



Breakthrough Chemistry, Inc.

Suite 108, 8891 Brighton Lane
Bonita Springs, FL 34135

Company Telephone: +1 800-549-6970
Company Website: www.breakthroughchemistry.com
Company email: IR@breakthroughchemistry.com

Quarterly Report

For the period ending December 31, 2025 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

9,729,304 as of December 31, 2025 (*Current Reporting Period Date or More Recent Date*)

9,729,304 as of March 31, 2025 (*Most Recent Completed Fiscal Year End*)

Shell Status

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 of the Exchange Act of 1934):

Yes: No:

Indicate by check mark whether the company's shell status has changed since the previous reporting period:

Yes: No:

Change in Control

Indicate by check mark whether a Change in Control⁵ of the company has occurred during this reporting period:

Yes: No:

⁵ "Change in Control" shall mean any events resulting in:

- (i) Any "person" (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the "beneficial owner" (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company's then outstanding voting securities;
- (ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company's assets;
- (iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or
- (iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

1) Name and address(es) of the issuer and its predecessors (if any)

In answering this item, provide the current name of the issuer and names used by predecessor entities, along with the dates of the name changes.

SuperiorClean, Inc. from March 29, 2001, to September 25, 2003
Megola, Inc. from September 25, 2003, to May 26, 2022
Alo-Gem from May 26, 2022, to September 23, 2022*
Megola, Inc. from September 23, 2022, to September 12, 2024
Breakthrough Chemistry, Inc. from September 12, 2024, to present

Current State and Date of Incorporation or Registration: Nevada corporation, incorporated March 29, 2001
Standing in this jurisdiction: (e.g. active, default, inactive): Active

Prior Incorporation Information for the issuer and any predecessors during the past five years:

On September 23, 2022, the Company changed its name from Megola, Inc. to Alo-Gem with the State of Nevada, The aforementioned action did not receive approval from the Financial Industry Regulatory Authority ("FINRA").

On September 23, 2022, the Company changed its name back to Megola, Inc.

On September 12, 2024, the Company changed its name from Megola, Inc. to Breakthrough Chemistry, Inc. with the State of Nevada, FINRA completed their review of the corporate action and filed notice of the name change on July 29, 2025.

Describe any trading suspension or halt orders issued by the SEC or FINRA concerning the issuer or its predecessors since inception:

None

List any company name change, stock split, dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

On May 22, 2025, the Company's Board of Directors and its Majority Shareholder approved a reverse split of the issued and outstanding common shares of the Company on the basis of 1:30. On July 29, 2025, FINRA finalized their review and published notice of the Reverse Split.

On May 30, 2025, the Company filed an amendment to its articles of incorporation with the State of Nevada whereby they decreased the authorized common shares of the Company from 3,000,000,000 to 1,500,000,000, with the authorized Preferred Shares remaining at 54,000,000.

Address of the issuer's principal executive office:

8891 Brighton Lane, Ste 108, Bonita Springs, FL 34135

Address of the issuer's principal place of business:

Check if principal executive office and principal place of business are the same address:

Has the issuer or any of its predecessors been in bankruptcy, receivership, or any similar proceeding in the past five years?

No: Yes: If Yes, provide additional details below:

2) Security Information

Transfer Agent

Name: Liberty Stock Transfer
Phone: (732) 372-0707
Email: inbox@libertystocktransfer.com
Address: 1041 State Route 36, Suite 310,
Atlantic Highlands, NJ 07716

Publicly Quoted or Traded Securities:

The goal of this section is to provide a clear understanding of the share information for its publicly quoted or traded equity securities. Use the fields below to provide the information, as applicable, for all outstanding classes of securities that are publicly traded/quoted.

Trading symbol:	<u>BKTH</u>
Exact title and class of securities outstanding:	<u>Common Stock</u>
CUSIP:	<u>58517C404</u>
Par or stated value:	<u>\$0.001</u>
Total shares authorized:	<u>1,500,000,000</u> as of date: <u>December 31, 2025</u>
Total shares outstanding:	<u>9,729,304</u> as of date: <u>December 31, 2025</u>
Total number of shareholders of record:	<u>132</u> as of date: <u>December 31, 2025</u>

Please provide the above-referenced information for all other publicly quoted or traded securities of the issuer.

N/A

Other classes of authorized or outstanding equity securities that do not have a trading symbol:

The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g., preferred shares that do not have a trading symbol). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Please provide the above-referenced information for all other classes of authorized or outstanding equity securities.

Exact title and class of the security:	Preferred Stock
Par or stated value:	See Below
Total shares authorized:	54,000,000 as of date: December 31, 2025
Total shares outstanding:	See Below as of date: December 31, 2025
Total number of shareholders of record:	See Below as of date: December 31, 2025

There are a total of 54,000,000 shares of Preferred Stock, par value \$0.001 authorized of which the following shares are designated:

Exact title and class of the security:	Series A Preferred Stock
Par or stated value:	\$0.001
Total shares authorized:	200 as of date: December 31, 2025
Total shares outstanding:	68 as of date: December 31, 2025
Total number of shareholders of record:	60 as of date: December 31, 2025

Exact title and class of the security:	Series B Preferred Stock
Par or stated value:	\$0.001
Total shares authorized:	100 as of date: December 31, 2025
Total shares outstanding:	6 as of date: December 31, 2025
Total number of shareholders of record:	5 as of date: December 31, 2025

Exact title and class of the security: Series C Preferred Stock
Par or stated value: \$0.001
Total shares authorized: 100 as of date: December 31, 2025
Total shares outstanding: 8 as of date: December 31, 2025
Total number of shareholders of record: 6 as of date: December 31, 2025

Exact title and class of the security: Special 2018 Series A Preferred Stock
Par or stated value: \$0.001
Total shares authorized: 1 as of date: December 31, 2025
Total shares outstanding: 1 as of date: December 31, 2025
Total number of shareholders of record: 1 as of date: December 31, 2025

Exact title and class of the security: Series D Preferred Stock
Par or stated value: \$10.00
Total shares authorized: 5,000,000 as of date: December 31, 2025
Total shares outstanding: 38,500 as of date: December 31, 2025
Total number of shareholders of record: 2 as of date: December 31, 2025

Exact title and class of the security: Series E Preferred Stock
Par or stated value: \$5.00
Total shares authorized: 5,000,000 as of date: December 31, 2025
Total shares outstanding: 0 as of date: December 31, 2025
Total number of shareholders of record: 0 as of date: December 31, 2025

Exact title and class of the security: Series F Preferred Stock
Par or stated value: \$1.00
Total shares authorized: 25,000,000 as of date: December 31, 2025
Total shares outstanding: 0 as of date: September 30, 2025
Total number of shareholders of record: 0 as of date: September 30, 2025

Exact title and class of the security: Series G Preferred Stock
Par or stated value: \$1.00
Total shares authorized: 10,000,000 as of date: December 31, 2025
Total shares outstanding: 0 as of date: December 31, 2025
Total number of shareholders of record: 0 as of date: December 31, 2025

Security Description:

The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:

1. For common equity, describe any dividend, voting and preemption rights.

Holders of the common stock shall not have any preference, preemptive right or right of subscription to acquire shares of the corporation authorized, issued or sold, or to be authorized, issued or sold, or to any obligation or shares authorized or issued or to be authorized or issued, and convertible into shares of the corporation, nor to any right of subscription thereto, other than to the extent, if any, the Board of Directors in its sole discretion, may determine from time to time. Voting rights of the common stock is at the discretion of the Board of Directors when issued. Currently, holders of the common stock shall have one vote for each one share of common stock held. Dividends to be paid on common stock is at the discretion of the Board of Directors.

2. For preferred stock, describe the dividend, voting, conversion, and liquidation rights as well as redemption or sinking fund provisions.

2018 Special Series A Preferred Stock

The one (1) share of 2018 Special Series A Preferred stock, \$0.001 par value authorized which carries the right to 51% voting control of the Company.

Series A Preferred Shares:

All shares of Preferred Series "A" stock held 12 months are eligible for conversion to common stock at a conversion price set at \$0.20 cents per share or the value of the common stock, which shall be based on the average closing price of the common stock for 10 consecutive days immediately prior to the date of conversion. The Company has the right to effect a mandatory conversion of the Series A Preferred stock 24 months from the date of issuance of the Series A Preferred stock, after 60 days written notice. Each Preferred Series "A" share is entitled to cast 100 votes in a shareholder meeting.

Series B Preferred Shares:

All shares of Preferred Series "B" stock are convertible to common stock at a conversion price set at \$0.05 cents per share or the value of the common stock, which shall be based on the average closing price of the common stock for 10 consecutive days immediately prior to the date of conversion, whichever is less. The Company has the right to effect a mandatory conversion of the Series B Preferred stock 24 months from the date of issuance of the Series B Preferred stock, after 60 days written notice. The Series B Preferred stock has no voting rights.

Series C Preferred Shares:

All shares of Preferred Series "C" stock held 12 months are convertible to common stock at a conversion price set at \$0.10 cents per share or the 10-day average trading price of the common stock at the time of conversion, whichever is less. The Company has the right to effect a mandatory conversion of the Series C Preferred stock 24 months from the date of issuance of the Series C Preferred stock, after 60 days written notice. Each Preferred Series "C" share is entitled to cast 2,000 votes in a shareholder meeting.

Series D Preferred Shares

The Series D Preferred Stock may only be issued at the direction of the Board of Directors and with the consent of a majority of the shareholders of the Company. The shares when issued have a 6 month lock up period from the date of issuance and thereafter may be converted on the basis of 25% of the shares held by the shareholder quarterly, with no conversion resulting in the shareholder holding more than 9.99% of the issued and outstanding common stock. The shares are convertible into common stock at \$0.001 per share. The shares carry voting rights of 100 shares of common stock for each one share held. The shares have the right to receive dividends and are anti-dilutive.

Series E Preferred Shares

The Series E Preferred Stock may only be issued at the direction of the Board of Directors and with the consent of a majority of the shareholders of the Company. The shares when issued have a 6-month lock up period from the date of issuance and thereafter may be converted on the basis of 25% of the shares held by the shareholder quarterly, with no conversion resulting in the shareholder holding more than 9.99% of the issued and outstanding common stock. The shares are convertible into common stock at 35% of the 21-day average closing price of the common stock of the Company or \$0.0025 per share, whichever is higher. The Company may elect a mandatory conversion of the stock into common shares, cash or a combination of cash and common stock after five years from the date of issuance. The shares carry voting rights of 10 shares of common stock for each one share held. The shares are anti-dilutive. The shares have no rights to receive dividends.

Series F Preferred Shares

The Series F Preferred Stock may only be issued at the direction of the Board of Directors and with the consent of a majority of the shareholders of the Company. The shares when issued have a 6-month lock up period from the date of issuance and thereafter may be converted into common stock and may be fully converted after 12 months of issuance. The shares are convertible into common stock at a 25% discount to the 21-day average closing price of the common stock of the Company or \$0.0025 per share, whichever is higher. The Company may elect a mandatory conversion of the stock into common shares, cash or a combination of cash and common stock after five years from the date of issuance. The shares carry no voting rights. The shares are anti-dilutive. The shares have no right to receive dividends.

Series G Preferred Shares

The Series G Preferred Stock may only be issued at the direction of the Board of Directors and with the consent of a majority of the shareholders of the Company. The shares when issued have a 6 month lock up period from the date of issuance and thereafter may be converted into common stock and may be fully converted after 12 months of issuance. The shares are convertible into common stock at 50% of the 21-day average closing price of the common stock of the Company or \$0.0025 per share, whichever is higher. The Company may elect a mandatory conversion of the stock into common shares, cash or a combination of cash and common stock after five years from the date of issuance. The shares carry no voting rights. The shares are anti-dilutive. The shares have no rights to receive dividends.

3. Describe any other material rights of common or preferred stockholders.

N/A

4. Describe any material modifications to rights of holders of the company's securities that have occurred over the reporting period covered by this report.

N/A

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any changes to the total shares outstanding of any class of the issuer's securities in the past two completed fiscal years and any subsequent interim period.

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares, or any other securities or options to acquire such securities, issued for services. Using the tabular format below, please describe these events.

A. Changes to the Number of Outstanding Shares for the two most recently completed fiscal years and any subsequent period.

Indicate by check mark whether there were any changes to the number of outstanding shares within the past two completed fiscal years:

No: Yes: (If yes, you must complete the table below)

Shares Outstanding <u>Opening Balance:</u> Date <u>April 1, 2023</u> Common: <u>8,995,896</u> Preferred: <u>Series A Preferred: 68</u> <u>Series B Preferred: 6</u> <u>Series C Preferred: 8</u>	*Right-click the rows below and select "Insert" to add rows as needed.
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Special 2018 Series A Preferred: 1 Series D Preferred: 100,000 Series E Preferred: 0 Series F Preferred: 0 Series G Preferred: 0									
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. ***You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
<u>August 22, 2023</u>	<u>New Issuance</u>	<u>733,333</u>	<u>Common</u>	<u>\$0.025</u>	<u>No</u>	<u>Red Rock Fund Corp.(1)</u>	<u>Conversion of Debt</u>	<u>Unrestricted</u>	<u>Rule 144</u>
<u>January 31, 2025</u>	<u>Cancellation</u>	<u>(45,000)</u>	<u>Series D Preferred</u>	<u>N/A</u>	<u>N.A</u>	<u>MedeSol Global Inc./Simon Johnston</u>	<u>Termination Agreement</u>	<u>N/A</u>	<u>N/A</u>
<u>January 31, 2025</u>	<u>Cancellation</u>	<u>(5,000)</u>	<u>Series D Preferred</u>	<u>N/A</u>	<u>N.A</u>	<u>Bruce Johnston</u>	<u>Termination Agreement</u>	<u>N/A</u>	<u>N/A</u>
<u>March 31, 2025</u>	<u>New Issuance</u>	<u>1,000</u>	<u>Series D Preferred</u>	<u>\$10.00</u>	<u>No</u>	<u>Bruce Johnston</u>	<u>Acquisition Agreement</u>	<u>Restricted</u>	<u>Rule 144</u>
<u>July 29, 2025</u>	<u>New Issuance</u>	<u>75</u>	<u>Common</u>	<u>N/A</u>	<u>N.A</u>	<u>Various shareholders</u>	<u>Reverse Split Round Up.</u>	<u>N/A</u>	<u>N/A</u>
<u>December 22, 2025</u>	<u>Cancellation</u>	<u>(12,500)</u>	<u>Series D Preferred</u>	<u>N/A</u>	<u>N/A</u>	<u>GS Global Capital</u>	<u>Voluntary return to treasury</u>	<u>N/A</u>	<u>N/A</u>
Shares Outstanding on Date of This Report Ending Balance: Date: December 31, 2025 Common: 9,729,304 Preferred: Series A Preferred: 68 Series B Preferred: 6 Series C Preferred: 8 Special 2018 Series A Preferred: 1 Series D Preferred: 38,500 Series E Preferred: 0 Series F Preferred: 0 Series G Preferred: 0									

(1) Red Rock Fund Corp controlling shareholder is Red Rock Alternative Fund LLC of which the managing partner is Matteo Sacco

B. Convertible Debt

The following is a complete list of the Company's Convertible Debt which includes all promissory notes, convertible notes, convertible debentures, or any other debt instruments convertible into a class of the issuer's equity securities. The table includes all issued or outstanding convertible debt at any time during the last complete fiscal year and any interim period between the last fiscal year end and the date of this Certification.

Check this box to confirm the Company had no Convertible Debt issued or outstanding at any point during this period.

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$) (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion ⁶	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
November 26, 2020	205,184	52,684	November 26, 2020	Convertible into shares of common stock at any time after December 1, 2020 (5 days after maturity) at \$0.075 per share	2,033,333	702,455	1863942 Ontario Corporation. The managing partner is Joel Gardner, and the shareholders are: JLG Holding Inc. Canada – 51% (a company of which Joel and Leasa Gardner are the sole shareholders), Sufan Siau – 31.5%, Steven Wong – 12.5%, Edwin Wong – 5%	Loan
August 27, 2021	65,924	65,924	August 27, 2021	Convertible into shares of common stock at any time after August 31, 2021 (5 days after maturity) into shares of common stock at \$0.15 per share	0	439,493	GS Capital Blends LLC. The managing members are Mark Suchy and Joel Gardner	Loan
December 22, 2025	135,000	135,000	December 22, 2025	Convertible into shares of common stock at any time after December 22, 2025 (5 days after maturity) into shares of common stock at \$0.075 per share	0	1,800,000	GS Capital Blends LLC. The managing members are Mark Suchy and Joel Gardner	Loan
November 23, 2022	25,000	Nil	May 23, 2023	Convertible into shares of common stock at a 50% discount off of the lowest volume weighted average price for the common stock during the 10 trading days preceding the conversion date	0	0	Jeffrey Williams	Loan(1)
Total Outstanding Balance:		<u>253,608</u>		Total Shares:	<u>2,033,333</u>	<u>2,941,947</u>		

⁶ The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any “blockers” or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

Any additional material details, including footnotes to the table are below:

- (1) Jeffrey Williams cancelled his convertible note as at January 31, 2025, pursuant to a termination agreement with MedeSol Group Inc., Jeffrey Williams and the Company.

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. Ensure that these descriptions are updated on the Company's Profile on www.OTCMarkets.com.

A. Summarize the issuer's business operations (If the issuer does not have current operations, state "no operations")

Breakthrough Chemistry, Inc. develops real, science-driven chemistry platforms designed to outperform the legacy products the world has relied on for decades. We focus on clean, non-volatile, environmentally responsible solutions that deliver measurable results without fragrances, gimmicks, or marketing tricks.

Our products are more particularly described below under Item C.

B. List any subsidiaries, parent company, or affiliated companies.

The Issuer has no subsidiaries as of the date of this filing.

C. Describe the issuers' principal products or services.

Breakthrough Chemistry, Inc. develops real, science-driven chemistry platforms designed to outperform the legacy products the world has relied on for decades. We focus on clean, non-volatile, environmentally responsible solutions that deliver measurable results without fragrances, gimmicks, or marketing tricks.

Our work centers on three core platforms:

• Stabilized Halogen Platform

Advanced N-halamine technologies used across odor control, antimicrobial protection, food preservation, mineral coatings, and environmental applications. These systems power solutions for consumer, industrial, agricultural, and environmental markets.

• SiO₂ Surface Protection Platform

Durable coatings for mobile device glass, automotive windshields, household glass, shower surfaces, polycarbonate lenses, eyeglasses, sunglasses, sports eyewear, vinyl windows, acrylic panels, marine glass, metal surfaces, and agricultural foliar sprays. These coatings improve clarity, repel water, reduce smudging, and strengthen surfaces.

• Fire Inhibitor Mineral Platform

Topical fire-inhibitor coatings and mineral-anchored fire-inhibitor systems for building materials, insulation, foams, textiles, carpets, and composites. These solutions provide non-halogen, durable fire-inhibiting performance for both rigid and flexible materials.

These platforms support a growing portfolio of 11 patents pending, covering technologies that span consumer, industrial, agricultural, marine, environmental, and food-safety markets. All platforms are engineered for scalability, local blending, and rapid global deployment through strategic partners and licensing relationships.

5) Issuer's Facilities

The goal of this section is to provide investors with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer and the extent in which the facilities are utilized.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer. Describe the location of office space, data centers, principal plants, and other property of the issuer and describe the condition of the properties. Specify if the assets, properties, or facilities are owned or leased and the terms of their leases. If the issuer does not have complete ownership or control of the property, describe the limitations on the ownership.

The Issuer does not own any real property such as land, buildings, physical plants or other material physical properties.

The Issuer has rented services at an executive center at the cost of \$99 per month.

6) All Officers, Directors, and 5% Beneficial Owners of the Company

Using the table below, please provide information, as of the period end date of this report, regarding all officers and directors of the company, or any person that performs a similar function, regardless of the number of shares they own.

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities. If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity. Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

The goal of this section is to provide investors with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant or beneficial owners.

Individual Name (First, Last) or Entity Name (Include names of control person(s) if a corporate entity)	Position/Company Affiliation (ex: CEO, ≥ 5% beneficial owner)	City and State (Include Country if outside U.S.)	Number of Shares Owned (List common, preferred, warrants and options separately)	Class of Shares Owned	Percentage of Class of Shares Owned (undiluted)
Rodney Nettles	5% Control person	Naples, FL	1	2018 Special Series A Preferred Stock ⁽¹⁾	100%
Robert Gardiner	Director and President	Camlachie, Ontario, Canada	0	N/A	N/A
Mark Suchy ⁽²⁾	Director, CFO, Secretary, Treasurer	Bonita Springs, FL	50,000 shares held directly	Common	0.01%
Sufan Siau	Director and CEO	Hong Kong	0	N/A	N/A
Darryl Campbell	Director	London, Ontario Canada	0.	N/A	N/A
Ron Olsson	Director	Fort Myers, FL	0	N/A	N/A
Joel Gardner ⁽²⁾	5% Control person	Corunna, Ontario Canada	1 4* 200 shares, held directly	Series B Preferred Stock Series A Preferred Stock Common	16.67% 5.9% <1%

Airam Capital, Inc. Managing partner, Aldo Rotondi	5% Control person	Sarnia, Ontario Canada	1	Series C Preferred Stock	12.5%
Magaly Bianchini	5% Control person	Toronto, Ontario Canada	2	Series C Preferred Stock	25%
Day Family Trust, for benefit of Rowland Day	5% Control person	Newport Beach, CA	1	Series C Preferred Stock	12.5%
Donald Forkner	5% Control person	Green Valley, AZ	1	Series C Preferred Stock	12.5%
Enrico Restivo	5% Control person	Sarnia, Ontario Canada	2	Series C Preferred Stock	25%
Matteo Sacco	5% Control person	Mississauga, Ontario Canada	1	Series C Preferred Stock	12.5%
Jeff Weinbrum	5% Control person	Mississauga, Ontario Canada	1	Series B Preferred Stock	16.67%
Michael T. Williams	5% Control person	Tampa, FL	2	Series B Preferred Stock	33.33%
Katherine B Colby As Trustee Of The Katherine B Colby Revocable Trust	5% Control person	Redding, CT	1	Series B Preferred Stock	16.67%
Michael I Colby As Trustee Of The Michael I Colby Revocable Trust	5% Control person	Redding, CT	1	Series B Preferred Stock	16.67%
GS Capital Blends LLC ⁽²⁾	5% Control person	Bonita Springs, FL	37,500	Series D Preferred Stock	97%
Daniel Graveline	5% Control person	Brights Grove, Ontario Canada	509,260	Common Stock	5.7%

(1) These shares control 51% of the voting control of the common stock.

(2) Both Mr. Suchy and Mr. Joel Gardner have ownership over Series D Preferred shares held under GS Capital Blends LLC, of which they are managing members.

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, log in to www.OTCIQ.com to update your company profile.

7) Legal/Disciplinary History

A. Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:

1. Been the subject of an indictment or conviction in a criminal proceeding or plea agreement or named as a defendant in a pending criminal proceeding (excluding minor traffic violations);

None

2. Been the subject of the entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, financial- or investment-related, insurance or banking activities;

None

3. Been the subject of a finding, disciplinary order or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, a state securities regulator of a violation of federal or state securities or commodities law, or a foreign regulatory body or court, which finding or judgment has not been reversed, suspended, or vacated;

None

4. Named as a defendant or a respondent in a regulatory complaint or proceeding that could result in a "yes" answer to part 3 above; or

None

5. Been the subject of an order by a self-regulatory organization that permanently or temporarily barred, suspended, or otherwise limited such person's involvement in any type of business or securities activities.

None

6. Been the subject of a U.S Postal Service false representation order, or a temporary restraining order, or preliminary injunction with respect to conduct alleged to have violated the false representation statute that applies to U.S mail.

None

- B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party to or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

None

8) Third Party Service Providers

Provide the name, address, telephone number and email address of each of the following outside providers. You may add additional space as needed.

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, update your company profile.

Securities Counsel

Name: Allen Tucci
Firm: McNeese Wallace & Nurick
Address 1: 100 Pine Street
Address 2: Harrisburg, PA 17101
Phone: (484) 329-8050
Email: atucci@mcneese.com

Accountant or Auditor

Name: Li Shen
Firm: The Accounting Connection
Address 1: 145-251 Midpark Blvd SE
Address 2: Calgary, Alberta T2X 1S3
Phone: (403) 693-8004
Email: support@theaccountingconnection.com

Investor Relations

The issuer at this time does not have any formal investor relations. Mark Suchy, an officer and director of the issuer monitors the issuer website at <http://breakthroughchemistry.com> and our telephone at 1-888-587-1698. His email contact is megolausa@gmail.com

All other means of Investor Communication:

X (Twitter): <http://twitter.com/megolacorp>
Discord: N/A
LinkedIn: N/A
Facebook: N/A
[Other] EIN Presswire – news distribution
Issuer Direct – news distribution

Other Service Providers

Provide the name of any other service provider(s) that **that assisted, advised, prepared, or provided information with respect to this disclosure statement**. This includes counsel, broker-dealer(s), advisor(s), consultant(s) or any entity/individual that provided assistance or services to the issuer during the reporting period.

Name: Jacqueline Danforth
Firm: The Ideal Connection
Nature of Services: Compliance consulting services
Address 1: 30 North Gould, Suite 5953
Address 2: Sheridan, WY 82801
Phone: 646-831-6244
Email: jd@theidealconnection.com

9) Disclosure & Financial Information

A. This Disclosure Statement was prepared by (name of individual):

Name: Jacqueline Danforth
Title: Independent Consultant
Relationship to Issuer: Outside service provider

This disclosure statement was prepared based on information supplied to the preparer by management.

B. The following financial statements were prepared in accordance with:

- IFRS
 U.S. GAAP

C. The following financial statements were prepared by (name of individual):

Name: Li Shen
Title: Accountant
Relationship to Issuer: Retained third party accounting firm

Describe the qualifications of the person or persons who prepared the financial statements:⁷
Ms. Shen is a Chartered Professional Accountant

⁷ The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS and by persons with sufficient financial skills.

The issuer has appended the unaudited condensed financial statements for the three and nine months ended December 31, 2025, and 2024 hereto including the following:

- a. Condensed Balance Sheets;
- b. Condensed Statements of Income;
- c. Condensed Statements of Cash Flows;
- d. Condensed Statements of Retained Earnings (Statement of Changes in Stockholders' Equity)
- e. Financial notes

10) Issuer Certification

Principal Executive Officer:

I, Sufan Siau, certify that:

1. I have reviewed this Disclosure Statement for Breakthrough Chemistry, Inc.;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

February 23, 2026

/s/ Sufan Siau

Principal Executive Officer

Principal Financial Officer:

I, Mark Suchy certify that:

1. I have reviewed this Disclosure Statement for Breakthrough Chemistry, Inc.;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

February 23, 2026

/s/ Mark Suchy

Principal Financial Officer

Breakthrough Chemistry Inc.
(Formerly: Megola, Inc.)
Condensed Balance Sheets
(Unaudited)

	<u>December 31,</u> <u>2025</u>	<u>March 31,</u> <u>2025</u>
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 57,011	\$ 652
Prepaid expenses	35,833	35,833
Inventory	48,977	41,373
Other receivable	1,775,400	-
Total Current Assets	<u>1,917,221</u>	<u>77,858</u>
Intangible Assets, net of amortization of \$58,653 and \$70,295	337,460	781,012
Total Assets	<u><u>\$ 2,254,681</u></u>	<u><u>\$ 858,870</u></u>
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 44,031	\$ 35,491
Advances Payable – related parties	43,146	154,536
Loan Payable – related party	7,606	7,340
Coupon interest payable – related party	65,411	65,411
Convertible Note – related party (Note 7)	253,608	118,608
Total Current Liabilities	<u>413,802</u>	<u>381,386</u>
Total Liabilities	<u><u>\$ 413,802</u></u>	<u><u>\$ 381,386</u></u>
Stockholders' Equity		
Common Stock – authorized 1,500,000,000 shares, \$0.001 par value, 9,729,304 shares of common stock issued and outstanding	9,729	9,729
2018 Special Series A Preferred Shares – authorized 1 share of \$0.001 par value, 1 share issued and outstanding	—	—
Series A Preferred Shares – authorized 200 shares, \$0.001 par value, 68 shares issued and outstanding	—	—
Series B Preferred Shares – 100 authorized shares \$0.001 par value, 6 shares issued and outstanding	—	—
Series C Preferred Shares – 100 authorized shares, \$0.001 par value, 8 shares issued and outstanding	—	—
Series D Preferred Shares – 5,000,000 authorized shares, \$10.00 par value, 38,500 shares issued and outstanding	385,000	510,000
Series E Preferred Shares – 5,000,000 authorized shares, \$5.00 par value, 0 shares issued and outstanding	—	—
Series F Preferred Shares – 25,000,000 authorized shares, \$1.00 par value, 0 and 40,000 shares issued and outstanding	—	—
Series G Preferred Shares – 10,000,000 authorized shares, \$1.00 par value, 0 shares issued and outstanding	—	—
Additional Paid in Capital	1,397,109	1,272,109
Accumulated Deficit	49,041	(1,314,354)
Total Stockholders' Equity	<u>1,840,879</u>	<u>477,484</u>
Total Liabilities and Stockholders' Equity	<u><u>\$ 2,254,681</u></u>	<u><u>\$ 858,870</u></u>

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

Breakthrough Chemistry Inc.
(Formerly: Megola, Inc.)
Condensed Statements of Operations
(Unaudited)

	Three Months Ended December 31,		Nine Months Ended December 31,	
	2025	2024	2025	2024
Sales	\$ 10,413	\$ 14,000	\$ 13,825	\$ 23,260
Cost of Goods Sold	1,722	3,732	2,400	10,406
Gross Profit	8,691	10,268	11,425	12,854
OPERATING EXPENSES				
Professional fees	5,750	524	15,369	11,678
Amortization of intangible assets	10,746	11,294	33,210	33,758
Selling, general and administrative expenses	55,429	15,544	64,243	33,401
Total operating expenses	71,925	27,362	112,822	78,837
 (Loss) from operations	 (63,234)	 (17,094)	 (101,397)	 (65,983)
 Other income (expense)				
Gain on sale of assets	1,465,058	-	1,465,058	-
Interest expense	(89)	(7,021)	(266)	(20,985)
Total other income (expense)	1,464,969	(7,021)	1,464,792	(20,985)
 Net income (loss)	 \$ 1,401,735	 \$ (24,115)	 \$ 1,363,395	 \$ (86,968)
Basic net income (loss) per share	\$ 0.14	\$ (0.00)	\$ 0.14	\$ (0.01)
Diluted net income (loss) per share	\$ 0.00	\$ (0.00)	\$ 0.00	\$ (0.00)
Weighted average shares: basic	9,729,304	9,729,304	9,729,304	9,729,304
Weighted average shares: diluted	397,674,698	1,011,082,291	397,674,698	1,011,082,291

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

Breakthrough Chemistry Inc.
(Formerly: Megola, Inc.)
Condensed Statements of Stockholders' Equity
(Unaudited)

	Preferred Stock (1)	Special 2018 Preferred Stock (2)	Common Stock		Additional Paid- in	Accumulated	Shareholders'
	Amount	Amount	Shares	Amount	Capital	Deficit	Equity
Balance March 31, 2025	\$ 510,000	\$ -	9,729,304	\$ 9,729	\$ 1,272,109	\$ (1,314,354)	\$ 477,484
Net loss	-	-	-	-	-	(18,706)	(18,706)
Balance June 30, 2025	510,000	-	9,729,304	9,729	1,272,109	(1,333,060)	458,778
Net loss	-	-	-	-	-	(19,634)	(19,634)
Balance September 30, 2025	510,000	-	9,729,304	9,729	1,272,109	(1,352,694)	439,144
Preferred stock returned	(125,000)	-	-	-	125,000	-	-
Net loss	-	-	-	-	-	1,401,735	1,401,735
Balance December 31, 2025	\$ 385,000	\$ -	9,729,304	\$ 9,729	\$ 1,397,109	\$ 49,041	\$ 1,840,879

(1)

	Preferred Series A		Preferred Series B		Preferred Series C		Preferred Series D		Preferred Series E		Preferred Series F		Preferred Series G	
	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount
Balance, March 31, 2025	68	\$ -	6	\$ -	-	\$ -	51,000	\$ 510,000	-	\$ -	-	\$ -	-	\$ -
Balance June 30, 2025	68	-	6	-	-	-	51,000	510,000	-	-	-	-	-	-
Balance September 30, 2025	68	-	6	-	-	-	51,000	510,000	-	-	-	-	-	-
Return of Series D	-	-	-	-	-	-	(12,500)	(125,000)	-	-	-	-	-	-
Balance December 31, 2025	68	\$ -	6	\$ -	-	\$ -	38,500	\$ 385,000	-	\$ -	-	\$ -	-	\$ -

(2)

	Special 2018 Series A Preferred	
	Shares	Amount
Balance, March 31, 2023	1	\$ —
Balance, June 30, 2025	1	\$ —
Balance, September 30, 2025	1	\$ —
Balance, December 31, 2025	1	\$ —

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

Breakthrough Chemistry Inc.
(Formerly: Megola, Inc.)
Condensed Statements of Stockholders' Equity
(Unaudited)

	Preferred Stock (1) Amount	Special 2018 Preferred Stock (2) Amount	Common Stock		Additional Paid-in Capital	Accumulated Deficit	Shareholders Equity (Deficit)
			Shares	Amount			
Balance March 31, 2024	\$ 1,000,000	\$ -	9,729,304	\$ 9,729	\$ 782,109	\$ (1,272,181)	\$ 519,657
Net loss	-	-	-	-	-	(24,856)	(24,856)
Balance June 30, 2024	1,000,000	-	9,729,304	9,729	782,109	(1,297,037)	494,801
Net loss						(37,997)	(37,997)
Balance September 30, 2024	1,000,000	-	9,729,304	9,729	782,109	(1,335,034)	456,804
Net loss						(24,115)	(24,115)
Balance December 31, 2024	\$ 1,000,000	\$ -	9,729,304	\$ 9,729	\$ 782,109	\$ (1,359,149)	\$ 432,689

(1)

	Preferred Series A		Preferred Series B		Preferred Series C		Preferred Series D		Preferred Series E		Preferred Series F		Preferred Series G	
	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount
Balance, March 31, 2024	68	\$ —	6	\$ —	—	\$ —	100,000	\$ 1,000,000	—	\$ —	—	\$ —	—	\$ —
Balance June 30, 2024	68	—	6	—	—	—	100,000	1,000,000	—	—	—	—	—	—
Balance September 30, 2024	68	—	6	—	—	—	100,000	1,000,000	—	—	—	—	—	—
Balance December 31, 2024	68	\$ —	6	\$ —	—	\$ —	100,000	\$ 1,000,000	—	\$ —	—	\$ —	—	\$ —

(2)

	Special 2018 Series A Preferred	
	Shares	Amount
Balance, March 31, 2024	1	\$ —
Balance, June 30, 2024	1	\$ —
Balance, September 30, 2024	1	\$ —
Balance, December 31, 2024	1	\$ —

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

Breakthrough Chemistry Inc.
(Formerly: Megola, Inc.)
Condensed Statements of Cash Flows
(Unaudited)

	For the nine months ended December 31,	
	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income (loss)	\$ 1,363,395	\$ (86,968)
(Gain) on sale of assets	(1,465,058)	-
Adjustments to reconcile net loss to net cash used in operating activities:		
Amortization of intangible assets	33,210	33,757
Changes in operating assets and liabilities:		
Accounts receivable	-	4,060
Inventory	(7,604)	7,404
Accounts payable and accrued expenses	8,510	(16,394)
Cash used in operating activities	<u>(67,547)</u>	<u>(58,141)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of assets	<u>100,000</u>	<u>-</u>
Cash provided by (used in) investing activities	<u>100,000</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Convertible notes	-	-
Advances payable – related parties	23,640	39,351
Interest expense – related party, annual coupon on preferred stock	-	18,835
Interest expense, loan payable	-	1,884
Interest expense, loan payable – related party	266	266
Cash provided by financing activities	<u>23,906</u>	<u>60,336</u>
INCREASE (DECREASE) IN CASH	56,359	2,195
CASH AT BEGINNING OF YEAR	652	957
CASH AT END OF PERIOD	<u>\$ 57,011</u>	<u>\$ 3,152</u>
Supplemental disclosure of cash flow information		
Cash paid during the periods for interest		
Cash paid during the periods for income taxes		
Supplemental disclosure of noncash activities		
Advances Payable – related parties reallocated to convertible note – related party	<u>\$ 135,000</u>	<u>\$ -</u>
Other receivable from sale of assets	<u>\$ 1,775,400</u>	<u>\$ -</u>

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

Breakthrough Chemistry Inc.
(Formerly: Megola, Inc.)
Notes to Unaudited Financial Statements
for the Nine Months ended December 31, 2025 and 2024

NOTE 1 - NATURE OF OPERATIONS

Breakthrough Chemistry, Inc. (“Breakthrough” or the “Company”), incorporated in the State of Nevada on March 29, 2001, develops real, science-driven chemistry platforms designed to outperform the legacy products the world has relied on for decades. We focus on clean, non-volatile, environmentally responsible solutions that deliver measurable results without fragrances, gimmicks, or marketing tricks.

Our work centers on three core platforms:

• **Stabilized Halogen Platform**

Advanced N-halamine technologies used across odor control, antimicrobial protection, food preservation, mineral coatings, and environmental applications. These systems power solutions for consumer, industrial, agricultural, and environmental markets.

• **SiO₂ Surface Protection Platform**

Durable coatings for mobile device glass, automotive windshields, household glass, shower surfaces, polycarbonate lenses, eyeglasses, sunglasses, sports eyewear, vinyl windows, acrylic panels, marine glass, metal surfaces, and agricultural foliar sprays. These coatings improve clarity, repel water, reduce smudging, and strengthen surfaces.

• **Fire Inhibitor Mineral Platform**

Topical fire-inhibitor coatings and mineral-anchored fire-inhibitor systems for building materials, insulation, foams, textiles, carpets, and composites. These solutions provide non-halogen, durable fire-inhibiting performance for both rigid and flexible materials.

These platforms support a growing portfolio of 11 patents pending, covering technologies that span consumer, industrial, agricultural, marine, environmental, and food-safety markets. All platforms are engineered for scalability, local blending, and rapid global deployment through strategic partners and licensing relationships.

On May 29, 2025, the Company’s Board of Directors and its Majority Shareholder approved a name change to Breakthrough Chemistry, Inc and a reverse split of the issued and outstanding common shares of the Company on the basis of 1:30 and a decrease to the authorized shares of the Company from 3,054,000,000 to 1,554,000,000 with the authorized shares of common stock, par value \$0.001 being 1,500,000,000 and the authorized Preferred Shares, par value remaining at 54,000,000. On July 29, 2025, the reverse split was deemed effective following the final review by FINRA and on August 18, 2025, the Company began trading under the symbol “BKTH”. Accordingly, all share and per share amounts for all periods presented in the accompanying unaudited consolidated financial statements and notes thereto have been adjusted retroactively, where applicable, to reflect this reverse stock split and adjustment of the preferred stock conversion ratios, as may be applicable.

On December 22, 2025, the Company approved the finalization of the sale of certain assets, related to structural and wildfire- focused fire prevention platforms to General Enterprise Ventures Inc. for cash consideration of \$100,000 and 220,000 shares of General Enterprise Ventures Inc. common stock (NYSE American: CITR). The cash consideration was received prior to the end of the December 31, 2025, and the restricted common shares were received in January 2026. (Note 6)

On December 22, 2025, a shareholder of the Company, GS Capital Blends LLC, returned 12,500 Series D Preferred shares to the Company. There was no consideration for the return of the shares.

Breakthrough Chemistry Inc.
(Formerly: Megola, Inc.)
Notes to Unaudited Financial Statements
for the Nine Months ended December 31, 2025 and 2024

NOTE 2 – GOING CONCERN

The Company has \$57,011 cash on hand, product inventory valued at \$48,977, prepaid expenses of \$35,833 and other receivables of \$1,775,400 related to certain marketable securities received in January 2026, for total current assets of \$1,917,221 and current liabilities of \$413,802 on December 31, 2025, and we have incurred operating losses to date. While sales have commenced with respect to acquired inventory and product licenses, funds generated from these sales were not sufficient to pay debt and fund ongoing operations.

The Company's operations have been funded to date by management and shareholders, the sale of corporate assets, including intellectual property and licensing rights, sales of acquired product inventory and through the issuance of shares of the Company's preferred stock. The Company expects this funding to continue until such time as it can acquire a profitable operating business or undertake a financing. There can be no assurance that the Company will continue to receive this funding from management or shareholders, will be able to generate sufficient revenue from sales of products or that the funding received or generated will be sufficient to pay for its ongoing operations. Management's plans for the continuation of the Company as a going concern includes successful operation of its recently acquired assets in order to attain profitable operations, the development of a commercially viable business, and financing of the Company's operations through sale of its common stock, as well as shareholder and management advances until such time as it has established profitable operations.

NOTE 3 - USE OF ESTIMATES IN THE PREPARATION OF FINANCIAL STATEMENTS

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of these financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 4 – SUMMARY OF ACCOUNTING POLICIES

Basis of Presentation

The accompanying unaudited financial statements have been prepared in accordance with generally accepted accounting principles (US GAAP). In the opinion of management, all adjustments considered necessary for a fair presentation have been included. All such adjustments are of a normal recurring nature.

Fiscal Year-End

The Company has selected March 31 as its fiscal year-end.

Cash and Cash Equivalents

The Company considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Intangible Assets

Intangible assets reflect the purchase price of various intangible assets including intellectual property rights to various commercial products and process technology, patents, other rights and licensing agreements acquired. The Company has implemented the Business Combinations Topic of the Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 350, *Intangibles - Goodwill and Other*. Intangible assets acquired are amortized over their useful life, which the Company has determined to be twenty (20) years. The Company expenses costs to maintain or extend intangible assets as incurred.

Breakthrough Chemistry Inc.
(Formerly: Megola, Inc.)
Notes to Unaudited Financial Statements
for the Nine Months ended December 31, 2025 and 2024

NOTE 4 – SUMMARY OF ACCOUNTING POLICIES (Continued)

Impairment of Long-Lived Assets

Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable through the estimated undiscounted cash flows expected to result from the use and eventual disposition of the assets. Whenever any such impairment exists, an impairment loss will be recognized for the amount by which the carrying value exceeds the fair value. Management of the Company determined there was no impairment with respect to the carrying value of certain intangible assets during the fiscal year ended March 31, 2025. There was no impairment of assets recorded in the fiscal year ended March 31, 2025, or the nine months ended December 31, 2025.

Fair Value of Financial Instruments

The Company's financial instruments consist of cash and cash equivalents, prepaid expenses, accounts payable and accrued liabilities, advances payable to related parties, related party note payable, and related party convertible debt. The carrying value of these assets and liabilities is representative of their fair market value, due to the short maturity of these instruments.

Basic and Diluted Loss Per Share

In accordance with ASC Topic 260 – "Earnings Per Share," the basic loss per common share is computed by dividing the net loss available to common stockholders by the weighted average number of common stock outstanding. Diluted loss per common share is computed similar to basic loss per common share except that the denominator is increased to include the number of additional shares of common stock that would have been outstanding if the potential common stock had been issued and if the additional shares of common stock were dilutive.

Potential common stock consists of the incremental common stock issuable upon the exercise of common stock warrants (using the if-converted method), convertible notes, classes of shares with conversion features, stock awards and stock options. The computation of loss per share for the comparative periods excludes potentially dilutive securities of underlying preferred shares if their inclusion would be antidilutive. The table below reflects the potentially dilutive securities at period ended December 31, 2025, and 2024.

	December 31, 2025	December 31, 2024
Series A Preferred Stock	2,086	1,700
Series B Preferred Stock	1,200	1,200
Series C Preferred Stock	160	160
Series D Preferred Stock	385,000,000	1,000,000,000
Convertible Notes	2,941,948	1,349,927
Total	<u>387,945,394</u>	<u>1,001,352,987</u>

Breakthrough Chemistry Inc.
(Formerly: Megola, Inc.)
Notes to Unaudited Financial Statements
for the Nine Months ended December 31, 2025 and 2024

NOTE 4 – SUMMARY OF ACCOUNTING POLICIES (Continued)

Revenue Recognition

The Company applies ASC 606 — Revenue from Contracts with Customers. Under ASC 606, the Company recognizes revenue from the commercial sales of products by applying the following steps: (1) identify the contract with a customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to each performance obligation in the contract; and (5) recognize revenue when each performance obligation is satisfied.

The Company recognizes revenue when the earnings process is complete and persuasive evidence of an arrangement exists. This generally occurs when a purchased product has been shipped to a customer from our fulfillment center at which time both title and the risks and rewards of ownership are transferred to and accepted by the customer, and the selling price has been collected.

Inventory

Inventories, which consist of finished, saleable goods, are stated at the lower of cost or market value. Cost is determined using the first-in, first-out method and is adjusted to actual cost quarterly based on a physical count. Net realizable value is the estimated selling price in the ordinary course of business, less applicable variable selling expenses. We also hold raw materials in inventory which are valued at cost. During the three and nine months ended December 31, 2025, and 2024, the Company did not impair its inventory.

Warranty

While we offer a return policy which includes a 30-day money back guarantee, in the most recent two years of product sales there have been no product returns and therefore we have not recorded a liability for any warranty obligations. We assess the need for warranty and return liabilities at each report date.

Advertising Costs

The Company expenses advertising costs as incurred or the first time the advertising takes place, whichever is earlier, in accordance with ASC 720-35. There were no advertising costs incurred during the three and nine months ended December 31, 2025, and 2024.

Research and Development Costs

The Company charges research and development costs to expense when incurred in accordance with FASB ASC 730, "Research and Development". Research and development costs during the three and nine months ended December 31, 2025, and 2024 were \$0.

Stock Settled Debt

In certain instances, the Company will issue convertible notes which contain a provision in which the price of the conversion feature is priced at a fixed discount to the trading price of the Company's common shares as traded on the over-the-counter market. In these instances, the Company records a liability, in addition to the principal amount of the convertible note, as stock-settled debt for the fixed value transferred to the convertible note holder from the fixed discount conversion feature. As of December 31, 2025, and March 31, 2025, respectively, the Company had recorded within Convertible Notes, net of discount, \$0 for the value of the stock settled debt for certain convertible notes.

Breakthrough Chemistry Inc.
(Formerly: Megola, Inc.)
Notes to Unaudited Financial Statements
for the Nine Months ended December 31, 2025 and 2024

NOTE 4 – SUMMARY OF ACCOUNTING POLICIES (Continued)

Income Taxes

Income taxes are recognized in accordance with ASC 740, “Income Taxes”, whereby deferred income tax liabilities or assets at the end of each period are determined using the tax rate expected to be in effect when the taxes are actually paid or recovered. A valuation allowance is recognized on deferred tax assets when it is more likely than not that some or all of these deferred tax assets will not be realized.

Recent Accounting Pronouncements

The Company has implemented all new accounting pronouncements that are in effect and that may impact its financial statements and does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

NOTE 5 – ASSET ACQUISITIONS AND AMENDMENT AGREEMENTS

Intellectual Property and Technology from GS Capital Blends LLC

On March 28, 2022, Megola announced that it had entered into a letter of intent with GS Capital Blends LLC, a company with officers, directors and shareholders in common, regarding the Purchase and License of Intellectual Property, Product Lines, Manufacturing and Other Specified Assets of GS Capital Blends LLC. On May 24, 2022, we issued a total of 75,000 Series D Preferred shares (the “Acquisition shares”), par value \$10 per share in respect to the aforementioned agreement. We valued the transaction at cost on the acquisition date and capitalized the intellectual property as intangible assets. Subsequently we entered into an amendment to the original agreement (the “Amendment”) reducing the number of acquisition shares to 50,000, extending the terms of a lock-up provision (the “Lock-up”) with respect to the conversion of the Acquisition shares to December 31, 2024, and granting GS Capital Blends a coupon of 5% on the par value of the Acquisition shares, or \$500,000 through termination of the Lock-up. Under the terms of the Amendment, the 25,000 shares of Series D Preferred stock were deemed canceled and returned to treasury retroactive to the original agreement date, or May 24, 2022. We valued the transaction at cost on the acquisition date and capitalized \$500,000 as intangible assets. Subsequently in the quarter ended December 31, 2025, the Company expanded its retained fire-inhibitor platform by adding certain product lines to its portfolio. These formulations were transferred from GS Capital Blends LLC for no additional compensation, strengthening the Company’s fire-chemistry suite.

Intellectual Property and Technology from RBG Wholesale

On May 24, 2022, Megola closed a Contract for the Purchase and Sale of Business Assets from RBG Wholesale with RBG Wholesale (“RBG”), a company with officers, directors and shareholders in common by way of the issuance of 15,000 shares of the Company’s Series F Preferred stock, par value \$1.00 per share. The Company has been granted a license to access certain branding, label and supply agreements for various Specialty Coffee Product lines. We valued the transaction at cost on the acquisition date and capitalized \$15,000 as intangible assets.

Intellectual Property and Technology from MedeSol Global and Si02 International Inc.

On May 24, 2022, Megola closed a Purchase and Sale of Business Assets Contract with MedeSol Global Inc (“MedeSol”) and issued 15,000 shares of the Company’s Series F Preferred stock, par value \$1.00 per share. Further, on December 27, 2022, the Company amended the original Purchase and Sale of Business Assets Contract with a Definitive Contract for the Exclusive License/Manufacturing of certain MedeSol Global Inc. product lines, which agreement superseded the prior agreement and closed upon issuance of 25,000 shares of the Company’s Series D Preferred stock, par value \$10 per share, and the concurrent cancellation of the 15,000 shares of Series F Preferred stock issued previously. We valued the transaction on the acquisition date at \$250,000 and capitalized \$52,743 with respect to acquired inventory and allocated \$197,257 to intangible assets.

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NOTE 5 – ASSET ACQUISITIONS AND AMENDMENT AGREEMENTS (Continued)

Intellectual Property and Technology from MedeSol Global and SiO2 International Inc. (Cont'd)

On February 3, 2023, the Company closed a Second Definitive Contract for the Exclusive License/Manufacturing of certain MedeSol product lines for a cash payment of \$25,000, paid in November 2022, and the issuance of 25,000 shares of the Company's Series D Preferred stock, par value \$10 per share. We valued the transaction on the acquisition date at \$275,000 including the cash consideration and capitalized \$76,144 with respect to acquired inventory and allocated \$198,856 to intangible assets.

On January 31, 2025, a Consolidated Amendment Agreement was entered between the Company and MedeSol. The Consolidated Amendment Agreement supersedes all prior agreements and provided as follows:

- The Exclusive License and Manufacturing Agreement shall become a Non-Exclusive License and Manufacturing Agreement for the underlying intellectual property subject to a royalty payable to MedeSol equal to 20% of the manufacturing cost of the blends (materials + labor + blending fees) determined based on manufactured volume of the blends, such royalty to be paid semi-annually no later than the last day of the month following the end of each semi-annual period on applicable products;
- 45,000 shares of the Company's Series D preferred stock shall be returned to the Company's treasury by MedeSol;
- The Company shall transfer 50% of certain raw materials inventory with a total book value of \$71,665.49 to MedeSol;
- Jeffrey Williams shall forgive a convertible note in the principal amount of \$25,000 plus interest accrued thereon;
- MedeSol will forgive outstanding payables in the amount of \$40,405; and,
- The Company will assign certain agreements and customer relationships to MedeSol.

Further, On February 9, 2025, a Royalty Credit and Inventory Agreement ("Agreement") was entered into by and between the Company and MedeSol under which MedeSol agreed to take possession of the remaining 50% of the raw materials inventory currently held on hand, and to issue a credit against future royalties due to MedeSol from the Company in the amount of \$35,833. The Company has allocated \$35,833 to Prepaid Expenses on the Company's balance sheets.

On March 23, 2025, the Company, SiO2 International Inc. and Bruce Johnston, its CEO, entered into an agreement to accelerate and terminate certain agreements previously entered into between the Company, SiO2 and MedeSol dated 9th day of August, 2024 and acquire certain previously licensed IP in consideration for (i) the cancelation of 5,000 shares of Series D Preferred stock originally issued to Johnston as part of an agreement between the Company and MedeSol dated February 3, 2023, (ii) the immediate transfer of certain intellectual property from SiO2 to the Company and the new issuance of 1,000 shares of the Company's Series D Preferred Stock to Johnston.

The Company considered the aforementioned transactions between the Company, MedeSol and SiO2/Bruce Johnston to be part of a singular transactional event between the parties and valued the transactions concurrently. The Company recorded a gain in respect to the Consolidated Amendment Agreement as set out below:

	March 23, 2025
50% Inventory return to MedeSol in exchange for royalty credit	\$ 35,832
Forgiveness of principal balance of convertible note	(25,000)
Extinguishment of stock settled debt associated with convertible note	(25,000)
Forgiveness of interest payable under convertible note	(5,479)
Forgiveness of advances from related party, MedeSol	(40,405)
Total assets acquired	(60,052)

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NOTE 5 – ASSET ACQUISITIONS AND AMENDMENT AGREEMENTS (Continued)

Intellectual Property and Technology from MedeSol Global and Si02 International Inc. (Cont'd)

Consideration	March 23, 2025
Return 50,000 shares of the Company Series D Preferred stock	-
Issue 1,000 shares of the Company Series D Preferred stock	-
Total consideration	-
Gain on transaction as a result of amendments and related agreements	\$ <u>60,052</u>

NOTE 6 – INTANGIBLE ASSETS SALE AGREEMENT

On December 22, 2025, the Company entered into and completed an Intellectual Property Purchase Agreement with General Enterprise Ventures, Inc. (“GEVI”) pursuant to which the Company sold a defined group of intellectual property assets relating to its structural and wildfire fire-prevention technologies, originally acquired from GS Capital Blends (re: Note 5). The transaction consideration consisted of \$100,000 in cash and 220,000 shares of GEVI common stock. At closing, the Company executed a separate Intellectual Property Assignment transferring all right, title, and interest in the specified intellectual property assets to GEVI, including associated formulations, documentation, and related rights of action. The sale included a mutual release of claims related to the conveyed intellectual property and customary representations, warranties, and indemnification provisions. As part of the transaction, the Company agreed not to compete in the transferred structural and wildfire-related categories within the United States, Canada, and Mexico. The Company retained ownership of its remaining stabilized halogen oxidizer, SiO₂ coating, and other fire-inhibitor chemistries outside the transferred categories. The cash consideration was received prior to December 31, 2025, quarter and the common shares were received in January 2026.

Intellectual Property Assignment:

Cost of Intangible asset	\$ 500,000
Accumulated amortization on intangible asset	<u>(89,658)</u>
Book value of intangible asset	410,342
Consideration:	
Proceeds received in cash	100,000
220,000 shares of CitroTech Inc. (formerly General Enterprise Ventures Inc.) (NYSE: CITR)	<u>1,775,400</u>
Total consideration	<u>1,875,400</u>
Gain on sale of intangible asset agreement	\$ <u>1,465,058</u>

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NOTE 7 – INTANGIBLE ASSETS

Intangible assets are amortized over their useful life, determined to be twenty (20) years, as set out below:

	Capitalized value, Intangible Assets
Balance, March 31, 2024	\$ 825,817
Amortization	(44,805)
Balance, March 31, 2025	781,012
Disposal	(410,342)
Amortization	(33,210)
Balance, December 31, 2025	\$ 337,460

Estimated amortization expense in future fiscal years is expected to be:

Fiscal year 2026	\$ 4,883
Fiscal year 2027	19,806
Fiscal year 2028	19,806
Fiscal year 2029	19,806
Fiscal year 2030	19,805
Thereafter	556,861
Total	\$ 233,547

NOTE 8 – CONVERTIBLE NOTE

On November 23, 2022, the Company executed a Convertible Promissory Note (the “CPN”) with a third party who provided a loan in the amount of \$25,000. The CPN was for a six month term, bears interest at 10% per annum and is convertible into shares of common stock of the Company based on the following: Upon Maturity, the Company shall pay the entire \$25,000 principal, plus any accrued and unpaid interest, back to the Lender, or at any time from the original date of the CPN the Lender may choose to convert the unpaid balance of the CPN, and any accrued interest thereon, into shares of the Company’s Common Stock at a fifty percent (50%) discount off of the lowest volume weighted average price (“VWAP”) price for the Company’s common stock during the Ten (10) trading days immediately preceding conversion date, as reported by Quote stream.

Effective November 23, 2022, the date of the CPN, Company recorded \$25,000 as the liability on stock settled debt which amount was amortized over the term of the notes.

On January 31, 2025 the note holder forgave the \$25,000 convertible note plus accrued interest as part of the terms and conditions of a Consolidated Amendment Agreement. (ref: Note 5)

The carrying value, net of accrued interest, is as follows:

	December 31, 2025	March 31, 2025
Principal issued	\$ -	\$ -
Stock-settled liability	-	-
	\$ -	\$ -

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NOTE 8 – CONVERTIBLE NOTE (continued)

Interest expense on the convertible note during the three and nine months ended December 31, 2025, and 2024 is as follows:

	Three Months Ended December 31,		Nine Months Ended December 31,	
	2025	2024	2025	2024
Interest expense on notes	\$ -	\$ 630	\$ -	\$ 1,883

The accrued interest payable is as follows and is included in accounts payable:

Balance, March 31, 2024	\$ 3,384
Interest expense on the convertible notes	2,095
Interest payable forgiven	(5,479)
Balance, March 31, 2025	\$ -
Balance, December 31, 2025	\$ -

NOTE 9 - RELATED PARTY TRANSACTIONS

William Eric Ottens

Mr. William Eric Ottens is our former controlling shareholder and a former officer and director.

During the nine months ended December 31, 2025, and 2024, the Company accrued interest of \$266 and \$266, with no repayments to a prior advanced loan with a remaining principal balance of \$5,298. The balance of the loan outstanding including principal and accrued interest at December 31, 2025, totaled \$7,606 (March 31, 2025 - \$7,340).

Robert Gardiner

Mr. Gardiner joined the Board of Directors and became an officer on May 21, 2020.

During the fiscal years ended March 31, 2025 the Company paid Mr. Gardiner \$2,491 in management consulting fees.

A total of \$9 remains due and payable to Mr. Gardiner at December 31, 2025 (March 31, 2025 - \$9) in respect to an advance for operational expenses.

Joel Gardner

Mr. Gardner, a shareholder of GS Capital Blends LLC and 1863942 Ontario Corporation entered into a management consulting agreement with the Company during the quarter ended December 31, 2025. Under the terms of the agreement Mr. Gardner was paid \$50,000 retroactively from January 1, 2025 to December 31, 2025 as an employee of the Company and will receive management fees of \$50,000 annually prorated to July 31, 2026 and payable on September 30, 2026.

During the nine months ended December 31, 2025 the Company paid Joel Gardner \$50,000 in management consulting fees.

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NOTE 9 - RELATED PARTY TRANSACTIONS (Continued)

GS Capital Blends LLC

GS Capital Blends LLC (“GSCB”), is a company with officers, directors and shareholders in common. Transactions between the Company and GS Capital Blends include the following:

	December 31, 2025	March 31, 2025
Convertible note – related party	\$ 200,924	\$ 65,924
Advances – related parties	8,061	143,061
	<u>\$ 208,985</u>	<u>\$ 208,985</u>

The convertible note in the amount of \$65,924 issued in August 2021, bears no interest, is payable on demand and is convertible at \$0.15 per share.

On December 22, 2025, the Company determined to issue a Convertible Promissory Note in the principal amount of \$135,000, convertible at a rate of \$0.075 per share to settle \$135,000 in advances owing to GSCB with the remaining \$8,061 to remain as a payable which is under advances – related parties on the balance sheet.

As at December 31, 2025 and March 31, 2025, Convertible notes payable to GSCB totaled \$200,924 and \$65,924 respectively.

As at December 31, 2025 and March 31, 2025 advances payable to GSCB totaled \$8,061 and \$143,061.

Intellectual Property and Technology from GSCB

As discussed in Note 5 above, during the year ended March 31, 2022, the Company issued 50,000 shares of Series D preferred stock to GS Capital Blends as consideration with respect to an agreement, and amendments thereto, for the Purchase and License of Intellectual Property, Product Lines, Manufacturing and Other Specified Assets (the "Agreement"). Under the terms of the Agreement GS Capital Blends was granted a coupon of 5% on the par value of the Acquisition shares, or \$500,000, through termination of a Lock-up on December 31, 2024. During the nine months ended December 31, 2025, and 2024, the Company recorded \$0 and \$18,835, respectively, as accrued coupon payments with respect to the Agreement, which amounts are included on the balance sheet as Coupon interest payable – related party.

1863942 Ontario Corporation

	December 31, 2025	March 31, 2025
Convertible note – related party	\$ 52,684	\$ 52,684
Advances – related parties	31,296	7,656
	<u>\$ 83,980</u>	<u>\$ 60,340</u>

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NOTE 9 - RELATED PARTY TRANSACTIONS (Continued)

1863942 Ontario Corporation (Cont'd)

Unsecured debt in the amount of \$205,184 owed to 1863942 Ontario Corporation, an entity controlled by a shareholder of the Company who is also the officer and director of our former subsidiary, Megola Canada, was agreed to be acquired by the Company upon the ratification of the divestiture of Megola Canada effective March 31, 2018. Prior to the appointment of a custodian in 2018, management had agreed verbally to retire the debt payable to 1863942 Ontario Corporation by the issuance of certain shares, however, the shares were never issued. The amount was previously reflected on the balance sheets as “Due to Shareholder” and was non-interest bearing and due on demand.

On November 26, 2020, the Company and 1863942 Ontario Corporation agreed to enter into a formal written promissory note with respect to the total amount due of \$205,184 and executed an unsecured convertible promissory note (the “Note”). The Note bears no interest and is convertible at any time five days after the issuance date at the election of the holder into shares of common stock at a fixed price of \$0.075 per share.

During the fiscal year ended March 31, 2021, 1863942 Ontario Corporation converted debt in the amount of \$146,250 into 1,950,000 shares of common stock pursuant to the Note.

During the fiscal year ended March 31, 2022, 1863942 Ontario Corporation returned a total of 650,000 of the above converted shares of common stock to treasury and the Company increased the amount of the convertible note by \$48,750.

During the fiscal year ended March 31, 2024, 1863942 Ontario Corporation converted a total of \$55,000 in debt into 733,333 shares of common stock.

During the year ended March 31, 2025, a shareholder of 1863942 Ontario Corporation advanced \$12,324 for operational expenses and was repaid \$7,000 leaving a balance due of \$7,656 at March 31, 2025 which is included on the balance sheet as Advances Payable – related parties.

During the nine months ended December 31, 2025 a shareholder of 1863942 Ontario Corporation advanced \$23,640 for operational expenses. At December 31, 2025 the shareholder was owed a total of \$31,296 which is included on the balance sheet as Advances Payable – related parties.

Mark Suchy

During the fiscal year ended March 31, 2023, Mr. Suchy, an officer and director of the Company, advanced a total of \$25 to the Company. During the fiscal year ended March 31, 2024, Mr. Suchy advanced a further \$3,660 to the Company. During the fiscal year ended March 31, 2025, Mr. Suchy advanced a further \$1,132 to the Company. Mr. Suchy received payments in the amount of \$4,817 during the fiscal year ended March 31, 2025. During the nine months ended December 31, 2025, Mr. Suchy advanced \$6,310 to the Company and was repaid a total of \$6,310 leaving a balance due to Mr. Suchy at December 31, 2025, of \$0.

MedeSol Global, Inc.

During the fiscal year ended March 31, 2025 and 2024, MedeSol Global, Inc., a former shareholder of the Company which previously shared officers and directors in common with the Company, paid operating expenses for the benefit of the Company in the cumulative amount of \$9,256 and \$31,149, respectively. On January 31, 2025, MedeSol forgave the outstanding balance payable of \$40,405 under the terms of a Consolidated Amendment Agreement. (refer: Note 5)

At December 31, 2025 and March 31, 2025, \$0 was due to MedeSol.

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NOTE 9 - RELATED PARTY TRANSACTIONS (Continued)

Joshua Johnston

During the nine months ended December 31, 2025, and during the fiscal yeas ended March 31, 2025, Joshua Johnston, a former director and officer of the Company paid operating expenses for the benefit of the Company in the cumulative amount of \$92 and \$30, respectively. The Company paid \$120 to Joshua Johnston in the three months ended June 30, 2025. \$0 and \$30 remained due to Joshua Johston as of December 31, 2025, and March 31, 2025, respectively and is reflected on the balance sheet as advances payable – related parties.

NOTE 10 – COMMON AND PREFERRED STOCK

Preferred Stock:

The Company has authorized 54,000,000 shares of Preferred Stock, at various par values, of which 100 shares are designated as Series A Preferred, 200 shares are designated as Series B Preferred, 100 shares are designated as Series C Preferred, 5,000,000 shares are designated as Series D Preferred, 5,000,000 shares are designated as Series E Preferred, 25,000,000 shares are designated as Series F Preferred, and 10,000,000 shares are designated as Series G Preferred. The Company has also designated one (1) share of 2018 Special Series of Preferred stock.

2018 Special Series A Preferred Shares:

There is one (1) share of 2018 Special Series A Preferred stock, \$0.001 par value authorized which carries the right to 51% voting control of the Company.

At December 31, 2025, and March 31, 2025, there was one (1) share of 2018 Special Series A Preferred stock issued and outstanding.

Series A Preferred Shares:

There is a total of 200 shares of Series A Preferred Stock, \$0.001 par value authorized. All shares of Preferred Series “A” stock held 12 months are eligible for conversion to common stock at a conversion price set at \$0.20 cents per share and the Company has the right to effect a mandatory conversion of the Series A Preferred stock 24 months from the date of issuance of the Series A Preferred stock. Each Preferred Series “A” share is entitled to cast 100 votes in a shareholder meeting.

On July 19, 2021, two shareholders holding shares of Series A Preferred stock converted 1 share each and received 250 shares of common stock each increasing the issued and outstanding common stock of the Company by 500 shares.

At December 31, 2025, and March 31, 2025, there were a total of 68 shares of Series A Preferred Stock issued and outstanding.

Series B Preferred Shares:

There is a total of 100 shares of Series B Preferred Stock, \$0.001 par value, authorized. All shares of Preferred Series “B” stock are convertible to common stock at a conversion price set at \$0.05 cents per share or the 10-day average trading price of the common stock at the time of conversion, whichever is less, and have no voting rights.

At December 31, 2025, and March 31, 2025, there were a total of 6 shares of Series B Preferred Stock issued and outstanding.

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NOTE 10 – COMMON AND PREFERRED STOCK (continued)

Preferred Stock (Cont'd):

Series C Preferred Shares:

There is a total of 100 shares of Series C Preferred Stock authorized, \$0.001 par value. All shares of Preferred Series “C” stock held 12 months are convertible to common stock at a conversion price set at \$0.10 cents per share or the 10-day average trading price of the common stock at the time of conversion, whichever is less. Each Preferred Series “C” share is entitled to cast 2,000 votes in a shareholder meeting.

At December 31, 2025, and March 31, 2025, there were a total of 8 shares of Series C Preferred Stock issued and outstanding.

Series D Preferred Shares

There is a total of 5,000,000 shares of Series D Preferred Stock authorized, \$10.00 par value, which may only be issued at the direction of the Board of Directors and with the consent of a majority of the shareholders of the Company. The shares when issued have a 6 month lock up period from the date of issuance and thereafter may be converted on the basis of 25% of the shares held by the shareholder quarterly, with no conversion resulting in the shareholder holding more than 9.99% of the issued and outstanding common stock. The shares are convertible into common stock at \$0.001 per share. The shares carry voting rights of 100 shares of common stock for each one share held. The shares have the right to receive dividends and are anti-dilutive.

On February 3, 2023, the Company issued a total of 25,000 shares, par value \$10 per share for an asset acquisition (Ref: Note 5).

On January 31, 2025, 50,000 shares were returned, and 1,000 shares were issued under the terms of a Consolidated Amendment Agreement (Ref: Note 5).

On December 22, 2025, the Board has received notice of the return of 12,500 Series D Preferred Shares from GS Capital Blends LLC and has determined to accept such return.

At December 31, 2025, and March 31, 2025, there were a total of 38,500 shares of Series D Preferred Stock issued and outstanding.

Series E Preferred Shares

There is a total of 5,000,000 shares of Series E Preferred Stock authorized, \$5.00 par value, which may only be issued at the direction of the Board of Directors and with the consent of a majority of the shareholders of the Company. The shares when issued have a 6 month lock up period from the date of issuance and thereafter may be converted on the basis of 25% of the shares held by the shareholder quarterly, with no conversion resulting in the shareholder holding more than 9.99% of the issued and outstanding common stock. The shares are convertible into common stock at 35% of the 21-day average closing price of the common stock of the Company or \$0.0025 per share, whichever is higher. The Company may elect a mandatory conversion of the stock into common shares, cash or a combination of cash and common stock after five years from the date of issuance. The shares carry voting rights of 10 shares of common stock for each one share held. The shares are anti-dilutive. The shares have no rights to receive dividends.

At December 31, 2025, and March 31, 2025, there were no shares issued and outstanding.

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NOTE 10 – COMMON AND PREFERRED STOCK (Continued)

Preferred Stock (Cont'd):

Series F Preferred Shares

There is a total of 25,000,000 shares of Series F Preferred Stock authorized, \$1.00 par value which may only be issued at the direction of the Board of Directors and with the consent of a majority of the shareholders of the Company. The shares when issued have a 6-month lock-up period from the date of issuance and thereafter may be converted into common stock and may be fully converted after 12 months of issuance. The shares are convertible into common stock at a 25% discount to the 21-day average closing price of the common stock of the Company or \$0.0025 per share,

whichever is higher. The Company may elect a mandatory conversion of the stock into common shares, cash or a combination of cash and common stock after five years from the date of issuance. The shares carry no voting rights. The shares are anti-dilutive. The shares have no right to receive dividends.

At December 31, 2025, and March 31, 2025, there were 0 shares of Series F Preferred Stock issued and outstanding, respectively.

Series G Preferred Shares

There is a total of 10,000,000 shares of Series G Preferred Stock authorized, \$1.00 par value which may only be issued at the direction of the Board of Directors and with the consent of a majority of the shareholders of the Company. The shares when issued have a 6-month lock-up period from the date of issuance and thereafter may be converted into common stock and may be fully converted after 12 months of issuance. The shares are convertible into common stock at 50% of the 21-day average closing price of the common stock of the Company or \$0.0025 per share, whichever is higher. The Company may elect a mandatory conversion of the stock into common shares, cash or a combination of cash and common stock after five years from the date of issuance. The shares carry no voting rights. The shares are anti-dilutive. The shares have no rights to receive dividends.

At December 31, 2025, and March 31, 2025, there were no shares issued and outstanding.

Common stock:

The Company has authorized 1,500,000,000 shares of Common Stock, \$0.001 par value.

On May 29, 2025, the Company's Board of Directors and its Majority Shareholder approved a reverse split of the issued and outstanding common shares of the Company on the basis of 1:30 and a decrease to the authorized shares of the Company from 3,054,000,000 to 1,554,000,000 with the authorized shares of common stock, par value \$0.001 being 1,500,000,000 and the authorized Preferred Shares, par value remaining at 54,000,000. The effective date of the reverse split upon final review by FINRA was July 29, 2025. Accordingly, all share and per share amounts for all periods presented in the accompanying consolidated financial statements and notes thereto have been adjusted retroactively, where applicable, to reflect this reverse stock split and any adjustment of the preferred stock conversion ratios, as may be applicable.

On May 7, 2024, the Company filed a Registration Statement on Form 1-A with the Securities and Exchange Commission ("SEC") with respect to the offering of a total of 13,333,333 shares of Common Stock at \$0.75 per share for total gross proceeds of up to \$10,000,000 (the "Offering"). The Offering received notice of qualification from the SEC on June 12, 2024. The Company did not sell any shares under this Offering and the Offering has closed. There were a total of total of 9,729,304 shares of common stock issued and outstanding at December 31, 2025, and March 31, 2025.

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NOTE 10 – OTHER EVENTS

Liquidnano, Inc.

On March 19, 2023, the Company entered into an Exclusive Global Supply Agreement with Liquidnano, Inc. an industry leader in Liquid Glass Screen Protection for mobile devices. These wipe-on products provide scratch, shatter, and impact resistance to all types of handheld device screens. Under the terms of the agreement, Liquidnano, Inc. (the “Distributor”) must purchase at least \$725,000 USD of Product during the first twelve (12) months following execution of the Agreement, \$1,495,000 USD of Product within months thirteen (13) to twenty-four (24), and \$2,810,000 within months twenty-five (25) to thirty-six (36), where month one (1) starts on the first day of the calendar month immediately following the Effective Date. Volume targets beyond that will be mutually agreed upon but shall be at least \$2,810,000 USD per year. If the volume target is missed, the agreement will become nonexclusive unless at least 75% of the annual minimum is achieved, in which case the exclusivity is not revoked. However, the shortfall must be made up the following year or the Agreement becomes non-exclusive. Liquidnano failed to pay two invoices for sales made in 2024 and was sent a Default Notice on December 31, 2023 which gave them 90 days to pay the outstanding invoices. The payments were not made, and the Agreement was terminated on March 30, 2024. On April 23, 2024, a Customer Referral Agreement was signed with Liquidnano in which they could refer specific named customers to the Company to sell product in exchange for a commission of \$5/liter and the Company also agreed to forgive the outstanding invoices after the first order is received by a referred customer.

STAT Sanitizing LLC

On August 22, 2023, the Company entered into an exclusive supply and distribution agreement with STAT Sanitizing LLC (“STAT”) whereby the Company granted STAT the exclusive rights to market and sell certain Company products within the Territory defined as the US market for remediation services. The agreement has a term of 24 months, renewal for consecutive 12-month periods subject to STAT meeting certain minimum purchase commitments. STAT must purchase at least \$500,000 USD of product during the first 12 months from August 22, 2023 and \$1,000,000USD of product during the second 12 months. Should the volume targets not be met the agreement will become non-exclusive for the remaining term of the agreement. Any sales by the Company in the Territory or by STAT outside of the Territory, the Company will pay STAT a commission fee of 10% of all such sales and the sales will be included in the minimum purchase commitments. The product included in the agreement is MedeSol Cleaner Deodorizer. The agreement was amended on November 14, 2023 to change the Effective Date of the agreement to November 13, 2023 which resulted in extending the time period for achieving the minimum targets above.

On August 8, 2024, the Company signed a new Representation Agreement with STAT Sanitizing which pays a 10% commission to STAT Sanitizing for sales of the OdorSol Cleaner Deodorizer and OdorSol Portable Toilet Deodorizer. As part of executing this new agreement, the Exclusive Supply and Distribution Agreement dated November 13, 2023 was terminated by mutual agreement.

On September 10, 2024, the Representation Agreement was terminated, and the Company has developed an alternative strategy for this market, including seeking additional patent protection for these large verticals.

Winner Medical Co., Ltd.

On September 27, 2024, the Company entered into a Product Evaluation Collaboration Letter with Winner Medical Co., Ltd. (“Winner Medical”), a company based in Shenzhen, China, and traded on the Shenzhen Stock Exchange under the symbol 300888.SZ. The collaboration follows positive feedback received from the evaluation of an initial batch of samples provided by the Company. The Company will engage with Winner Medical in a manufacturing trial and performance evaluation of the Company's Odor Control Super Absorbent Polymers (“Treated SAP”) for potential use in two of Winner Medical’s product lines—adult incontinence diapers and feminine hygiene pads (the “Collaboration”). The purpose of the Collaboration is to assess the applicability and performance of the Company’s

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NOTE 10 – OTHER EVENTS (continued)

ultra-long-lasting Treated SAP in the healthcare market. As part of this collaboration, the Company's scientists have worked alongside Winner Medical's research and development team to develop a detailed testing plan and conduct analysis of the testing results. Winner Medical was tasked with integrating the Company's Treated SAP into its manufacturing process to produce articles of the Products for human subject evaluation. Due to a reduction in Winner's time-availability to advance the project on the original timeline, the Company has shifted its strategy and is now working with its Asia-Pacific licensing partner, currently in active negotiations to assume all commercial dialogue with Winner and to engage additional SAP and zeolite-coating manufacturers across the region.

Kane & McHenry Enterprises

On August 7th, 2024, The Company executed a Supply and Distribution Agreement with Kane & McHenry Enterprises for the non-exclusive distribution of the Company's mobile device protection formulation. The Company expects the first shipment under this Agreement to be fulfilled before the end of August. Kane & McHenry Enterprises sells their products under their own brand names into over 5,000 wireless stores in the United States as well as other channels globally. This customer was referred to the Company as part of the Liquidnano Customer Referral Agreement. The Company shipped its first order to Kane & McHenry on October 1, 2024.

Board of Directors and Advisory Board

On November 19, 2024, the Company added Paul Cohen and Darryl Campbell as independent members to its Board of Directors and approved an Audit Committee Charter. Both Mr. Cohen and Mr. Campbell joined the Audit Committee along with existing board member Mark Suchy.

On January 23, 2025, Joshua Johnston resigned as a member of the Board of Directors and as Chief Financial Officer, Chief Operating Officer, Secretary and Treasurer and Simon Johnston resigned as a member of the Board of Directors.

On January 23, 2025, the Board of Directors appointed Mark Suchy, current member of the Board, as Chief Financial Officer, Secretary and Treasurer, and Mr. Bruce Johnston, a member of the Company's advisory committee to the Board of Directors.

On March 25, 2025, the Company received the resignation of Bruce Johnston from the Board of Directors and appointed Ron Olsson to the Board of Directors.

NOTE 11 – SUBSEQUENT EVENTS

On January 12, 2026, Robert Gardiner, the Company's CEO resigned as Chief Executive officer and Paul Cohen resigned from the Board of Directors of the Company. Mr. Sufan Siau was appointed as Chief Executive Officer and to the Board of Directors.

On February 18, 2026, the Company executed an APAC Agency Agreement with Interway International Ltd., a Hong Kong Corporation, ("Interway") appointing Interway exclusive agent to market, sell, distribute, sublicense and commercialize the Company's products in the APAC territory. Interway will pay a one-time agency fee of \$100,000 upon execution of the agreement. Interway shall receive 10% of any net profits calculated annually on the first \$5,000,000 generated from APAC operations and 15% for any net profits above \$5,000,000. Sufan Siau who is the Company's CEO and a member of the Board of Directors is the managing partner of Interway.

The Company has evaluated subsequent events from the balance sheet date through the date that the financial statements were issued and determined that there are no additional subsequent events to disclose.