

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

NEW FRONTIER ENERGY, INC.

A Nevada Corporation
PO Box 26496
Scottsdale, AZ 85255
Company Telephone: 602 793 8058
Company Email: rhonda@smallcapcompliance.com
SIC Code: 1311

Annual Report

For the Period Ending: December 31, 2025

(the "Reporting Period")

As of December 31, 2025, the number of shares outstanding of our Common Stock was: 95,786,517

As of September 30, 2025, the number of shares outstanding of our Common Stock was: 95,786,517

Shell Status

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933 and Rule 12b-2 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 Control¹ of the company has occurred over this reporting period:

Yes: No:

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:

January 7, 2000 to March 7, 2001	Storagefinders.com, Inc.
March 7, 2002 to Present	New Frontier Energy, Inc.

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

None

Current State and Date of Incorporation or Registration: Colorado, January 7, 2000

Standing in this jurisdiction: (e.g. active, default, inactive): Active

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

None

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

None

The address(es) of the issuer's principal executive office:

7339 E. Williams Drive
Unit 26496
Scottsdale, AZ 85255

The address(es) of the issuer's principal place of business:

Check box 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:

On February 19, 2025, the District Court Boudier County, Colorado, entered an order appointing a custodian for NFEI. Small Cap Compliance, LLC was appointed Custodian. Rhonda Keaveney is the sole owner of Small Cap Compliance, LLC. The custodianship was terminated on April 4, 2025.

2) Security Information

Transfer Agent

Name: Equiniti
Phone: 800-468-9716
Email: sharon.hazlewood@equiniti.com
Address: P.O. Box 500, Newark, NJ 07101

Is the Transfer Agent registered under the Exchange Act?² Yes: No:

Publicly Quoted or Traded Securities

Trading symbol:	NFEI
Exact title and class of securities outstanding:	Common Stock
CUSIP:	64439S303
Par or stated value:	\$0.001

Total shares authorized:	1,000,000,000	as of date: December 31, 2025
Total shares outstanding:	95,786,517	as of date: December 31, 2025
Number of shares in the Public Float ³ :	30,250,925	as of date: December 31, 2025
Total number of shareholders of record:	174	as of date: December 31, 2025

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

Trading symbol:	NFEI	
Exact title and class of securities outstanding:	Series A Convertible Preferred Stock	
Par or stated value:	\$0.001	
Total shares authorized:	1,000,000	as of date: December 31, 2025
Total shares outstanding:	300,000	as of date: December 31, 2025
Total number of shareholders of record:	1	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.

All outstanding shares of Common Stock are of the same class and have equal rights and attributes. The holders of Common Stock are entitled to one vote per share on all matter submitted to a vote of stockholders of the Company. All stockholders are entitled to share equally dividends, if any, as may be declared from time to time by the Board of Directors out of funds legally available. In the event of liquidation, the holders of Common Stock are entitled to share ratably in all assets remaining after payment of all liabilities. The stockholders do not have cumulative or preemptive rights.

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

The Company has authorized 1,000,000 shares of Series A Convertible Preferred Stock. Each share of Convertible Series A Preferred Stock is convertible into 1,000 shares of common stock. In addition, the Convertible Series A Preferred Stock has voting privileges of 1,000 votes per one share of Series A. The Convertible Series A Preferred Stock is not entitled to any dividends.

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

Section 2 of our By-laws state the following:

Section 2. Number, Qualifications and Tenure.

The business and affairs of the corporation shall be managed or be under the direction of the Board of Directors; and, subject to any restrictions imposed by law, by the Articles of Incorporation, or by these Bylaws, the Board of Directors may exercise all the powers of the corporation. The Board of Directors shall consist of at least 1 member, unless otherwise determined from time to time by resolution adopted by at least 75% of the votes entitled to be cast by each voting group entitled to vote thereon, or by unanimous consent of the Board of Directors. No decrease shall affect the shortening of the term of any incumbent director. Directors need not be residents of Colorado or shareholders of the corporation absent provision to the contrary in the Articles of Incorporation or laws of the State of Colorado.

Section 3 of our By-laws state the following:

Section 3. Removal of Directors.

Any director or the entire Board of Directors may be removed from office, at any time, but only for cause, at any special meeting of shareholders by the affirmative vote of at least 75% of the votes entitled to be cast by each voting group entitled to vote thereon at such meeting, if notice of the intention to act upon such matter shall have been given in the notice calling such meeting. If the notice calling such meeting shall have so

provided, the vacancy caused by such removal may be filled at such meeting by the affirmative vote of at least 75% of the shares of the votes entitled to be cast by each voting group entitled to vote thereon.

Section 3. Amendments.

Except as hereinafter stated, the board of directors shall have power, to the maximum extent permitted by the Colorado Business Corporation Act, to make, amend and repeal the bylaws of the corporation at any regular or special meeting of the board of directors unless the shareholders, in making, amending or repealing a particular bylaw, expressly provide that the directors may not amend or repeal such bylaw. The directors may not amend Sections 2 or 3 of Article III, Article VI or Section 3 of Article VIII of the bylaws. Sections 2 and 3 of Article III, Article VI and Section 3 of Article VIII of the bylaws can only be amended or repealed by 75% of the votes of the shareholders entitled to be cast thereon. The shareholders also shall have the power to make, amend or repeal the bylaws of the corporation at any annual meeting or at any special meeting called for that purpose.

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.

The Company has not made any material modifications to rights of holders of the Company’s securities during this reporting period.

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any direct 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

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>01/01/24</u>			*Right-click the rows below and select “Insert” to add rows as needed.						
Common: 79,786,517 Preferred:									
Date of Transaction	Transaction type (e.g. new issuance, cancellation, shares)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at	Were the shares issued at a discou	Individual/ Entity Shares were issued to (entities must have individual with voting /	Reason for share issuance (e.g. for cash or debt	Restricted or Unrestrict ed as of this filing.	Exemp tion or Regist ration Type.

	returned to treasury)			Issuance	nt to market price at the time of issuance? (Yes/No)	investment control disclosed).	conversion) -OR- Nature of Services Provided		
3/18/25	New Issuance	2	Preferred A Shares	\$.001	No	Small Cap Compliance, LLC/Rhonda Keaveney	Custodian Services	Restricted	Rule 144
5/15/25	New Issuance	16,000,000	Common Shares	\$.001	No	Giga Ventures, LLC/Saman Safani	Loan Conversion	Restricted	Rule 144
7/10/25	New Issuance	300,000	Preferred A Shares	\$.001	No	Small Cap Compliance, LLC/Rhonda Keaveney	Custodian Services	Restricted	Rule 144
Shares Outstanding <u>Opening Balance:</u> Date <u>09/30/25</u>									
Common: 95,786,517 Preferred: 302,000									

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. describe these events.

B. Promissory and Convertible Notes

Use the chart and additional space below to list and describe all outstanding promissory notes, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities.

Indicate by check mark whether there are any outstanding promissory, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities:

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

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g. Loan, Services, etc.)

Use the space below to provide any additional details, including footnotes to the table above

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. In answering this item, please include the following:

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

No operations

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

None

C. Describe the issuers' principal products or services.

The Company has no products or services.

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

The company rents an executive suite in Scottsdale, Arizona. There are no lease terms, the suite is rented upon request.

6) Company Insiders (Officers, Directors, and Control Persons)

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.

Name of Officer/Director or Control Person	Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned (List common, preferred, warrants and options separately)	Share type/class	Ownership Percentage of Class Outstanding (Undiluted)	Control Person
Small Cap Compliance, LLC/	More than 5%	Scottsdale AZ	300,000	Preferred A Stock	100%	Rhonda Keaveney

Rhonda Keaveney	Officer/Director	Scottsdale AZ	0			
Iris Energy Holdings Limited	More than 5%	Singapore	37,845,381	Common Stock	47.41%	Samyak Veera
Giga Ventures	More than 5%	New York, NY	16,000,000	Common Stock	16.7%	Saman Safani

7) Legal/Disciplinary History

A. Please identify whether any of the persons or entities listed above have, in the past 10 years, been the subject of:

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);

N/A

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

N/A

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;

N/A

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

N/A

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

N/A

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.

N/A

- 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.

N/A

8) Third Party Providers

Please provide the name, address, telephone number and email address of each of the following outside providers:

Securities Counsel

Name: Allen Tucci
Firm: McNees Wallace & Nurick, LLC
Address 1: 426 W. Lancaster Ave
Address 2: Suite 110
Philadelphia, PA 19333
Phone: 484.329.8046
Email: atucci@mcneeslaw.com

Accountant or Auditor

Name: Rachel Boulds, CPA
Firm:
Address 1: 6371 S. Glenoaks Street
Address 2: Murray, UT 84107
Phone: 801-230-3945
Email: rachelbouldscpa@hotmail.com

Investor Relations

Name: N/A
Firm:
Address 1:
Address 2:
Phone:
Email:

All other means of Investor Communication:

X (Twitter): N/A
Discord: N/A
LinkedIn: N/A
Facebook: N/A
[Other] N/A

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: N/A
Firm:
Nature of Services:
Address 1:
Address 2:
Phone:
Email:

9) Disclosure & Financial Information

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

Name: Rhonda Keaveney
Title: CEO
Relationship to Issuer: Officer/Director

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: Rachel Boulds, CPA
Title: CPA
Relationship to Issuer: Accountant
Describe the qualifications of the person or persons who prepared the financial statements: CPA

Provide the following financial statements for the most recent fiscal year or quarter. For the initial disclosure statement (qualifying for Pink Current Information for the first time) please provide reports for the two previous fiscal years and any subsequent interim periods.

Audit letter, if audited;
Balance Sheet;
Statement of Income;
Statement of Cash Flows;
Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
Financial Notes

10) Issuer Certification

Principal Executive Officer:

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

I, Rhonda Keaveney, certify that:

1. I have reviewed this 2025 Annual Disclosure Statement for New Frontier Energy, 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.

January 8, 2026

/s/ Rhonda Keaveney

Principal Financial Officer:

I, Rhonda Keaveney, certify that:

1. I have reviewed this 2025 Annual Disclosure Statement for New Frontier Energy, 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.

January 8, 2026

/s/ Rhonda Keaveney

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NEW FRONTIER ENERGY, INC.
BALANCE SHEETS
(Unaudited)

	December 31, 2025	December 31, 2024
<u>ASSETS</u>		
Current Assets:		
Prepaid	\$ 1,875	\$ —
Total Assets	<u>\$ 1,875</u>	<u>\$ —</u>
<u>LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)</u>		
Current Liabilities:		
Accrued interest	\$ —	\$ 47,133
Convertible note payable	—	120,000
Due to a related party	31,215	—
Total Liabilities	<u>31,215</u>	<u>167,133</u>
Commitments and contingencies	—	—
<u>Stockholders' Deficit:</u>		
Series A Convertible Preferred stock, \$0.001 par value; 1,000,000 shares authorized; 300,002 and 0 shares issued and outstanding, respectively	300	—
Common stock, \$0.01 par value; 1,000,000,000 shares authorized, 95,786,517 and 79,786,517 shares issued and outstanding, respectively	95,787	79,787
Additional paid-in capital	16,647,511	16,459,928
Accumulated deficit	(16,772,938)	(16,706,848)
Total Stockholders' Deficit	<u>(29,340)</u>	<u>(167,133)</u>
Total Liabilities and Stockholders' Deficit	<u>\$ 1,875</u>	<u>\$ —</u>

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

NEW FRONTIER ENERGY, INC.
STATEMENTS OF OPERATIONS
(Unaudited)

	For the Years Ended December 31,	
	2025	2024
Operating Expenses:		
General and administrative expenses	\$ 66,090	\$ —
Total operating expenses	<u>66,090</u>	<u>—</u>
Loss from operations	<u>(66,090)</u>	<u>—</u>
Other Expense:		
Interest expense	—	(18,000)
Total other expense	<u>—</u>	<u>(18,000)</u>
Net loss before income taxes	(66,090)	(18,000)
Income tax expense	—	—
Net loss	<u>\$ (66,090)</u>	<u>\$ (18,000)</u>
Loss per share— basic and diluted	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>
Weighted average shares – basic and diluted	<u>85,879,668</u>	<u>79,786,517</u>

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

NEW FRONTIER ENERGY, INC.
STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY (DEFICIT)
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(Unaudited)

	Series A Preferred Stock		Common Stock		Additional Paid in	Accumulated	Total Stockholders' Equity (Deficit)
	Shares	Amount	Shares	Amount	Capital	Deficit	
Balance at December 31, 2023	2	\$ —	79,786,517	\$79,787	\$16,459,928	\$(16,688,848)	\$ (149,133)
Net loss	—	—	—	—	—	(18,000)	(18,000)
Balance at December 31, 2024	2	—	79,786,517	79,787	16,459,928	(16,706,848)	(167,133)
Common stock issued for debt conversion	—	—	16,000,000	16,000	157,883	—	173,883
Shares issued for services – related party	300,000	300	—	—	29,700	—	30,000
Net loss	—	—	—	—	—	(66,090)	(66,090)
Balance at December 31, 2025	<u>300,002</u>	<u>\$ 300</u>	<u>95,786,517</u>	<u>\$95,787</u>	<u>\$16,647,511</u>	<u>\$(16,772,938)</u>	<u>\$ (29,340)</u>

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

NEW FRONTIER ENERGY, INC.
STATEMENTS OF CASH FLOWS
(Unaudited)

	For the Years Ended December 31,	
	2025	2024
Cash flows from operating activities:		
Net loss	\$ (66,090)	\$ (18,000)
Adjustments to reconcile net loss to net cash used in operating activities:		
Preferred stock issued for services – related party	30,000	—
Changes in assets and liabilities:		
Prepaid	(1,875)	—
Accrued interest	6,750	18,000
Net cash used in operating activities	<u>(31,215)</u>	<u>—</u>
Cash flows from investing activities:	<u>—</u>	<u>—</u>
Cash flows from financing activities:		
Loans from a related party	31,215	—
Net cash provided by financing activities	<u>31,215</u>	<u>—</u>
Net change in cash	<u>—</u>	<u>—</u>
Cash, beginning of year	<u>—</u>	<u>—</u>
Cash, end of year	<u>\$ —</u>	<u>\$ —</u>

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

NEW FRONTIER ENERGY, INC.
Notes to the Unaudited Financial Statements
December 31, 2025

NOTE 1 - ORGANIZATION AND DESCRIPTION OF BUSINESS

New Frontier Energy, Inc. (OTC “NFEI” the “Company”) was incorporated under the laws of the State of Colorado on January 7, 2000, as Storage Finders.com, Inc. In March 2001, the Company changed its name to New Frontier Energy, Inc.

Small Cap Compliance, LLC was appointed Custodian of NFEI by the 2nd Judicial District Court, Denver County, State of Colorado (the “Court”), on April 14, 2021.

The Company was reinstated on April 14, 2021, and the custodian filed an amendment to the Articles of Incorporation to raise the authorized number of Common shares to 1,000,000,000 and designate the Series A Convertible Preferred Stock (four times the sum of both a) all shares of Common Stock issued and outstanding at time of voting and b) all other Preferred Stock’s voting rights.). Ms. Keaveney issued 1 share of Preferred A stock to Small Cap Compliance, LLC for services paid on behalf of the Company.

On April 19, 2021, Small Cap Compliance, LLC entered into a Stock Purchase Agreement with Elliott Polatoff. As a result, the shares were transferred, and a change of control occurred. Rhonda Keaveney resigned her positions as CEO, Treasurer, Secretary, and Director. And Elliott Polatoff was appointed President, CEO, and Director, Secretary, and Treasurer.

Upon execution of the Stock Purchase Agreement, Small Cap Compliance, LLC completed its custodian duties, and the Court terminated its custodianship on July 8, 2021. Small Cap Compliance, LLC and Rhonda Keaveney terminated all contact with the company. The Company, incorrectly, listed Rhonda Keaveney as an officer on OTC Markets after this time.

Following this change in control, the Company entered the real estate development and management business. At this time the control block of stock (1 Preferred A Share) was sold to Richard Edelson. Elliott Polatoff resigned his positions and appointed Richard Edelson as sole officer and director.

In 2022, the Company filed a Tier 1 Reg. A Statement offering 100,000,000 shares of its stock.

In September 2022, the Company entered the oil shale extraction industry, with its business centered around a technology known as Resonance and Micronization System (R.A.M.S.) through a sublicense.

On March 24, 2023, the Company filed an 8-K stating they were “locked out” of OTC Markets Disclosure Service due to a Change of Control application that was filed. Small Cap Compliance, LLC has no knowledge of the circumstances surrounding the “lock out” and does not know, nor has ever been in contact with Richard Edelson.

In March 2023, the Company acquired Care One, LLC, a Utah limited liability company. Care One, LLC was a financial services company that offered debt resolution solutions to individuals struggling with debt.

Richard Edelson remained the only Preferred A shareholder during this time.

Sometime after termination of the custodianship, NFEI, once again, ceased operations. On February 19, 2025, the District Court, Boulder County, Nevada granted the Application for Appointment of Custodian to Small Cap Compliance, LLC. The appointment was a result of the absence of a functioning board of directors and the revocation of the Company’s charter.

Small Cap Compliance, LLC reinstated the Company’s charter, paid debt owed to the transfer agent, held a shareholder meeting and appointed Rhonda Keaveney as its sole officer and director. At this time Small Cap Compliance, LLC was issued 2 shares of Preferred A shares as compensation for its duties as Custodian.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of the Company have been prepared in accordance with United States generally accepted accounting principles (“US GAAP”) and are reported in United States dollars.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Concentration of credit risk

The Company maintains cash with various major financial institutions. The Company performs periodic evaluations of the relative credit standing of these institutions. To reduce risk, the Company performs credit evaluations of its customers and maintains reserves when necessary for potential credit losses.

Cash and cash equivalents

We consider all highly liquid securities with original maturities of three months or less when acquired to be cash equivalents. There were no cash equivalents as of December 31, 2025 and 2024.

Stock-based Compensation

We account for equity-based transactions with employees and non-employees under the provisions of ASC 718, Compensation - Stock Compensation, which establishes that equity awards issued to employees and non-employees for services are valued at the grant date fair value of the equity award. An expense is recognized over the requisite service or vesting period. The fair value of stock options issued as compensation shall be estimated by using a valuation technique or model that complies with the measurement objective, as described in ASC 718.

Net Income (Loss) Per Common Share

Net income (loss) per common share is computed pursuant to section 260-10-45 of the FASB Accounting Standards Codification. Basic net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock outstanding during the period. Diluted net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock and potentially outstanding shares of common stock during the period. The weighted average number of common shares outstanding and potentially outstanding common shares assumes that the Company incorporated as of the beginning of the first period presented. As of December 31, 2025 and 2024, the Company’s diluted loss per share is the same as the basic loss per share, as the inclusion of any potentially dilutive shares would have had an anti-dilutive effect due to the Company generating a loss.

Recent Accounting Pronouncements

The Company has implemented all applicable accounting pronouncements that are in effect. These pronouncements did not have any material impact on the financial statements unless otherwise disclosed, and the Company 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 3 - GOING CONCERN

The accompanying unaudited financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The Company has no revenue and has an accumulated deficit as of December 31, 2025. The Company requires capital for its contemplated operational activities. The Company’s ability to raise additional capital through the future issuances of common stock is unknown. The obtainment of additional financing, the successful development of the Company’s contemplated plan of operations, and its transition, ultimately, to the attainment of profitable operations are necessary for the Company to continue operations. These conditions and the ability to successfully resolve these factors raise substantial doubt about the Company’s ability to continue as a going concern. The unaudited financial statements of the Company do not include any adjustments that may result from the outcome of these uncertainties.

NOTE 4 – CONVERTIBLE NOTE PAYABLE

On January 18, 2022, the Company issued a Convertible Promissory Note to Giga Ventures LLC, in the principal amount of \$120,000. The note is convertible into shares of common stock at \$0.01 per share, bears interest at 10% and matures in one year. The interest rate increases to 15% upon default. On May 15, 2025, the Company issued 16,000,000 shares of common stock to Giga Ventures to settle their note payable and all accrued interest in full. As of December 31, 2024, there was \$120,000 and \$47,133 of principal and interest, respectively, due on this note.

NOTE 5 – RELATED PARTY TRANSACTIONS

On March 18, 2025, the Company issued two shares of Series A Convertible Preferred Stock to Small Cap Compliance (“SCC”) for custodian services.

During the year ending December 31, 2025, SCC advanced the Company \$31,215 to pay for general operating expenses. All advances are considered short term and non-interest bearing.

On July 10, 2025, the Company issued 300,000 shares of Series A Convertible Preferred Stock to SCC for custodian services. The shares were valued at \$30,000.

NOTE 6 – PREFERRED STOCK

The Company has authorized 1,000,000 shares of Series A Convertible Preferred Stock. Each share of Convertible Series A Preferred Stock is convertible into 1,000 shares of common stock. In addition, the Convertible Series A Preferred Stock has voting privileges of 1,000 votes per one share of Series A. The Convertible Series A Preferred Stock is not entitled to any dividends.

NOTE 7 – SUBSEQUENT EVENTS

In accordance with SFAS 165 (ASC 855-10) management has performed an evaluation of subsequent events through the date that the unaudited financial statements were issued and has determined that there are no material subsequent events to disclose in these unaudited financial statements other than the following.