart, allowing local set-up with modular parts, making mass production and deployment of our smart carts faster and more efficient. With a detachable control unit, our new generation cart will employ the same technologies as our previous offerings, presently deployed in the Yochananof retail chain in Israel and in pilot programs throughout the world.

Our largest smart carts are available in 212 liter and 275 liter sizes, as customized at the discretion of retailers.

We also offer smaller, lighter smart carts, available in 180 liter and 75 liter sizes, with the same touch screen, detachable control panel and security features of our larger carts. Our smaller carts are ideal for urban groceries and supermarkets, drugstores and duty-free shops, where aisles space tends to be limited.

We leverage third-party partners for the manufacture of our Cust2Mate Products in the locations we serve.

In September 2025, we launched a separate division within Cust2mate to focus on advancing a business model that combines smart-cart subscriptions with retail media and advertising revenue, the Retail Media Division. We use the Company's technology to monetize through two primary pillars: (i) a subscription-based smart-cart model and (ii) a retail media platform.

Rather than relying on one-time hardware sales, Cust2Mate generates revenue through a minimal upfront fee combined with recurring monthly per-cart subscriptions under multi-year agreements. Cust2Mate's retail media platform is positioned as a second growth engine for the Company. We anticipate that we will generate revenues for our smart cart customers and from non-smart cart customers.

Significant developments during the period

On January 5, 2026, we announced that the Company's smart carts will be available at select stores of Migros Ticaret A.S. Company expects the carts to be available Q1, 2027.

Share repurchase program

On January 7, 2026, the Board of Directors of the Company approved a repurchase program allowing the Company to purchase through the facilities of the NASDAQ, \$20,000 of Common Shares of the Company up to a value of \$20,000 but not to represent more than 20% of the "public float", through to April 7, 2026, which was extended on March 27, 2026 to July 6, 2026 to (the "Buyback"). Oppenheimer & Co. Inc. will act as the Company's advisor and dealer manager in respect of the Buyback. As of March 31, 2026, the Company repurchased a total of 542,845 shares with a value of \$3,479 (net of commissions).

On January 12, 2026, the Company announced its expansion into the toy retail sector with purchase orders from Toys “R” Us Israel and The Red Pirate, two leading Israeli toy retail chains. The retailers have ordered a total of 2,000 A2Z Cust2Mate smart carts, paying monthly fees over a 60 month period, with a minimum contract value of \$15 million, not including additional retail media revenues. Deployment is scheduled to commence Q3, 2026.

On January 14, 2026, the Company announced the launch of a dedicated Retail Media Division.

On April 6, 2026, the Company entered a five-year strategic agreement, valued at approximately \$50 million, to deploy 4000 smart carts across Carrefour Israel stores, alongside a comprehensive data, retail media and digital services collaboration. The rollout is set to begin in the third quarter of 2026 across six Carrefour Israel flagship stores and includes end to end delivery of smart carts, charging infrastructure, advanced software systems, as well as full implementation, training, and long-term support. No later than May 30, 2026 a detailed Service Level Agreement is expected to be finalized, including the key performance indicators that the smart carts are required to meet.

On April 7, 2026, the Company received formal notice from the Nasdaq Stock Market LLC (“Nasdaq”) that the Company has regained compliance with the annual meeting requirement for continued listing set forth in Nasdaq’s Listing Rule 5620.

On April 30, 2026, the Company and HaStock, a leading and fast-growing home goods retail chain in Israel, with over 50 stores nationwide, today announced the deployment of 2,000 Cust2Mate smart shopping carts, beginning in Q3 2026, at three key stores in Haifa, Beer Sheba, and Petach Tikva. Over the five-year agreement, smart cart revenues are expected to exceed US\$21M. In addition, the agreement includes a comprehensive collaboration across data, retail media, and digital services to be managed by A2Z Cust2mate. The companies will share in the resulting revenue.

On May 9, 2026, the Company announced new retail media agreements to advertise leading brands Under Armor, Santa Barbara Polo Club, Slazenger, Rollox and SwissBrand on its smart cart shopping platform in Israel, further accelerating the expansion of its Retail Media business.

On May 14, 2026, the Company announced that it had received a firm proposal from one of Israel’s largest commercial banks, to provide a \$30 million line of credit to support the large-scale manufacturing and deployment of its smart shopping carts. The financing facility, provided under standard commercial terms, will allow Cust2Mate to manufacture its smart carts at scale without the need to raise additional equity capital or utilize existing cash reserves, supporting the Company’s continued expansion into global markets.

Results of Operations for the Three Months Ended March 31, 2026, and 2025 (in thousands of U.S. Dollars, (unaudited):

	For the period of three Months Ended March 31,	
	2026	2025
Revenues	\$ 3,317	\$ 1,547
Cost of revenues	3,178	967
Gross profit	<u>139</u>	<u>580</u>
Expenses:		
Research and development costs	\$ 2,930	\$ 1,311
Sales and marketing costs	2,194	428
General and administration expenses	3,042	5,416
Operating loss	<u>(8,027)</u>	<u>(6,575)</u>
Gain on revaluation of warrant liabilities	-	400
Financial income	160	449
Financial expenses	(414)	(39)
Net loss for the period from continuing operations	<u>(8,281)</u>	<u>(5,765)</u>
Net loss for the period from discontinued operations	<u>-</u>	<u>(989)</u>
Net loss for the period	<u>\$ (8,281)</u>	<u>\$ (6,754)</u>
Net loss attributable to non-controlling interests	(209)	(332)
Net loss attributable to controlling shareholders	<u>(8,072)</u>	<u>(6,422)</u>
Net loss for the period	<u>\$ (8,281)</u>	<u>\$ (6,754)</u>
Other comprehensive income		
Item that will not be reclassified to profit or loss:		
Adjustments arising from translating financial statements of foreign operations	576	810
Other comprehensive income	<u>576</u>	<u>810</u>
Total comprehensive loss for the period	<u>\$ (7,705)</u>	<u>\$ (5,944)</u>
Comprehensive loss attributable to non-controlling interests	(209)	(332)
Comprehensive loss attributable to the Company’s shareholders	<u>(8,072)</u>	<u>(6,422)</u>
	<u>\$ (8,281)</u>	<u>\$ (6,754)</u>
Basic and diluted loss per share from continuing operations	<u>\$ (0.18)</u>	<u>\$ (0.16)</u>
Basic and diluted loss per share from discontinued operations	<u>\$ -</u>	<u>\$ (0.03)</u>
Weighted average number of shares outstanding	<u>44,519,493</u>	<u>33,029,519</u>

Three months ended March 31, 2026, compared to the three months ended March 31, 2025 (unaudited, in thousands of U.S. Dollars):

Revenues

	Three months ended March 31,	
	2026	2025
Revenue from services	\$ -	\$ 426
Smart Carts	2,450	194
Precision Metal Parts	867	1,353
	<u>\$ 3,317</u>	<u>\$ 1,547</u>

Revenues for the three months ended March 31, 2026, were \$3,317 thousand as compared to \$1,547 thousand for the three months ended March 31, 2025. The increase is due primarily to the increase in sales from the Company's smart carts segment, which was offset in part by the decrease in revenues from the precision metal segment.

While revenues from the smart cart division are currently derived from only one customer, revenues from the Company's precision metal parts segments are derived from hundreds of customers.

Cost of revenues

Cost of revenues for the three months ended March 31, 2026, was \$3,178 thousand as compared to \$967 thousand for the three months ended March 31, 2025. The increase is due primarily to the increase in cost of revenues from the Cust2Mate division (increased productions costs) and the Company's Smart carts (increased payroll costs).

Research and development expenses

Research and development expenses related to the Company's Cust2Mate product. Most of these expenses relate to payroll and outsourced software engineers who work on integrating future customers' point of sales systems to the Company's software.

Research and development expenses were \$2,930 thousand for the three months ended March 31, 2026, as compared to \$1,311 thousand for the three months ended March 31, 2025. The increase is due mainly to the increase in share-based expenses and in payroll and related expenses in the three months ended March 31, 2026.

Sales and marketing expenses

Sales and marketing expenses were \$2,194 thousand for the three months ended March 31, 2026, as compared to \$428 thousand for the three months ended March 31, 2025. The increase is due mainly to the increase in payroll and related expenses and in share-based expenses in the three months ended March 31, 2026.

General and administrative expenses

General and administrative expenses were \$3,042 thousand for the three months ended March 31, 2026, as compared to \$5,416 thousand for the three months ended March 31, 2025. The decrease is primarily due to the decrease in share-based compensation which amounted to \$630 thousand for the three months ended March 31, 2026, compared to \$3,296 thousand for the three months ended March 31, 2025.

Gain on revaluation of warrant liability

Gain on revaluation of warrant liability for the three months ended March 31, 2026, was \$Nil thousand as compared to a gain of \$400 thousand for the three months ended March 31, 2025.

Financial expenses, net

Financial expenses, net for the three months ended March 31, 2026 were \$254 thousand as compared to financial income of \$410 thousand for the three months ended March 31, 2025. Financial income comprises mainly of interest gains from short-term deposits and unrealized gains. Financial expenses comprise of interest on loans, lease liabilities, and credit card charges.

REVIEW OF QUARTERLY RESULTS

(In thousands, unaudited)	31/03/2026	31/12/2025	30/09/2025	30/06/2025
Total revenues	\$ 3,317	\$ 3,647	\$ 1,547	\$ 1,160
Gross profit (loss)	\$ (172)	\$ (282)	\$ 526	\$ 270
Total comprehensive loss from continuing operations	\$ (7,705)	\$ (18,303)	\$ (2,695)	\$ (12,865)
Basic and diluted loss per share from continuing operations	\$ (0.18)	\$ (0.42)	\$ (0.07)	\$ (0.31)

(In thousands, unaudited)	31/03/2025	31/12/2024	30/09/2024	30/06/2024
Total revenues	\$ 1,547	\$ 1,420	\$ 1,572	\$ 1,144
Gross profit	\$ 580	\$ 790	\$ 690	\$ 85
Total comprehensive loss from continuing operations	\$ (5,944)	\$ (11,879)	\$ (3,399)	\$ (2,532)
Basic and diluted loss per share from continuing operations	\$ (0.16)	\$ (0.40)	\$ (0.16)	\$ (0.16)

Planned transition from IFRS to US GAAP

The Company prepared its financial statements in accordance with International Financial Reporting Standards (IFRS), as issued by the International Accounting Standards Board (IASB), as permitted in the United States based on the Company's qualification as a "foreign private issuer" under the rules and regulations of the U.S Securities and Exchange Commission (the "SEC"). As announced in our press release dated April 16, 2026, effective Q1, 2026, the Company intends to commence financial reporting in accordance with US Generally Accepted Accounting Principles (US GAAP) instead of IFRS.

We have commenced a process to identify any significant differences between IFRS and U.S. GAAP as they relate to our financial statements and, as of the date of this report this process is ongoing and has not yet been finalized or audited. Based on our preliminary assessment, we have identified the following key areas of impact:

(a) Leases

Under IFRS, prior to the adoption of U.S. GAAP, the Company, as lessee, applied the single lease model that is similar to the accounting for a finance lease under U.S. GAAP. We expect the expense recognition to presented a higher portion of the total expense earlier in the lease term as a combination of straight-line depreciation of the right-of-use asset and the effective interest rate method applied to the lease liability results in a decreasing rate of interest expense recognition throughout the lease term. In addition, the presentation of the lease expenses in the statements of comprehensive loss is different. Under U.S. GAAP it is presented as lease expenses, while under IFRS it is presented as depreciation and interest expense.

Under U.S. GAAP, there is dual classification lease accounting model for lessees: finance leases and operating leases. The Company, as lessee, classified all its leases as operating leases and recognizes a single lease expense, including both a right-of-use asset depreciation component and an interest expense component, on a straight-line basis throughout the lease term.

(b) Capitalization of development costs

Under IAS 38, certain development costs were capitalized once specified technical and commercial feasibility criteria are satisfied.

Under ASC 730, research and development costs are generally expensed as incurred, unless specific software capitalization guidance applies.

Management performed a detailed reassessment of historically capitalized development costs and as a result, we expect to derecognize previously capitalized development costs and record them as an adjustment to our opening retained earnings and current period expenses.

(c) Financial Instruments and Warrants (ASC 815) We are evaluating the classification of our outstanding warrants. Based on our initial analysis, we do not currently anticipate a material change in their classification as liabilities, as they are denominated in a currency other than our functional currency. However, our final technical analysis is still in progress.

Preliminary Reconciliation Tables

The financial data presented below reflects management's current best estimates and is provided for illustrative purposes only. These amounts are preliminary and subject to change as we finalize our accounting conclusions and complete the conversion process. All amounts are preliminary and unaudited.

GAAP differences as of December 31, 2025:

	IFRS (as reported)	U.S. GAAP
Property, plant and equipment, net	3,556	3,662
Intangible asset	637	-
Accumulated losses	(138,187)	(138,685)
Non-controlling interest	(1,547)	(1,580)
Total Shareholders' Equity	76,421	75,890

GAAP differences for the three months ended March 31, 2025:

	IFRS (as reported)	U.S. GAAP
Revenues	\$ 1,547	\$ 1,547
Cost of revenues	967	978
Gross profit	580	569
Research and development expenses	\$ 1,311	\$ 1,311
Sales and marketing expenses	428	428
General and administrative expenses	5,416	5,416
Operating loss	(6,575)	(6,586)
Gain on revaluation of warrant liability	(400)	(400)
Financial income	(449)	(449)
Financial expense	39	29
Loss before tax	(5,765)	(5,766)
Taxes on income	-	-
Total net loss	\$ (5,765)	\$ (5,766)

GAAP differences for the three months ended March 31, 2026:

	IFRS (as reported)	U.S. GAAP
Revenues	\$ 3,317	\$ 3,317
Cost of revenues	3,178	3,185
Gross profit	139	132
Research and development expenses	\$ 2,930	\$ 2,930
Sales and marketing expenses	2,194	2,194
General and administrative expenses	3,042	3,077
Operating loss	(8,027)	(8,069)
Financial income	160	160
Financial expense	(414)	(360)
Loss before tax	(8,281)	(8,269)
Taxes on income	-	-
Total net loss	\$ (8,281)	\$ (8,269)

Liquidity, Capital Resources and Going Concern Uncertainty

The Company has incurred recurring losses and negative cash flows from operating activities since inception, such that as of March 31, 2026, the Company had accumulated losses of \$146,259 thousand and a net loss in the amount of \$8,281 thousand for the three months ended March 31, 2026. As of the date of the issuance of the accompanied condensed consolidated interim financial statements, the Company has not yet commenced generating sufficient revenues to fund its operations and therefore depends on fundraising from new and existing investors to finance its activities. Following the equity raised during the year ended December 31, 2025, the Company has sufficient working capital for at least the next 12 months from the date of the interim financial statements.

Working capital (Unaudited)

	March 31, 2026	December 31, 2025
Cash and cash equivalents	\$ 16,208	\$ 13,525
Restricted cash	473	384
Inventories	5,536	3,891
Investment in financial assets	40,664	55,642
Short term trade receivables	3,537	3,034
Other accounts receivable	3,481	2,937
Total current assets	\$ 69,899	\$ 79,413
Short term loan and current portion of long-term loans	8	9
Lease liability	846	819
Trade payables	4,132	3,348
Other accounts payable	1,625	2,200
Warrant liability	-	576
Total current liabilities	\$ 6,611	\$ 6,952
Working capital	\$ 63,288	\$ 72,461

Cash flow

	Three months ended March 31, (Unaudited)	
	2026	2025
Net cash used in operating activities	\$ (9,658)	\$ (3,812)
Net cash used in investing activities	14,545	(10,696)
Net cash provided from financing activities	(2,782)	25,713
Increase in cash	\$ 2,105	\$ 11,205

Three months ended March 31, 2026, compared to the Three months ended March 31, 2025

During the three months ended March 31, 2026, the Company's overall position of cash increased by \$2,105 thousand as compared to an increase of \$11,205 thousand for the three months ended March 31, 2025. This increase can be attributed to the following activities:

Operating activities

The Company's net cash used in operating activities during the three months ended March 31, 2026, was \$9,658 thousand as compared to \$3,812 thousand for the three months ended March 31, 2025. The increase is due to the increase in the net loss for the period.

Investing activities

Cash provided from investing activities for the three months ended March 31, 2026, was \$14,545 thousand as compared to \$(10,696) thousand used in investing activities during the three months ended March 31, 2025.

Financing activities

Cash used in financing activities for the three months ended March 31, 2026, was \$2,782 thousand, and was mainly due to the purchase of treasury stock in the amount of \$3,479 thousand, and the exercise of warrants in the amount of \$946 thousand. Cash provided from financing activities for the three months ended March 31, 2025, was \$25,713 thousand, and was mainly due to the issuance of shares and warrants in the amount of \$27,395 thousand, and the exercise of options in the amount of \$1,020 thousand and transactions with non-controlling interests of \$1,850 thousand, offset by repayment of loans in the amount of \$771 thousand.

Capital Resources

The Company is an early-stage technology company focused on research and development of its products and currently does not generate significant cash flows from some areas of its operations.

As at March 31, 2026, the Company had an estimated working capital of \$63.3 million including a cash balance of \$16.2 million.

On January 29, 2025, the Company announced the pricing of an underwritten public offering of 3,281,250 common shares at a public offering price of \$6.40 per share. The Company concurrently announced the pricing of a registered direct offering of 1,406,250 common shares at a purchase price of \$6.40 per share (the "Registered Direct Offering"). The offerings closed on January 29, 2025. The total gross proceeds to the company were \$30 million, before deducting underwriting discounts and other offering expenses. Titan Partners Group LLC, a division of American Capital Partners ("Titan Partners"), acted as sole bookrunner for the underwritten public offering. The Company paid \$2.4 million in cash toward underwriter discounts and issued to the Underwriter, or its assignees, five-year warrants to purchase up to 229,688 Common Shares with an exercise price of \$8.00 per share. The Company also issued 60,650 common shares as finders' fees to a non-US resident in connection with the Registered Direct Offering, which shares were issued pursuant to an exemption from registration provided by Section 4(a)(2) of the Securities Act, for transactions not involving a public offering.

On September 16, 2025, the Company announced the pricing of an underwritten public offering of 5,625,000 common shares at a public offering price of \$8.00 per share. The offering closed on September 18, 2025. The total gross proceeds to the company were \$45 million, before deducting underwriting discounts and other offering expenses. Titan Partners acted as sole bookrunner for the offering. The Company paid \$2.4 million in cash toward underwriter discounts and issued to the Underwriter, or its assignees, five-year warrants to purchase up to 324,625 Common Shares with an exercise price of \$10.00 per share. The Company also paid certain non-US residents, not related to the underwriter, \$553,000 cash fees in connection with the public offering.

Short-term borrowings

Short term borrowing relates to bank loans which will be repaid over the following 12 months. The Company requires short-term borrowing from time to time to accommodate urgent requests from customers that require an initial outlay of cash by the Company.

Long-term borrowings

Long-term borrowing relates to bank loans which will be repaid after the following 12 months. Currently, the nature of cash requirements by the Company can fluctuate greatly from year to year as the Company is reliant on a relatively small pool of customers that have shifting needs. As contracts can vary greatly from year to year the Company is sometimes required to take on long term debt.

No History of Dividends

Since incorporation, the Company has not paid any cash or other dividends on its Common Shares and does not expect to pay such dividends in the foreseeable future.

Management of Capital

The Company's main use for liquidity is to fund the development of its programs and working capital purposes. These activities include staffing, preclinical studies, clinical trials and administrative costs. The primary source of liquidity has been from financing activities to date. The ability to fund operations, to make planned capital expenditures and execute the growth/acquisition strategy depends on the future operating performance and cash flows, which are subject to prevailing economic conditions, regulatory and financial, business and other factors, some of which are beyond the Company's control.

The Company intends to grow rapidly and expand its operations within the next 12 to 24 months. This growth, along with the expectation of operating at a loss for at minimum the next 12 months, will diminish the Company's working capital. However, the financings completed in the first quarter of 2026 have provided the Company with sufficient funds to continue for at least the next 12 months. To the extent that the Company raises further capital, any additional equity financing may be dilutive to investors and debt financing, if available, may involve restrictions on financing and operating activities. There is no assurance that additional financing will be available on terms acceptable to the Company, if at all. If the Company is unable to obtain additional financing as needed, it may be required to and has the ability to reduce the scope of its operations or anticipated expansion.

Off-Balance Sheet Arrangements

None.

Tabular Disclosure of Contractual Obligations

None.

Critical Accounting Policies and Estimates

There have been no material changes to our critical accounting policies and estimates from the information provided in the MD&A section in our Annual Report.

MANAGEMENTS RESPONSIBILITY FOR FINANCIAL STATEMENTS

Evaluation of disclosure controls and procedures

Our Chief Executive Officer and Chief Financial Officer are responsible for establishing and maintaining disclosure controls and procedures for the Company. As such, we maintain a set of disclosure controls and procedures designed to ensure that information required to be disclosed in filings is recorded, processed, summarized, and reported within the time periods specified by the Canadian Securities Administrators rules and forms. In designing and evaluating the disclosure controls and procedures, management recognizes that any controls and procedures, no matter how well designed and operated, can provide only reasonable assurance of achieving the desired control objectives, and management necessarily is required to apply its judgment in evaluating the cost-benefit relationship of possible controls and procedures.

Management's report on internal controls over financial reporting

Our Chief Executive Officer and Chief Financial Officer are responsible for establishing and maintaining effective internal controls over financial reporting. Our internal controls over financial reporting are designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with IFRS. Because of their inherent limitations, internal controls over financial reporting may not prevent or detect misstatements. Therefore, even those systems determined to be effective can provide only reasonable assurance with respect to financial statement preparation and presentation.

During 2025, six key control areas were tested. Based on testing performed, controls over cash, equity, payroll and financial reporting were determined to be effective however, material weaknesses were identified in controls over procurement to pay and inventory management and counts.

To remediate the material weakness in our internal controls noted above, we have commenced remedial measures and are taking additional measures to remediate this material weakness. First, during the first quarter of 2026, we have rolled out an enhanced financial and accounting system. Second, we have hired additional personnel. Third, have strengthened our controls over procurement to pay and inventory management and counts. Consistent with our stage of development, we continue to rely on risk-mitigating procedures during our financial closing process in order to provide comfort that the financial statements are presented fairly in accordance with IFRS.

There were no other changes in internal control over financial reporting during the most recent interim period that have materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting.

CURRENT SHARE DATA

A2Z is authorized to issue an unlimited number of Common Shares. As of the date of this MD&A there were 45,075,009(*) Common Shares issued and outstanding. In addition, the following warrants and options were outstanding:

Outstanding as of the date of this report		Date of expiry	Exercise price USD
433,825	Warrants	May 28, 2026	\$ 22.93
3,200	Warrants	October 2, 2026	\$ 1.88
183,751	Warrants	January 29, 2030	\$ 8.00
324,625	Warrants	September 16, 2030	\$ 10.00
20,000	Options	June 3, 2026	\$ 15.07
6,670	Options	October 28, 2026	\$ 14.35
360,000	Options	August 2, 2032	\$ 6.38
120,000	Options	August 21, 2032	\$ 7.17
220,000	Options	January 4, 2033	\$ 2.96
100,000	Options	January 4, 2033	\$ 2.96
40,000	Options	November 25, 2027	\$ 3.60
99,000	Options	April 18, 2033	\$ 2.87
441,000	Options	August 14, 2034	\$ 1.78
105,000	Options	January 15, 2035	\$ 6.40
500,000	Options	February 2, 2035	\$ 6.40
30,000	Options	June 20, 2035	\$ 1.775
177,000	Options	June 20, 2035	\$ 6.40
224,000	Options	October 9, 2035	\$ 8.00
500,000	Options	December 30, 2035	\$ 6.00
1,250,500	Options	December 30, 2035	\$ 8.00
25,000	Options	March 27, 2036	\$ 8.00
5,163,571			

(*) On January 7, 2026, the Board of Directors of the Company approved a repurchase program allowing the Company to purchase through the facilities of the NASDAQ, \$20,000 of Common Shares of the Company up to a value of \$20,000 but not to represent more than 20% of the “public float”, through to April 7, 2026, which was extended on March 27, 2026 to July 6, 2026 to (the “Buyback”). Oppenheimer & Co. Inc. will act as the Company’s advisor and dealer manager in respect of the Buyback. As of March 31, 2026, the Company repurchased a total of 542,845 shares with a value of \$3,479 (net of commissions), none of which have yet been cancelled.

RISKS

Dilution

The Company has limited financial resources and has financed its operations primarily through the sale of securities such as Common Shares. The Company may need to continue its reliance on the sale of such securities for future financing, resulting in dilution to the Company’s existing shareholders.

Capital and Liquidity Risk

The amount of financial resources available to invest for the enhancement of shareholder value is dependent upon the size of the treasury, profitable operations, and a willingness to utilize debt and issue equity. Due to the size of the Company, financial resources are limited and if the Company exceeds growth expectations or finds investment opportunities it may require debt or equity financing. There is no assurance that the Company will be able to obtain additional financial resources that may be required to successfully finance transactions or compete in its markets on favorable commercial terms.

Acquisition and Expansion Risk

The Company intends to expand its operations through organic growth, adaptation of its technology and products to the civilian markets, development of new technologies and depending on certain conditions, by identifying a proposed acquisition.

Dependence on Key Personnel

Loss of certain members of the executive team or key operational leaders of the company could have a disruptive effect on the implementation of the Company’s business strategy and the efficient running of day-to-day operations until their replacement is found. Recruiting personnel is time consuming and expensive and the competition for professionals is intense.

The Company may be unable to retain its key employees or attract, assimilate, retain or train other necessary qualified employees, which may restrict its growth potential.

CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS

Certain of the statements made and information contained herein is “forward-looking information” within the meaning of the Ontario Securities Act . These statements relate to future events or the Company’s future performance. All statements, other than statements of historical fact, may be forward-looking statements. Generally, these forward-looking statements can be identified by the use of forward looking terminology such as “anticipates”, “plans”, “budget”, “scheduled”, “continue”, “estimates”, “forecasts”, “expect”, “is expected”, “project”, “propose”, “potential”, “targeting”, “intends”, “believes” or variations of such words and phrases or statements that certain actions, events or results “may”, “could”, “would”, “might”, or “will be taken”, “occur” or “be achieved” or the negative connotation thereof. These statements involve known and unknown risks, uncertainties and other factors that may cause actual results or events to differ materially from those anticipated in such forward-looking statements. The Company believes that the expectations reflected in those forward-looking statements are reasonable, but no assurance can be given that these expectations will prove to be correct and such forward-looking statements included in this MD&A should not be unduly relied upon by readers, as actual results may vary. These statements speak only as of the date of this MD&A and are expressly qualified, in their entirety, by this cautionary statement.

The Company’s actual results could differ materially from those anticipated in these forward-looking statements as a result of the risk factors set forth above. Although the Company has attempted to identify important factors that could cause results to differ materially from those contained in forward-looking statements, there may be other factors that cause results not to be as anticipated, estimated or intended. There can be no assurance that such statements will prove to be accurate, as actual results and future events could differ materially from those anticipated in such statements. Accordingly, readers should not place undue reliance on forward-looking statements. Readers are cautioned that the foregoing lists of factors are not exhaustive. Forward looking statements are made as of the date hereof and accordingly are subject to change after such date. The forward-looking statements contained in this MD&A are expressly qualified by this cautionary statement. The Company does not undertake to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise, except in accordance with applicable securities laws.

OTHER INFORMATION

Additional information related to the Company is available for viewing on SEDAR+ at www.sedarplus.ca/home/.

Exhibit 99.3

FORM 52-109F2 CERTIFICATION OF INTERIM FILINGS
FULL CERTIFICATE

I, Gadi Graus, **Chief Executive Officer** of **A2Z CUST2MATE SOLUTIONS CORP.**, certify the following:

1. **Review:** I have reviewed the interim financial report and interim MD&A (together, the “interim filings”) of **A2Z CUST2MATE SOLUTIONS CORP.** (the “issuer”) for the interim period ended **March 31, 2026**.
2. **No misrepresentations:** Based on my knowledge, having exercised reasonable diligence, the interim filings do not contain any untrue statement of a material fact or omit to state a material fact required to be stated or that is necessary to make a statement not misleading in light of the circumstances under which it was made, with respect to the period covered by the interim filings.
3. **Fair presentation:** Based on my knowledge, having exercised reasonable diligence, the interim financial report together with the other financial information included in the interim filings fairly present in all material respects the financial condition, financial performance and cash flows of the issuer, as of the date of and for the periods presented in the interim filings.
4. **Responsibility:** The issuer’s other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (DC&P) and internal control over financial reporting (ICFR), as those terms are defined in National Instrument 52-109 Certification of Disclosure in Issuers’ Annual and Interim Filings, for the issuer.
5. **Design:** Subject to the limitations, if any, described in paragraphs 5.2 and 5.3, the issuer’s other certifying officer(s) and I have, as at the end of the period covered by the interim filings
 - (a) designed DC&P, or caused it to be designed under our supervision, to provide reasonable assurance that
 - (i) material information relating to the issuer is made known to us by others, particularly during the period in which the interim filings are being prepared; and
 - (ii) information required to be disclosed by the issuer in its annual filings, interim filings or other reports filed or submitted by it under securities legislation is recorded, processed, summarized and reported within the time periods specified in securities legislation; and
 - (b) designed ICFR, or caused it to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with the issuer’s GAAP.
- 5.1 **Control framework:** The control framework the issuer’s other certifying officer(s) and I used to design the issuer’s ICFR is Internal Control – Integrated Framework (2013) published by the Committee of Sponsoring Organization of the Treadway Commission (“COSO”)
- 5.2 **ICFR – material weakness relating to design:** The issuer has disclosed in its interim MD&A for each material weakness relating to design existing at the interim period ended
 - (a) a description of the material weakness;
 - (b) the impact of the material weakness on the issuer’s financial reporting and its ICFR; and
 - (c) the issuer’s current plans, if any, or any actions already undertaken, for remediating the material weakness.
- 5.3 **Limitation on scope of design:** N/A
6. **Reporting changes in ICFR:** The issuer has disclosed in its interim MD&A any change in the issuer’s ICFR that occurred during the period beginning on **January 1, 2026**, and ended on **March 31, 2026** that has materially affected, or is reasonably likely to materially affect, the issuer’s ICFR.

Date: May 14, 2026

“Gadi Graus”

Gadi Graus

Chief Executive Officer

Exhibit 99.4

FORM 52-109F2 CERTIFICATION OF INTERIM FILINGS
FULL CERTIFICATE

I, Alan Rootenberg, **Chief Financial Officer** of **A2Z CUST2MATE SOLUTIONS CORP.**, certify the following:

1. **Review:** I have reviewed the interim financial report and interim MD&A (together, the “interim filings”) of **A2Z CUST2MATE SOLUTIONS CORP.** (the “issuer”) for the interim period ended **March 31, 2026**.
2. **No misrepresentations:** Based on my knowledge, having exercised reasonable diligence, the interim filings do not contain any untrue statement of a material fact or omit to state a material fact required to be stated or that is necessary to make a statement not misleading in light of the circumstances under which it was made, with respect to the period covered by the interim filings.
3. **Fair presentation:** Based on my knowledge, having exercised reasonable diligence, the interim financial report together with the other financial information included in the interim filings fairly present in all material respects the financial condition, financial performance and cash flows of the issuer, as of the date of and for the periods presented in the interim filings.
4. **Responsibility:** The issuer’s other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (DC&P) and internal control over financial reporting (ICFR), as those terms are defined in National Instrument 52-109 Certification of Disclosure in Issuers’ Annual and Interim Filings, for the issuer.
5. **Design:** Subject to the limitations, if any, described in paragraphs 5.2 and 5.3, the issuer’s other certifying officer(s) and I have, as at the end of the period covered by the interim filings
 - (a) designed DC&P, or caused it to be designed under our supervision, to provide reasonable assurance that
 - (i) material information relating to the issuer is made known to us by others, particularly during the period in which the interim filings are being prepared; and
 - (ii) information required to be disclosed by the issuer in its annual filings, interim filings or other reports filed or submitted by it under securities legislation is recorded, processed, summarized and reported within the time periods specified in securities legislation; and
 - (b) designed ICFR, or caused it to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with the issuer’s GAAP.
- 5.1 **Control framework:** The control framework the issuer’s other certifying officer(s) and I used to design the issuer’s ICFR is Internal Control – Integrated Framework (2013) published by the Committee of Sponsoring Organization of the Treadway Commission (“COSO”)
- 5.2 **ICFR – material weakness relating to design:** The issuer has disclosed in its interim MD&A for each material weakness relating to design existing at the interim period ended
 - (d) a description of the material weakness;
 - (e) the impact of the material weakness on the issuer’s financial reporting and its ICFR; and
 - (f) the issuer’s current plans, if any, or any actions already undertaken, for remediating the material weakness.
- 5.3 **Limitation on scope of design:** N/A
6. **Reporting changes in ICFR:** The issuer has disclosed in its interim MD&A any change in the issuer’s ICFR that occurred during the period beginning on **January 1, 2026**, and ended on **March 31, 2026** that has materially affected, or is reasonably likely to materially affect, the issuer’s ICFR.

Date: May 14, 2026

“Alan Rootenberg”

Alan Rootenberg
Chief Financial Officer