

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Moon Equity Holdings Corp.

30 N. Gould Street
Sheridan, WY 82801

(307) 500-1776
www.indexr.ai
steve.m@indexr.ai
SIC 7389

Quarterly Report

For the six months ended June 30, 2025 (the “Reporting Period”)

Outstanding Shares

The number of shares outstanding of our Common Stock was:

742,512,060 as of June 30, 2025

742,512,060 as of March 31, 2025

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 Control⁴ of the company has occurred during this reporting period:

Yes: ☐ No: ☒

⁴ “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.

Current name of the issuer is Moon Equity Holdings Corp., and was originally incorporated in the State of Florida on May 5, 2005 as Dynasty Limousine.

- World Oil Group Inc. – until April 2021
- Cyber Kiosk Solutions, Inc. – until December 2014
- Dynasty Limousine, Inc. – May 2005 to February 2013

Current State and Date of Incorporation or Registration: Florida
Standing in this jurisdiction: (e.g. active, default, inactive): Active

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

The corporate history is provided in the previous section.

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

None noted.

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

None noted.

Address of the issuer's principal executive office:

30 N Gould Street
Sheridan, WY 82801

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: Old Monmouth Stock Transfer Co. Inc .
Phone: (732) 872-2727
Email: info@oldmonmouth.com
Address: 200 Memorial Parkway 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:	MONI	
Exact title and class of securities outstanding:	Common Stock	
CUSIP:	615430-10-5	
Par or stated value:	\$0.0001	
Total shares authorized:	750,000,000	as of date: June 30, 2025
Total shares outstanding:	742,512,060	as of date: June 30, 2025
Total number of shareholders of record:	76	as of date: June 30, 2025

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.

Exact title and class of the security:	Series A Preferred Stock	
Par or stated value:	\$0.0001	
Total shares authorized:	500,000	as of date: June 30, 2025
Total shares outstanding (if applicable):	0	as of date: June 30, 2025
Total number of shareholders of record:	0	as of date: June 30, 2025

Exact title and class of the security:	Series B Preferred Stock	
Par or stated value:	\$0.0001	
Total shares authorized:	11,236	as of date: June 30, 2025
Total shares outstanding (if applicable):	10,671	as of date: June 30, 2025
Total number of shareholders of record:	11	as of date: June 30, 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.

Each share of Common Stock shall have, the right to vote on a one for one basis. Shareholder of Common Stock are entitled to dividends as determined by the Board of Directors. The Common Stock has no pre-emptive rights.

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

If at least one share of Series A Preferred Stock is issued and outstanding, then the total aggregate issued shares of Series A Preferred Stock at any given time, regardless of their number, shall have voting rights equal to four times the sum of: i) the total number of shares of Common Stock which are issued and outstanding at the time of voting; plus ii) the total number of shares of Series B and Series C Preferred Stocks which are issued and outstanding at the time of voting.

Conversion Rights - each share of Series B Preferred Stock shall be convertible, at the option of the holder thereof, at any time and from time to time, and without the payment of additional consideration by the holder thereof, into that number of fully paid and nonassessable shares of Common Stock (whether whole or fractional) equal to 0.089% of the total number of shares of Common Stock outstanding at the time of conversion.

Page 4 of 10

7/19/23	New Issuance	5,000,000	Common	\$50,000	No	Peter Galaby	Services	Restricted	4(a)2
7/19/23	New Issuance	1,000,000	Common	\$10,000	No	Borders Consulting, LLC (Dan Borders)	Services	Restricted	4(a)2
7/25/23	New Issuance	2,000,000	Common	\$20,000	No	Bruce Federman	Cash	Restricted	4(a)2
11/21/23	New Issuance	3,000,000	Common	\$30,000	No	Edward Gibstein	Cash	Restricted	4(a)2
11/21/23	New Issuance	1,500,000	Common	\$15,000	No	Frank Brady	Cash	Restricted	4(a)2
11/21/23	New Issuance	2,000,000	Common	\$20,000	No	Amedeo Sgueglia	Cash	Restricted	4(a)2
11/21/23	New Issuance	3,000,000	Common	\$30,000	No	Borders Consulting, LLC (Dan Borders)	Services	Restricted	4(a)2
11/21/23	New Issuance	3,750,000	Common	\$37,500	No	Edward GibStein	Cash	Restricted	4(a)2
11/21/23	New Issuance	5,000,000	Common	\$50,000	No	Dorado Goose, LLC (Tommy Wang)	Cash	Restricted	4(a)2
3/13/24	New Issuance	30,000,000	Common	\$100,000	No	T8 Partners	Services	Restricted	4(a)2
8/7/24	Cancelation	500,000	Series A Preferred	-	-	F&L III Corp (Frank Ottaviani)	-	-	-
8/7/24	New Issuance	4,095	Series B Preferred	-	N/A	Steve Marshall	Share Exchange / Merger	Restricted	4(a)2
8/7/24	New Issuance	4,095	Series B Preferred	-	N/A	Richard Lapoutre	Share Exchange / Merger	Restricted	4(a)2
8/7/24	New Issuance	1,000	Series B Preferred	-	N/A	Frank Ottaviani	Share Exchange / Merger	Restricted	4(a)2
8/7/24	New Issuance	450	Series B Preferred	-	N/A	Frank Brady	Share Exchange / Merger	Restricted	4(a)2
8/7/24	New Issuance	225	Series B Preferred	-	N/A	300 Capital LLC (Frank Brady)	Share Exchange / Merger	Restricted	4(a)2
8/7/24	New Issuance	135	Series B Preferred	-	N/A	Michael Carter	Share Exchange / Merger	Restricted	4(a)2
9/13/24	New Issuance	2,000,000	Common	\$20,000	Yes	Dorado Goose, LLC (Tommy Wang)	Cash	Restricted	4(a)2
11/1/2024	New Issuance	302	Series B Preferred	\$216,100	N/A	Richard Kurtz	Investment	Restricted	4(a)2
11/1/2024	New Issuance	168	Series B Preferred	\$120,215	N/A	Richard Weissman	Investment	Restricted	4(a)2
11/1/2024	New Issuance	56	Series B Preferred	\$40,072	N/A	Jeff Kurtz	Investment	Restricted	4(a)2
11/1/2024	New Issuance	33	Series B Preferred	\$23,614	N/A	Evan Chernoff	Investment	Restricted	4(a)2
11/1/2024	New Issuance	112	Series B Preferred	-	N/A	Cova Capital, LLC (Eddie Gibstien)	Investment Commissions	Restricted	4(a)2
Shares Outstanding on Date of This Report:									
Ending Balance:									
Date <u>6/30/2025</u>									
Common: <u>742,512,060</u>									
Preferred: <u>10,671</u>									

Example: A company with a fiscal year end of December 31st 2024, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2023 through December 31, 2024 pursuant to the tabular format above.

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

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 ⁵	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
-	-	-	-	-	-	-	-	-

Total Outstanding Balance:

\$-

Total Shares:

-

-

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

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")

The company operates indexr.ai, an index with billions of unique URLs. INDEXR AI provides a fast growing index of the world wide web. This index is licensed and monetized via strategic partnerships and investments. The core business is licensing the index for search results to niche search engines and training AI models, at a cost per query.

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

OpenWeb, LLC

C. Describe the issuers' principal products or services.

See above description of business plan and operations.

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 Company executive offices at 30 N Gould Street, Sheridan WY 82801. The Company does not have a lease in place for this office space.

⁵ 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.

6) All Officers, Directors, and Control Persons 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% Control person)	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)
Steven Marshall	CEO, Director, >5% shareholder	Aventura, FL	4,095	Series B Preferred	38.4%
Richard Lapoutre	Director, >5% shareholder (deceased)	Aventura, FL	4,095	Series B Preferred	38.4%
Frank Ottaviani	>5% shareholder	Albany, NY	1,000	Series B Preferred	9.4%

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 noted.

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 noted.

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 noted.

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 noted.

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 noted.

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 noted.

- 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 noted.

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.

Name: Jonathan Leinwand
Firm: Jonathan D. Leinwand, P.A.
Address 1: 18305 Biscayne Blvd., Suite 200
Address 2: Aventura, FL 33160
Phone: (954) 903-7856
Email: jonathan@jdlpa.com

Accountant or Auditor

Name: n/a
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

Investor Relations

Name: n/a
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

All other means of Investor Communication:

X (Twitter): _____
Discord: _____
LinkedIn: _____
Facebook: _____
[Other] _____

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: Peter Hellwig
Firm: H-Squared Performance Financial
Nature of Services: Consultant and Financial Report Preparation
Address 1: 803 Clay Street
Address 2: Fleming Island, FL 32003
Phone: (904) 509-4227
Email: peter@h2performancefinancial.com

9) Disclosure & Financial Information

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

Name: H-Squared Performance Financial/Peter Hellwig
Title: Managing Partner
Relationship to Issuer: Consultant

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: H-Squared Performance Financial/Peter Hellwig
Title: Managing Partner
Relationship to Issuer: Consultant

Describe the qualifications of the person or persons who prepared the financial statements:⁶

Mr. Hellwig has served as the CFO (both internally and on a consultancy basis) to numerous private and public entities (both alternative reporting and fully reporting/QB companies) since 1995. He is a seasoned professional with intricate knowledge of the financial reporting requirements, compliance and financial report preparation in the public and private sectors.

Provide the following qualifying financial statements:

- 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

⁶ 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.

Financial Statement Requirements:

- Financial statements must be published together with this disclosure statement as one document.
- Financial statements must be “machine readable”. Do not publish images/scans of financial statements.
- Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
- Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

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.

The certifications shall follow the format below:

I, Steven Marshall certify that:

1. I have reviewed this Disclosure Statement for Moon Equity Holdings Corp.;
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.

August 11, 2025

/s/ Steven Marshall
[CEO's Signature]

Principal Financial Officer:

I, Steven Marshall certify that:

1. I have reviewed this Disclosure Statement for Moon Equity Holdings Corp.;
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.

August 11, 2025

/s/ Steven Marshall
[CFO's Signature]

MOON EQUITY HOLDINGS CORP.
CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2025 and 2024

	Pages
Consolidated Balance Sheets as of June 30, 2025 and December 31, 2024 (Unaudited)	F-2
Consolidated Statements of Operations for the three and six months ended June 30, 2025 and 2024 (Unaudited)	F-3
Consolidated Statements of Stockholders' Equity for the three and six months ended June 30, 2025 and 2024 (Unaudited)	F-4
Consolidated Statements of Cash flows for the six months ended June 30, 2025 and 2024 (Unaudited)	F-5
Notes to the Unaudited Consolidated Financial Statements	F-6 to F-11

MOON EQUITY HOLDINGS CORP.
CONSOLIDATED BALANCE SHEETS
(Unaudited)

	June 30, 2025	December 31, 2024
<u>ASSETS</u>		
Current Assets		
Cash	\$ 26,423	\$ 142,397
Accounts receivable	45,000	—
Advances to shareholder	76,140	52,500
Prepaid expenses	132,000	132,000
Total Current Assets	279,563	326,897
Goodwill	1,873,654	1,873,654
Intangible assets	21,355	21,355
Total Assets	\$ 2,174,572	\$ 2,221,906
<u>LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)</u>		
Current Liabilities		
Accrued expenses	10,000	—
Accrued compensation	105,000	—
Total Current Liabilities	115,000	—
Total Liabilities	115,000	—
Stockholders' Equity (Deficit)		
Series A Preferred Stock, \$0.0001 par value, 500,000 shares authorized, none issued and outstanding at June 30, 2025 and December 31, 2024.	—	—
Series B Preferred Stock, \$0.0001 par value, 11,236 authorized, 10,671 issued and outstanding at June 30, 2025 and December 31, 2024.	1	1
Common Stock, \$0.0001 par value; 750,000,000 shares authorized, 742,512,060 issued and outstanding, at June 30, 2025 and December 31, 2024.	74,251	74,251
Additional paid-in capital	4,530,038	4,530,038
Accumulated deficit	(2,544,718)	(2,382,384)
Total Stockholders' Equity	2,059,572	2,221,906
Total Liabilities and Stockholders' Equity	\$ 2,174,572	\$ 2,221,906

See accompanying notes to consolidated financial statements

MOON EQUITY HOLDINGS CORP.
CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)

	For the Three Months Ended June 30,		For the Six Months Ended June 30,	
	2025	2024	2025	2024
Revenue				
Income	\$ 90,780	\$ —	\$ 91,404	\$ —
Total Revenue	<u>90,780</u>	<u>—</u>	<u>91,404</u>	<u>—</u>
Cost of Revenue	31,000	—	31,000	—
Gross Profit	<u>59,780</u>	<u>—</u>	<u>60,404</u>	<u>—</u>
Operating Expenses				
General and administrative	11,599	7,445	18,693	10,945
Advertising and promotion	—	—	15,100	—
Legal and professional fees	15,498	7,000	83,945	7,000
Compensation expense	<u>52,500</u>	<u>—</u>	<u>105,000</u>	<u>—</u>
Total Operating Expenses	<u>79,597</u>	<u>14,445</u>	<u>222,738</u>	<u>17,945</u>
Loss from Operations	(19,817)	(14,445)	(162,334)	(17,945)
Other Income (Expense)				
	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total Other Income (Expense)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net Loss Before provision for Income Taxes	(19,817)	(14,445)	(162,334)	(17,945)
Provision for Income Taxes	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
NET LOSS	(19,817)	(14,445)	<u>(162,334)</u>	<u>(17,945)</u>
Net Loss Per Share: Basic and Diluted	\$ <u>(0.00)</u>	\$ <u>(0.00)</u>	\$ <u>(0.00)</u>	\$ <u>(0.00)</u>
Weighted Average Number of Shares Outstanding: Basic and Diluted	<u>742,512,060</u>	<u>742,512,060</u>	<u>742,512,060</u>	<u>692,262,060</u>

See accompanying notes to consolidated financial statements

MOON EQUITY HOLDINGS CORP.
CONSOLIDATED STATEMENTS OF STOCK
STOCKHOLDERS' EQUITY (DEFICIT)
(Unaudited)

For the Three and Six Months Ended June 30, 2025 and 2024

	Series A Preferred		Series B Preferred		Common Stock		Additional Paid-In Capital	Accumulated Deficit	Total Stockholders' Equity (Deficit)
	Shares	Amount (\$)	Shares	Amount (\$)	Shares	Amount (\$)	(\$)	(\$)	(\$)
Balance December 31, 2024	—	—	10,671	1	742,512,060	74,251	4,530,038	(2,382,384)	2,221,906
Net loss	—	—	—	—	—	—	—	(142,517)	(142,517)
Balance March 31, 2025	—	—	10,671	1	742,512,060	74,251	4,530,038	(2,524,901)	2,079,389
Net loss	—	—	—	—	—	—	—	(19,817)	(19,817)
Balance June 30, 2025	—	—	10,671	1	742,512,060	74,251	4,530,038	(2,544,718)	2,059,572

	Series A Preferred		Series B Preferred		Common Stock		Additional Paid-In Capital	Accumulated Deficit	Total Stockholders' Equity (Deficit)
	Shares	Amount (\$)	Shares	Amount (\$)	Shares	Amount (\$)	(\$)	(\$)	(\$)
Balance December 31, 2023	500,000	50	—	—	710,512,060	71,051	4,013,189	(2,257,051)	1,827,239
Net loss	—	—	—	—	—	—	—	(14,445)	(14,445)
Balance March 31, 2024	500,000	50	—	—	742,512,060	71,051	4,013,189	(2,271,496)	1,812,794
Net loss	—	—	—	—	—	—	—	(3,500)	(3,500)
Balance June 30, 2024	500,000	50	—	—	742,512,060	71,051	4,013,189	(2,274,996)	1,809,294

See accompanying notes to consolidated financial statements

MOON EQUITY HOLDINGS CORP.
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)

	For the Six Months Ended June 30,	
	2025	2024
Cash Flows From Operating Activities:		
Net Loss	\$ (162,334)	\$ (17,945)
Adjustments to reconcile net loss to net cash used in operations		
Changes in operating assets and liabilities:		
Accounts receivable	(45,000)	—
Advances to shareholder	(23,640)	18,240
Accrued expenses	10,000	
Accrued compensation	105,000	
Net Cash Used In Operating Activities	(115,974)	295
Cash Flows From Investing Activities:		
Net Provided By Investing Activities	—	—
Cash Flows From Financing Activities:		
Net Cash Provided by Financing Activities	—	—
Net Increase (Decrease) in Cash	(115,974)	295
Cash at Beginning of Period	142,397	200
Cash at End of Period	\$ 26,423	\$ 495
<u>Supplemental disclosure of cash flow information:</u>		
	—	—
	—	—
<u>Supplemental disclosure of non-cash investing and financing activities:</u>		
	\$ —	\$ —
	\$ —	\$ —

See accompanying notes to consolidated financial statements

MOON EQUITY HOLDINGS CORP.
NOTES TO THE UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2025 and 2024

NOTE 1 – ORGANIZATION AND BUSINESS

Moon Equity Holdings Corp. (“The Company”) was incorporated in the State of Florida on May 5, 2005. The Company was originally organized under the name Dynasty Limousine of Jacksonville, Inc. The Company amended its name to Dynasty Limousine, Inc. on October 26, 2007, to reflect its business plan to expand outside of the Jacksonville, Florida area. On December 27, 2012, an amendment was filed, and the name changed to Cyber Kiosk Solutions, Inc. to reflect the change in the purposes and nature of its business. On August 28, 2014, the Company completed a reverse merger with EPA Petroleum, with EPA Petroleum becoming a wholly-owned subsidiary of the Company. The Company later changed its name to World Oil Group, Inc. on November 12, 2014. With the completion of the EPA Petroleum reverse merger, the Company began focusing on oil and gas exploration in the state of Pennsylvania. On July 19, 2021, a corporate action was initiated and subsequently approved for a name change to Moon Equity Holdings Corp. with a symbol change to “MONI”. The Company then acquired BitGift on December 6, 2021. Three years later, in September 2024, the Company had a change of control with another reverse merger with Openweb, LLC, an entity domiciled in Wyoming. OpenWeb remains the operating entity of the Company, and remains a wholly-owned subsidiary of Moon Equity Holdings Corp.

NOTE 2 – GOING CONCERN

The accompanying consolidated 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 generated only nominal revenues to date and at June 30, 2025, has an accumulated deficit of \$2,429,718, and a net operating loss of \$47,334 for the six months ended June 30, 2025. These factors, among others, raise substantial doubt about the ability of the Company to continue as a going concern for a reasonable period of time. The Company’s continuation as a going concern for one year after the audit report is dependent upon, among other things, its ability to generate greater revenues and its ability to obtain capital from third parties. No assurance can be given that the Company will be successful in these efforts.

Management plans to raise additional capital and benefit from the continued execution of its business plan to generate profitable revenue that will become an adequate source of operating capital for continued growth.

The consolidated financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Company’s consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“GAAP”). The preparation of consolidated financial statements in conformity with 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 the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Management further acknowledges that it is solely responsible for adopting sound accounting practices, establishing and maintaining a system of internal accounting control and preventing and detecting fraud. The Company’s system of internal accounting control is designed to assure, among other items, that (1) recorded transactions are valid; (2) valid transactions are recorded; and (3) transactions are recorded in the proper period in a timely manner to produce consolidated financial statements which present fairly the financial condition, results of operations and cash flows of the Company for the respective periods being presented.

Use of Estimates

The preparation of consolidated financial statements in conformity with 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 the consolidated financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Principles of Consolidation

The consolidated financial statements have been prepared in accordance with GAAP. The consolidated financial statements include the accounts of the Company and its wholly owned subsidiary (OpenWeb, LLC). All intercompany balances and transactions have been eliminated.

Cash and Cash Equivalents

The Company accounts for cash and cash equivalents under Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 305, “*Cash and Cash Equivalents*,” and considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Advertising and Promotion Costs

Advertising and promotion costs are expensed as incurred. During the six months ended June 30, 2025 and 2024, this cost was \$15,100 and \$0, respectively.

Revenue Recognition

The Company records transactions in accordance with ASU 2014-09, “*Revenue from Contracts with Customers*” and all subsequent amendments to the ASU (collectively, “ASC 606”). In accordance with ASC 606, revenues are recognized when control of the promised goods or services is transferred to our customers, in an amount that reflects the consideration we expect to be entitled to in exchange for those goods or services.

Our operations currently generate revenues exclusively from the proprietary artificial intelligence (“AI”) solutions. During the six months ended June 30, 2025 and 2024, the Company had revenues of \$91,404 and \$0, respectively.

Costs of Revenues

Our policy is to recognize costs of revenue in the same manner in conjunction with revenue recognition. Cost of revenues include the costs directly attributable to revenue. Cost of revenue for the six months ended June 30, 2025 and 2024, were \$31,000 and \$0, respectively.

Income Taxes and Valuation Allowance

The Company accounts for income taxes under ASC 740, “*Income Taxes*”. Under the asset and liability method of ASC 740, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statements carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period the enactment occurs. A valuation allowance is provided for certain deferred tax assets if it is more likely than not that the Company will not realize tax assets through future operations. All of the Company’s deferred tax assets were offset by a full valuation allowance at June 30, 2025.

Financial Instruments

ASC 820, “*Fair Value Measurements and Disclosures*,” defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820 also establishes a fair value hierarchy that distinguishes between (1) market participant assumptions developed based on market data obtained from independent sources (observable inputs) and (2) an entity’s own assumptions about market participant assumptions developed based on the best information available in the circumstances (unobservable inputs). The fair value hierarchy consists of three broad levels, which gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, including quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; inputs other than quoted prices that are observable for the asset or liability (e.g., interest rates); and inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - Inputs that are both significant to the fair value measurement and unobservable.

Fair value estimates discussed herein are based upon certain market assumptions and pertinent information available to management as of June 30, 2025. The respective carrying value of certain on-balance-sheet financial instruments approximated their fair values due to the short-term nature of these instruments.

The Company does not have any assets or liabilities measured at fair value on a recurring basis.

Related Parties

The Company follows ASC 850-10, "*Related Party Disclosures*," for the identification of related parties and disclosure of related party transactions. Pursuant to ASC 850-10-20, related parties include: a) affiliates of the Company; b) principal owners of the Company; c) management of the Company; d) other parties with which the Company may deal if one party controls or can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests; and e) other parties that can significantly influence the management or operating policies of the transacting parties or that have an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

Material related party transactions are required to be disclosed in the consolidated financial statements, other than compensation arrangements, expense allowances, and other similar items in the ordinary course of business. However, disclosure of transactions that are eliminated in the preparation of consolidated or combined financial statements is not required in those statements. The disclosures shall include: a) the nature of the relationship(s) involved; b) a description of the transactions, including transactions to which no amounts or nominal amounts were ascribed, for each of the periods for which statements of operation are presented, and such other information deemed necessary to an understanding of the effects of the transactions on the financial statements; c) the dollar amounts of transactions for each of the periods for which statements of operations are presented and the effects of any change in the method of establishing the terms from that used in the preceding period; and d) amounts due from or to related parties as of the date of each balance sheet presented and, if not otherwise apparent, the terms and manner of settlement.

Commitments and Contingencies

The Company follows ASC 450-20, "*Loss Contingencies*," to report accounting for contingencies. Liabilities for loss contingencies arising from claims, assessments, litigation, fines and penalties and other sources are recorded when it is probable that a liability has been incurred and the amount of the assessment can be reasonably estimated.

Earnings (loss) per share

Basic income (loss) per share is computed by dividing net income (loss) attributable to common stockholders by the weighted average common shares outstanding for the period. Diluted income (loss) per share is computed giving effect to all potentially dilutive common shares. Potentially dilutive common shares may consist of incremental shares issuable upon the exercise of stock options and warrants and upon the conversion of notes. In periods in which a net loss has been incurred, all potentially dilutive common shares are considered anti-dilutive and thus are excluded from the calculation.

Loss Contingencies

From time to time the Company may be subject to various legal proceedings and claims that arise in the ordinary course of business. On at least a quarterly basis, consistent with ASC 450-20-50-1C, if the Company determines that there is a reasonable possibility that a material loss may have been incurred, or is reasonably estimable, regardless of whether the Company accrued for such a loss (or any portion of that loss), the Company will confer with its legal counsel, consistent with ASC 450. If the material loss is determinable or reasonably estimable, the Company will record it in its accounts and as a liability on the consolidated balance sheet.

Long-lived Assets

Long-lived assets such as fixed assets and identifiable intangibles are reviewed for impairment whenever facts and circumstances indicate that the carrying value may not be recoverable. When required impairment losses on assets to be held and used are recognized based on the fair value of the asset. The fair value is determined based on estimates of future cash flows, market value of similar assets, if available, or independent appraisals, if required. If the carrying amount of the long-lived asset is not recoverable from its undiscounted cash flows, an impairment loss is recognized for the difference between the carrying amount and fair value of the asset. When fair values are not available, the Company estimates fair value using the expected future cash flows discounted at a rate commensurate with the risk associated with the recovery of the assets. We did not recognize any impairment losses for any periods presented.

Intangible Assets

Definite life intangible assets at June 30, 2025 and December 31, 2024, include certain start-up costs. These costs represent the estimated fair value of these items at the date of acquisition, and are amortized on a straight-line basis over their estimated useful life and are assigned a life of 10 years.

Segment Reporting

Operating segments are components of an enterprise about which separate financial information is available and is evaluated regularly by management, namely the Chief Operating Decision Maker (“CODM”) of an organization, in order to determine operating and resource allocation decisions. By this definition, the Company has identified its Chief Executive Officer as the CODM. The CODM has identified the Company to have only a single operating segment.

Stock-Based Compensation

FASB ASC 718 “*Compensation – Stock Compensation*,” prescribes accounting and reporting standards for all stock-based payments award to employees, including employee stock options, restricted stock, employee stock purchase plans and stock appreciation rights, may be classified as either equity or liabilities. The Company determines if a present obligation to settle the share-based payment transaction in cash or other assets exists. A present obligation to settle in cash or other assets exists if: (a) the option to settle by issuing equity instruments lacks commercial substance or (b) the present obligation is implied because of an entity’s past practices or stated policies. If a present obligation exists, the transaction should be recognized as a liability; otherwise, the transaction should be recognized as equity.

The Company accounts for stock-based compensation issued to non-employees and consultants in accordance with the provisions of FASB ASC 505-50 “*Equity – Based Payments to Non-Employees*.” Measurement of share-based payment transactions with non-employees is based on the fair value of whichever is more reliably measurable: (a) the goods or services received; or (b) the equity instruments issued. The fair value of the share-based payment transaction is determined at the earlier of performance commitment date or performance completion date. For the six months ended June 30, 2025 and 2024, the Company did not incur share-based compensation.

Recently Issued Accounting Pronouncements

We have reviewed the FASB issued ASU accounting pronouncements and interpretations thereof that have effectiveness dates during the periods reported and in future periods. The Company has carefully considered the new pronouncements that alter previous generally accepted accounting principles and does not believe that any new or modified principles will have a material impact on the corporation’s reported financial position or operations in the near term. The applicability of any standard is subject to the formal review of our financial management and certain standards are under consideration. We recently adopted and retroactively applied ASU 2023-07, “*Segment Reporting*.”

NOTE 4 – BUSINESS COMBINATION

In September 2024, the Company engaged in a reverse merger with OpenWeb, LLC. As a result of this merger, the Company recognized a reduction in its long-term investments of \$2,076,014 associated with prior management, and incurred an increase in goodwill of \$1,873,654. As part of this merger, 500,000 shares of Series A Preferred were returned to treasury by prior management, and 9,000 shares of Series B Preferred were issued to new management (incoming from OpenWeb, LLC) in addition to 1,000 shares of Series B Preferred to prior management (in return for the returning the aforementioned 500,000 shares of Series A Preferred).

NOTE 5 – RELATED PARTY TRANSACTIONS

During the fiscal year ended December 31, 2024, the Company advanced an Officer of the Company \$52,500, and additional advances occurred in the six months ended June 30, 2025 of \$23,640. These advances will be reduced against future payments to the officer in the form of compensation. At June 30, 2025 and December 31, 2024, balances of these advances to the related party were \$76,140 and \$52,500, respectively.

The Company is accruing compensation expense of \$17,500 per month for the CEO of the Company. During the six months ended June 30, 2025, the Company accrued \$105,000 in compensation expense.

NOTE 6 – ACQUISITION AND PRE-PAID EXPENSES

On October 31, 2024, the Company entered into an agreement to acquired Pulsewire, an advanced news tracking technology platform. The agreement was to provide payments throughout the remainder of the year ended December 31, 2024, to support Pulsewire operations. These payments to Pulsewire totaled \$132,000. In addition, 562 shares of Series B Preferred were to be issued to the principles of Pulsewire at a later date. Following the close of the year ended December 31, 2024, the Company terminated the acquisition of Pulsewire. Under the terms of the termination agreement, Pulsewire is to repay funds previously advanced by Moon Equity Holdings Corp. Considering the short-term nature of the transaction, the Company opted to utilize the costs as pre-paid engineering costs going forward; as such, the Company elected to record the payments made to Pulsewire during 2024 as \$132,000 in pre-paid expenses for the year ended December 31, 2024. This amount remains unchanged, and the balances of pre-paid expenses to Pulsewire at June 30, 2025 and December 31, 2024 are \$132,000.

NOTE 7 – STOCKHOLDERS' EQUITY

Common Stock

The Company has 750,000,000 authorized common shares with a par value of \$0.001 per share. Each common share entitles the holder to one vote, in person or proxy, on any matter on which action of the stockholders of the corporation is sought.

At June 30, 2025 and December 31, 2024, there were 742,512,060 Common Shares issued and outstanding.

Preferred Stock

Series A Preferred

If at least one share of Series A Preferred Stock is issued and outstanding, then the total aggregate issued shares of Series A Preferred Stock at any given time, regardless of their number, shall have voting rights equal to four times the sum of: i) the total number of shares of Common Stock which are issued and outstanding at the time of voting; plus ii) the total number of shares of Series B and Series C Preferred Stocks which are issued and outstanding at the time of voting.

Series B Preferred

Conversion Rights - each share of Series B Preferred Stock shall be convertible, at the option of the holder thereof, at any time and from time to time, and without the payment of additional consideration by the holder thereof, into that number of fully paid and nonassessable shares of Common Stock (whether whole or fractional) equal to 0.089% of the total number of shares of Common Stock outstanding at the time of conversion.

Voting Rights - On any matter presented to the shareholders of the Corporation for their action or consideration at any meeting of shareholders of the Corporation (each holder of outstanding shares of Series B Preferred Stock shall be entitled to cast the number of votes equal to the number of whole shares of Common Stock into which the shares of Series B Preferred Stock held by such holder are convertible

At June 30, 2025 and December 31, 2024, there are zero shares of Series A Preferred issued and outstanding.

At June 30, 2025 and December 31, 2024, there are 10,671 shares of Series B Preferred issued and outstanding.

NOTE 8 – INCOME TAXES

A reconciliation of statutory income tax rate to effective tax rate was as follows for each of the periods presented:

	For the year ended December 31, 2024	For the year ended December 31, 2023
Federal income taxes at statutory rate	21.0%	21.0%
State income taxes at statutory rate	5.5%	5.5%
Valuation allowance	(26.5%)	(26.5%)
Effective tax rate	0.0%	0.0%

As of December 31, 2024 and 2023, the Company had a net operating loss for tax purposes of \$125,333 and \$52,910, respectively.

The Company's policy is to recognize potential interest and penalties accrued related to unrecognized tax benefits within income tax expense. For the years ended December 31, 2024 and 2023 the Company did not recognize any interest or penalties in its consolidated statement of operations, nor did it have any interest or penalties accrued on its consolidated balance sheets at December 31, 2024 and 2023, relating to unrecognized tax benefits.

Under the provisions of ASC 740, "*Accounting for Uncertainty in Income Taxes*," the Company identified no significant uncertain tax positions for 2023 and 2024. The Company files income tax returns in U.S. jurisdiction. There are no federal or state income tax examinations underway for these, and tax returns for the current year are still open to examination as neither year, nor the years prior have been filed with the appropriate taxing authorities.

Utilization of our net operating losses (NOL) carryforwards may be subject to a substantial annual limitation due to ownership change limitations that may have occurred or that could occur in the future, as required by Section 382 of the Internal Revenue Code (IRC) of 1986, as amended (the Code), as well as similar state provisions. These ownership changes may limit the amount of NOL carryforwards that can be utilized annually to offset future taxable income. In general, an "ownership change" as defined by Section 382 of the Code results from a transaction or series of transactions over a three-year period resulting in an ownership change of more than 50 percentage points of the outstanding stock of a company by certain stockholders. At the time of closing the consolidated books, the Company had not yet completed a study to determine the extent of the limitation based on ownership changes that may have occurred. As of December 31, 2024, the Company has available for federal income tax purposes a net operating loss carry forward of approximately \$15,578,018, expiring in the year 2039, that may be used to offset future taxable income, but could be limited under Section 382.

The Company's deferred taxes as of December 31, 2024 and 2023, consist of the following:

	2024	2023
Non-Current deferred tax asset:		
Net operating loss carry-forwards	\$ 2,221,906	\$ 1,827,239
Tax provision (U.S. federal and state combined) tax rate	26.5%	26.5%
Deferred tax asset	588,805	484,218
Valuation allowance	(588,805)	(484,218)
Net non-current deferred tax asset	\$ -	\$ -

NOTE 9 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date these consolidated financial statements were available to be issued. Based on our evaluation, there are no events have occurred that require further disclosure.