



Alternative Investment Corporation (AIKO)

+1 (859) 576-5240

Annual Report for Fiscal 2025

For the period ending [09/30/25] (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock shares was:

15,577,581 as of 09/30/25 (Current Reporting Period Date or More Recent Date)

4,332,192 as of 09/30/24 (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 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.

The current name of the issuer is "Alternative Investment Corporation."

The issuer's name was "Paradigm Resource Management Corp." until February 2016.

The issuer's name was "China Digital Ventures Corp." until June 2012.

Current State and Date of Incorporation or Registration: NV, 03/26/2007

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

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

Entered delinquency, subsequently restored by Belisarian Holdings, LLC. pursuant to a court-ordered custodianship.

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

N/A

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

On 11/14/2024, 4,450,000 common shares were issued under Rule 144 to Jesse Welch as compensation for role as CEO. 1,700,000 common shares were issued under Rule 144 to Sean Campbell as compensation for role as Chief Investor Relations Office. 500,000 common shares were issued under Rule 144 to Patrick Brunson for investment. 550,000 common shares were issued under Rule 144 to Sam Smith as compensation for role as Chairman.

On 12/23/2024 6 shares of class A stock were transferred to Jesse Welch.

On 04/04/2025, 4,450,000 common shares were issued under Rule 144 to John Long as compensation for role as COO

Address of the issuer's principal executive office:

17304 Preston Rd, Suite 1290, Dallas Texas 75252

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:

On March 22nd, 2023, the District Court of Clark County, Nevada, entered an "Order Granting Application for Appointment of Custodian" of Belisarian Holdings, LLC. as Custodian of Alternative Investment Corporation. (case number: A-23-866220-P). Pursuant to the aforementioned order, Belisarian Holdings, LLC. may take any actions on behalf of Alternative Investment Corporation., which are reasonable, prudent, or for the benefit of Alternative Investment International, including but not limited to, issuing shares of stock, issuing new classes of stock, and entering into contracts on behalf of Alternative Investment Corporation. Belisarian Holdings, LLC. pursuant to the order, is also responsible for meeting all requirements under the Nevada Charter.

2) Security Information

Transfer Agent

Name: Nevada Agency and Transfer
 Company Phone: (775) 322-0626
 Email: info@natco.com
 Address: 50 W Liberty St. #880 Reno, Nevada 89501

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:	AIKO
Exact title and class of securities outstanding:	Common
CUSIP:	02155W207
Par or stated value:	0.001
Total shares authorized:	1,600,000,000 <u>as of date: 09/30/25</u>
Total shares outstanding:	15,557,581 <u>as of date: 09/30/25</u>
Total number of shareholders of record:	5 <u>as of date: 09/30/25</u>

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

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:	Special 2023 Preferred Series
A Par or stated value:	<u>.001</u>
Total shares authorized:	6 <u>as of date: 09/30/25</u>
Total shares outstanding:	6 <u>as of date: 09/30/25</u>
Total number of shareholders of record:	1 <u>as of date: 09/30/25</u>

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

Exact title and class of the security:
 Par or stated value:
 Total shares authorized:
 Total shares outstanding:
 Total number of shareholders of record:

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 common share receives one vote. There are no dividend or preemption rights.

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

Each share of the Special 2023 Preferred A class commands 10% of the company's voting power.

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)

Example: A company with a fiscal year end of December 31st 2023, 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, 2022 through December 31, 2023 pursuant to the tabular format above.

*****Control persons for any entities in the table above must be disclosed in the table or in a footnote here.**

Shares Outstanding <u>Opening Balance:</u> Date <u>01/01/2025</u> Common: <u>11,127,581</u> Preferred: <u>6</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
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>May 3rd, 2023</u>	<u>New Issuance</u>	<u>4,500,000</u>	<u>Common</u>	<u>\$45,000</u> <u>See * Below</u>	<u>No</u>	<u>Belisarian Holdings, LLC.</u>	<u>Custodial Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>July 31st, 2023</u>	<u>Shares Returned to Treasury</u>	<u>600,000</u>	<u>Common</u>	<u>\$6,000</u> <u>See ** Below</u>	<u>No</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
<u>July 31st, 2023</u>	<u>Issuance</u>	<u>6</u>	<u>Preferred</u>	<u>\$6,000</u> <u>See** Below</u>	<u>No</u>	<u>Belisarian Holdings, LLC.</u>	<u>Conversion of Commons</u>	<u>Restricted</u>	<u>Exempt</u>
<u>November 11th, 2023</u>	<u>Cancellation</u>	<u>404,611</u>	<u>Common</u>	<u>N/A</u>	<u>N/A</u>	<u>Multiple Shareholders</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
<u>November 14th, 2024</u>	<u>New Issuance</u>	<u>1,700,000</u>	<u>Common</u>	<u>\$1,700</u>	<u>No</u>	<u>Sean Campbell</u>	<u>Chief Investor Relations Officer</u>	<u>Restricted</u>	<u>Exempt</u>
<u>November 14th, 2024</u>	<u>New Issuance</u>	<u>550,000</u>	<u>Common</u>	<u>\$550</u>	<u>No</u>	<u>Sam Smith</u>	<u>Chairman</u>	<u>Restricted</u>	<u>Exempt</u>
<u>November 14th, 2024</u>	<u>New Issuance</u>	<u>4,450,000</u>	<u>Common</u>	<u>\$4,450</u>	<u>No</u>	<u>Jesse Welch</u>	<u>CEO</u>	<u>Restricted</u>	<u>Exempt</u>
<u>November 14th, 2024</u>	<u>New Issuance</u>	<u>500,000</u>	<u>Common</u>	<u>\$5,000</u>	<u>No</u>	<u>Patrick Brunson</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>April 4th, 2025</u>	<u>New Issuance</u>	<u>4,450,000</u>	<u>Common</u>	<u>\$4,450</u>	<u>No</u>	<u>John Long</u>	<u>COO</u>	<u>Restricted</u>	<u>Exempt</u>
Shares Outstanding on Date of This Report: <u>Ending Balance:</u> Date <u>09/30/2025</u> Common: <u>15,577,581</u> Preferred: <u>6</u>									

* The common shares were issued to Belisarian Holdings, LLC. on May 3rd , 2023, for consideration of \$45,000 of accrued salary for custodian services. The beneficial owners are Cade Carter and Dilan Gonzalez.

** On July 31st, the Custodian deemed it in the best interest of the company to return 600,000 common shares to the treasury in exchange for 6 Special 2023 Preferred A Shares. The 6 2023 Preferred A shares were issued to the Custodian as consideration for the 600,000 common shares.

Promissory and Convertible Notes

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. *** You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

***Control persons for any entities in the table above must be disclosed in the table or in a footnote here.

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. 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”)

No Operations.

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

None.

C. Describe the issuers’ principal products or services.

The Company does not currently have any 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.

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 has no facilities at this time.

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.

Names of All Officers, Directors, and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of 5% or more)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate entity
<u>Sam Smith</u>	<u>Chairman</u>	<u>Dallas, TX</u>	<u>4,500,000</u>	<u>Common</u>	<u>28.56%</u>	
<u>Jesse Welch</u>	<u>CEO, President, Secretary, Treasurer, Director</u>	<u>Los Angeles, CA</u>	<u>4,500,000</u>	<u>Common</u>	<u>28.56%</u>	_____
<u>Jesse Welch</u>	<u>CEO, President, Secretary, Treasurer, Director</u>	<u>Los Angeles, CA</u>	<u>6</u>	<u>Preferred</u>	<u>100%</u>	
<u>Sean Campbell</u>	<u>Chief Investor Relations Officer</u>	<u>Las Vegas, NV</u>	<u>1,700,000</u>	<u>Common</u>	<u>10.91%</u>	
<u>John Long</u>	<u>COO</u>	<u>Pawhuska, OK</u>	<u>4,500,000</u>	<u>Common</u>	<u>28.56%</u>	_____

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);

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 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 (must include Counsel preparing Attorney Letters).

Name:

Address 1:

Address 2:

Phone:

Email:

Accountant or Auditor

Name :

Eduardo Balli

Accountant

117 South 7th
Street, Dekalb, Ill
60115

~~815~~ 217-6853

edballi1954@gmail.co
m

Investor Relations

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: Tiffany Baxter
Firm: Natco
Nature of Services: Stock Transfer
Address 1: 50 West Liberty Street, Suite 880
Address 2: Reno NV 89501
Phone: 775.322.0626
Email: tiffany@natco.com

9) Disclosure & Financial Information

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

B. Name: _____
Title: Eduardo Balli
Relationship to Issuer: Accountant

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

- IFRS
- U.S. GAAP

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

Name: Jesse Welch
Title: CEO
Relationship to Issuer: CEO

Describe the qualifications of the person or persons who prepared the financial statements:⁵ **Has prepared quarterly reports and annual reports in the past that resulted in the companies in question attaining pink current status.**

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

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, Jesse Welch certify that:

1. I have reviewed this Disclosure Statement for Alternative Investment Corporation;
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.

[Date] 1/30/2026

[CEO's Signature]  Signed by:
9C3ACC739F65403...

⁵ 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.

(Digital Signatures should appear as “/s/ [OFFICER NAME]”)

Principal Financial Officer:

I, Jesse Welch certify that:

1. I have reviewed this Disclosure Statement for Alternative Investment Corporation;
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.

[Date] 1/30/2026

[CFO's Signature]  Signed by:
9C3ACC739F65403...

(Digital Signatures should appear as “/s/ [OFFICER NAME]”)

Alternative Investment Corporation (AIKO).

Index to **Unaudited** Consolidated Financial Statements

<i>Unaudited Financial Statements</i>	<i>Page</i>
Unaudited Consolidated Balance Sheets as of Sept 30, 2025.	F2
Unaudited Consolidated Statement of Annual for the Year Ended Sept 30, 2025	F3
Unaudited Consolidated Statements of Stockholders' Equity for the Year Ended Sept 30, 2025	F4
Unaudited Consolidated Statements of Cash Flows for the Year Ended Sept 30, 2025	F5
Financial Statements Notes	F6

Alternative Investment Corporation (AIKO)

CONSOLIDATED BALANCE SHEET

Fiscal Annual ending
on Sept 30, 2025

	Sept 30, 2025 <u>(Unaudited)</u>	Sept 30, 2024 <u>(Unaudited)</u>
ASSETS		
Current Assets		
AIKO Checking	\$ 8,867	\$0
Total Current Assets	\$ 8,867	\$0
Long Term Assets		
Fixed Assets	\$0	\$0
Accumulated Depreciation	(\$0)	(\$0)
Total Long Term Assets	\$0	\$0
TOTAL ASSETS	\$ 8,867	\$0
LIABILITIES		
Current Liabilities:		
Account Payable	\$0	\$0
Accrued Payables	\$0	\$0
Total Current Liabilities	\$ 0	\$0

TOTAL LIABILITIES**\$0****\$0****STOCK HOLDER'S EQUITY**

Special Series A Preferred Stock	\$0	\$0
Par Value Authorized	\$0.001	\$0
Outstanding	6	
Common Stock		\$0
Par Value Authorized	\$15,578	
	\$0.001	
	1,600,000,000	
Outstanding	#15,577,581	#0
Additional paid In Capital	\$0	\$0
Retained Deficit	(\$6,711)	\$0
Total Stockholder's Equity/(Deficit)	\$ 8,867	\$0
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$8,867	\$0

Alternative Investment Corporation
CONSOLIDATED STATEMENT OF EARNINGS

	For the Annual Ended 30-Sept- 25	For the Annual Ended 30-Sept- 24
Revenue		
Oil Revenue/ Natural Gas Revenue	\$0	\$0
Total Revenue	\$ 0	\$0
Cost of Sales		
Contract Pumping	\$0	\$0
Administrative Expense	\$0	
Book Keeping	\$0	
Electric Expense	\$0	
Total Cost of Sales	\$0	\$0
Gross Profit	\$0	\$0
Operating Expenses		
Depreciation and Amortization	\$0	\$0
Administrative Expense	(\$6,711)	\$0
Total Operating Expenses	(\$6,711)	\$0

Other income & Expenses

Total Other Income and Expenses	\$0	\$0
<hr/>		
Net Income/(Loss) Before Tax	(\$6,711)	\$0
<hr/>		
Provision for Income Tax @21%	\$ 0	\$0
<hr/>		
Net Income/(Loss) After Tax	(\$6,711)	\$0
<hr/>		

Alternative Investment Corp (AIKO)
CONSOLIDATED STATEMENT OF CHANGES IN STOCKHOLDERS'

EQUITY

For the Fiscal Annual 2025
 Ending on Sept 30, 2025 to Sept 30, 2024

Accounting Periods	Special 2023 Preferred Series Shares	Special 2023 Preferred Series Amount	Common Stock Shares	Comm on Stock Amount	Ret. Earnings	Acc. Capital Equity
30-Sept-24	0	\$0	0	0	0	0
30-Sept-25	6	\$ 0	#15,577,581	\$15,577	(\$6,711)	\$ 8,867
<hr/>						
Change	6	\$0	#15,577,581	\$15,577	(6 , 7 1 1)	\$ 8,867
<hr/>						

Alternative Investment, Corp. (AIKO)
CONSOLIDATED STATEMENT OF CASH FLOWS

	For the Year Ending on 30-Sept-25	For the Year Ending on 30-Sept-24
Cash Flows from Operating Activities		
Net Income (Loss)	\$ (\$6,711)	\$0
Adjustments to reconcile net income/(loss) to net cash from operating activities		
Depreciation	\$ 0	\$0
Changes in Assets and Liabilities:		
Accrued Assets	\$ 0	\$0
Accrued Payables	\$ 0	\$0
Accrued Liabilities	\$ 0	\$0
Net Cash from Operating Activities	(\$6,711)	\$0
Cash Flows from investing Activities:		
Proceed from Notes Payables	\$ 0	\$0
Proceed from Notes Payables	\$ 0	\$0
Net Cash (used in) from Financing Activities	\$ 0	\$0
Cash Flows from Investing Activities:		
Investment in Fixed assets	\$ 0	\$0
Net Cash from Investing Activities:	\$ 0	\$0

Cash at Beginning of Period	\$	15,578	\$0
Charge in Cash	\$	6,711	\$0
<hr/>			
Cash at End of Period	\$	8,867	\$0
<hr/>			

F-1

ALTERNATIVE INVESTMENT CORPORATION
NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS

For AIKO Fiscal ANNUAL ending on Sept 30, 2025

(Unaudited)

NOTE 1 – ORGANIZATION AND NATURE OF OPERATIONS

Alternative Investment Corporation. (the “Company,” “we,” “us” or “our”), a Nevada corporation, has a fiscal year end of June 30 and is listed on the OTC Pink Markets under the trading symbol AIKO. The Company had abandoned its business and failed to take steps to dissolve, liquidate and distribute its assets. It had also failed to meet the required reporting requirements with the Nevada Secretary of State, hold an annual meeting of stockholders and pay its annual franchise tax from 2020 to 2023 which resulted in its Nevada charter being revoked. The Company also failed to provide adequate current public information as defined in Rule 144, promulgated under the Securities Act of 1933, and was thus subject to revocation by the Securities and Exchange Commission pursuant to Section 12(k) of the Exchange Act. In February 2023, a shareholder filed a petition for custodianship with the District Court, Clark County, Nevada and was appointed as the custodian of the Company in March 2023. The Company’s Nevada charter was reinstated on March 28th, 2023, and all required reports were filed with the State of Nevada soon after. The custodian was not able to recover any of the Company’s accounting records from previous management but was able to get the shareholder information hence the Company’s outstanding common shares were reflected in the equity section of the accompanying unaudited financial statements for the twelve months ended December 31, 2023 and 2022.

The company was incorporated in the State of Nevada on March 26th, 2007, as “China Digital Ventures Corp.” The issuer changed its name to “Paradigm Resource Management Corp.” in June of 2012. The issuer changed its name to its current title in February 2016.

On January 18th, 2023, Belisarian Holdings, LLC., a shareholder of the Company, served a demand to the Company, at the last address of record, to comply with the Nevada Secretary of State statutes N.R.S. 78.710 and N.R.S. 78.150. On February 24th, 2023, a petition was filed against the Company in the District Court of Clark County, Nevada, entitled “In the Matter of Alternative Investment Corporation. a Nevada corporation” under case number A-23-866220-P by Belisarian Holdings, LLC., along with an Application for Appointment of Custodian, after several attempts to locate prior management and reinstate the Company’s Nevada charter, which had been revoked.

On March 22nd, 2023 the District Court of Clark County, Nevada entered an Order Granting Application for Appointment of Belisarian Holdings, LLC., (the “Order”), as Custodian of the Company. Pursuant to the Order, the Belisarian Holdings, LLC. (the “Custodian”) has the authority to take any actions on behalf of the Company, which are reasonable, prudent or for the benefit of pursuant to, including, but not limited to, issuing shares of stock, and issuing new classes of stock, as well as entering in contracts on behalf of the Company. In addition, the Custodian, pursuant to the Order, is required to meet the requirements under the Nevada charter.

On March 28th, 2023, the Company filed a Certificate of Reinstatement with the Secretary State of the State of Nevada, which reinstated the Company’s charter and appointed a new Registered Agent in Nevada.

Effective September 5th, 2023, Shane Jones is the acting CEO of Alternative Investment Corporation.

Shane Jones was removed as acting CEO on January 21st, 2024.

Effective July 17th 2024, Sam Smith became majority shareholder and was appointed CEO.

Effective October 2nd, 2024 Sam Smith was removed as acting CEO and took the role of Chairman.

Effective October 2nd, 2024 Jesse Welch was appointed CEO.

The accompanying notes are an integral part of these financial statements F-6

NOTE 2 – BASIS OF PRESENTATION AND GOING CONCERN

Basis of Presentation

The Company has not earned any revenues from limited principal operations. Accordingly, the Company's activities have been accounted for as those of a "Development Stage Enterprise" as set forth in Financial Accounting Standards Board Statement No. 7 ("SFAS 7"). Among the disclosures required by SFAS 7 are that the Company's financial statements be identified as those of a development stage company, and that the statements of operations, stockholders' equity (deficit) and cash flows disclose activity since the date of the Company's inception.

Basis of Accounting

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles accepted in the United States. All intercompany transactions have been eliminated

Going Concern

The accompanying consolidated financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates the realization of assets and the liquidation of liabilities in the normal course of business. The Company currently has no operations with an accumulated deficit of \$(6,711) as of Sept 30, 2025. The Company intends to commence operations as set out below and raise the necessary funds to carry out the aforementioned strategies. The Company cannot be certain that it will be successful in these strategies even with the required funding.

These factors, among others, raise substantial doubt about the Company's ability to continue as a going concern. The accompanying consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty

NOTE 3 – SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles 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.

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash equivalents include demand deposits, money market funds, and all highly liquid debt instruments with original maturities of three months or less.

Financial Instruments

The FASB issued ASC 820-10, Fair Value Measurements and Disclosures, for financial assets and liabilities. ASC 820-10 provides a framework for measuring fair value and requires expanded disclosures regarding fair value measurements. ASC 820-10 defines fair value as the price that would be received for an asset or the exit price that would be paid to transfer a liability in the principal or most advantageous market in an orderly transaction between market participants on the measurement date. ASC 820-10 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs, where available. The following summarizes the three levels of inputs required by the standard that the Company uses to measure fair value:

- Level 1: Quoted prices in active markets for identical assets or liabilities
- Level 2: Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the related assets or liabilities.
- Level 3: Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

Concentrations and Credit Risks

The Company's financial instruments that are exposed to concentrations and credit risk primarily consist of its cash, sales, and accounts receivable. The Company places its cash and cash equivalents with financial institutions of high credit worthiness. At times, its cash and cash equivalents with a particular financial institution may exceed any applicable government insurance limits. The Company's management plans to assess the financial strength and credit worthiness of any parties to which it extends funds, and as such, it believes that any associated credit risk exposures are limited.

Foreign Currency Translation

The accounts of the Company are accounted for in accordance with the Statement of Financial Accounting Standards No. 52 ("SFAS 52"), "Foreign Currency Translation". The financial statements of the Company are translated into US dollars as follows: assets and liabilities at year-end exchange rates; income, expenses, and cash flows at average exchange rates; and shareholders' equity at historical exchange rate.

Monetary assets and liabilities, and the related revenue, expense, gain and loss accounts, of the Company are re-measured at year-end exchange rates. Non-monetary assets and liabilities, and the related revenue, expense, gain, and loss accounts are re-measured at historical rates. Adjustments which result from the re-measurement of the assets and liabilities of the Company are included in net income.

Share-Based Compensation

ASC 718, Compensation – Stock Compensation, prescribes accounting and reporting standards for all share-based payment transactions in which employee services are acquired. Transactions include incurring liabilities, or issuing or offering to issue shares, options, and other equity instruments such as employee stock ownership plans and stock appreciation rights. Share-based payments to employees, including grants of employee stock options, are recognized as

compensation expense in the financial statements based on their fair values. That expense is recognized in the period of grant. The Company accounts for stock-based compensation issued to non-employees and consultants in accordance with the provisions of 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.

As of Sept 30, 2025, and Sept 30, 2024, respectively, there was \$Nil of unrecognized expense related to non-vested stock-based compensation arrangements granted. There have been no options granted during the three months ended March 31, 2025, and 2024, respectively.

Income Taxes

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. Deferred tax assets or liabilities were offset by a 100% valuation allowance, therefore there has been no recognized benefit as of Sept 30, 2025, and Sept 31, 2024, respectively. Further it is unlikely with the change of control that the Company will have the ability to realize any future tax benefits that may exist.

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 Per Share

Basic EPS is calculated by dividing net income (loss) available to common stockholders by the weighted average number of shares of the Company's common stock outstanding during the period. Diluted EPS is calculated based on the net income (loss) available to common stockholders and the weighted average number of shares of common stock outstanding during the period, adjusted for the effects of all potential dilutive common stock issuances related to options, warrants, restricted stock units and convertible preferred stock. The dilutive effect of our share-based awards and warrants is computed using the treasury stock method, which assumes all share-based awards and warrants are exercised and the hypothetical proceeds from exercise are used to purchase common stock at the average market price during the period. The incremental shares (i.e., the difference between shares assumed to be issued versus purchased), to the extent they would have been dilutive, are included in the denominator of the diluted EPS calculation. The dilutive effect of our convertible preferred stock is computed using the if-converted method, which assumes conversion at the beginning of the year. However, when a net loss exists, no potential common stock equivalents are included in the computation of the diluted per-share amount because the computation would result in an anti-dilutive per-share amount.

Forgiveness of Indebtedness

The Company follows the guidance of AS 470.10 related to debt forgiveness and extinguishment. Debts of the Company are considered extinguished when the statute of limitations in the applicable jurisdiction expires or when terminated by judicial authority such as the granting of a declaratory judgment. Debts to related parties or shareholders are treated as capital transactions when forgiven or extinguished and credited to additional paid in capital. Debts to non-related parties are treated as other income when forgiven or extinguished.

Recent Accounting Pronouncements

We have reviewed all the recently issued, but not yet effective, accounting pronouncements and we do not believe any of these pronouncements will have a material impact on the Company.

In August 2017, the FASB issued ASU No. 2017-12, Derivatives and Hedging (Topic 815), which changes both the designation and measurement guidance for qualifying hedging relationships and the presentation of hedge results, in order to better align an entity's risk management activities and financial reporting for hedging relationships. The amendments expand and refine hedge accounting for both nonfinancial and financial risk components and align the recognition and presentation of the effects of the hedging instrument and the hedged item in the financial statements. FASB ASU No. 2017-12 is effective for annual reporting periods beginning after December 15, 2018, including interim periods within those annual reporting periods, with early adoption permitted. We are still evaluating the impact that this guidance will have on our financial position or results of operations, and we have not yet determined whether we will early adopt FASB ASU No. 2017-12.

In March 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2016-09, Compensation – Stock Compensation (Topic 718): Improvements to Employee Share-Based Payment Accounting. This guidance changes how companies account for certain aspects of share-based payments to employees. Among other things, under the new guidance, companies will no longer record excess tax benefits and certain tax deficiencies in additional paid-in-capital ("APIC") but will instead record such items as income tax expense or benefit in the income statement, and APIC pools will be eliminated. Companies will apply this guidance prospectively. Another component of the new guidance allows companies to make an accounting policy election for the impact of forfeitures on the recognition of expense for share-based payment awards, whereby forfeitures can be estimated, as required today, or recognized when they occur. If elected, the change to recognize forfeitures when they occur needs to be adopted using a modified retrospective approach. All of the guidance will be effective for the Company in the fiscal year beginning January 1, 2018. Early adoption is permitted. The Company is currently evaluating the impact of this guidance, if any, on its financial statements and related disclosures.

In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842), which establishes new accounting and disclosure requirements for leases. FASB ASU No. 2016-02 requires lessees to classify most leases as either finance or operating leases and to initially recognize a lease liability and right-of-use asset. Entities may elect to account for certain short-term leases (with a term of 12 months or less) using a method similar to the current operating lease model. The statements of operations will include, for finance leases, separate recognition of interest on the lease liability and amortization of the right-of-use asset and for operating leases, a single lease cost, calculated so that the cost of the lease is allocated over the lease term on a straight-line basis. While we are in the early stages of our implementation process for FASB ASU No. 2016-02 and have not yet determined its impact on our financial position or results of operations, these leases would potentially be required to be presented on the balance sheet in accordance with the requirements of FASB

ASU No. 2016-02. FASB ASU No. 2016-02 is effective for annual reporting periods beginning after December 15, 2018, including interim periods within those annual reporting periods, with early adoption permitted. FASB ASU No. 2016-02 must be applied using a modified retrospective approach, which requires recognition and measurement of leases at the beginning of the earliest period presented, with certain practical expedients available.

In July 2015, the FASB issued ASU No. 2015-11, Inventory (Topic 330): Simplifying the Measurement of Inventory. The guidance requires an entity to measure inventory at the lower of cost or net realizable value, which is the estimated selling prices in the ordinary course of business, less reasonably predictable costs of completion, disposal, and transportation, rather than the lower of cost or market in the previous guidance. This amendment applies to inventory that is measured using first-in, first-out (FIFO). This amendment is effective for public entities for fiscal years beginning after December 15, 2016, including interim periods within those years. A reporting entity should apply the amendments prospectively with earlier application permitted as of the beginning of an interim or annual reporting period. The Company is currently evaluating the impact of this guidance, if any, on its financial statements and related disclosures.

In May 2014, the FASB issued ASU No. 2014-09, Revenue from Contracts with Customers (“ASU 2014-09”), which requires an entity to recognize the amount of revenue to which it expects to be entitled for the transfer of promised goods or services to customers. ASU 2014-09 will replace most existing revenue recognition guidance in U.S. generally accepted accounting principles when it becomes effective. In July 2015, the FASB deferred the effective date of the standard by an additional year; however, it provided companies the option to adopt one year earlier, commensurate with the original effective date. Accordingly, the standard will be effective for the Company in the fiscal year beginning January 1, 2018, with an option to adopt the standard for the fiscal year beginning January 1, 2017. The Company is currently evaluating this standard and has not yet selected a transition method or the effective date on which it plans to adopt the standard, nor has it determined the effect of the standard on its financial statements and related disclosures.

NOTE 4 – INCOME TAXES

Income taxes are provided based upon the liability method. Under this approach, deferred income taxes are recorded to reflect the tax consequences in future years of differences between the tax basis of assets and liabilities and their financial reporting amounts at each year-end. A valuation allowance is recorded against deferred tax assets if management does not believe the Company has met the “more likely than not” standard imposed by accounting standards to allow recognition of such an asset.

Deferred tax assets/liabilities were as follows as of Sept 30, 2025, and Sept 30, 2024:

<u>Description</u>	Sept 30, 2025	Sept 30, 2024
Net operating loss carry forward	\$ -0	\$ -0
Valuation allowance	\$ -0	\$ -0
Total	\$ -0	\$ -0

As of Sept 30, 2025, and Sept 30, 2024, the Company expected net deferred tax assets to be recognized, resulting from net operating loss carry forwards. Deferred tax assets were offset by a corresponding allowance of 100%.

The Company experienced a change in control during the year, and therefore no more than an insignificant portion of this net operating allowance will ever be used against future taxable income.

NOTE 5 – NOTES PAYABLE AND RELATED PARTIES

There were no notes payable during the period.

NOTE 6 – CONVERTIBLE NOTES PAYABLE

There were no convertible notes payable during this period.

NOTE 7 – COMMITMENTS AND CONTINGENCIES

The Company's Operations are subject to significant risks and uncertainties including financial, operational and regulatory risks, including the potential of business failure.

NOTE 8 – SUBSEQUENT EVENTS