

Powerstorm Holdings, Inc.

Amendment to [Annual Report](#) - Annual Disclosure Statement and Financial Statements for the Period Ended December 31, 2025 for 12/31/2025 originally published through the OTC Disclosure & News Service on 01/30/2026

Explanatory Note:

This amendment reclassifies \$153,000 of expenses to Research & Development to accurately reflect the Company's substantive 2025 operational activities including architectural design, structural modeling, documentation frameworks, and infrastructure development for the Company's cross-border capital formation business. Total operating expenses, net loss, and balance sheet totals remain unchanged.

***This coversheet was automatically generated by OTC Markets Group based on the information provided by the Company. OTC Markets Group has not reviewed the contents of this amendment and disclaims all responsibility for the information contained herein.*

Powerstorm Holdings, Inc.
221 W 9th St, Suite # 162, Wilmington, DE 19801
+13022155514
<https://psto.info/>
ampru2@psto.info

Amended Annual Report

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

Outstanding Shares

The number of shares outstanding of our Common Stock was:

27,492,190 as of December 31, 2025 (Current Reporting Period Date or More Recent Date)

27,492,190 as of December 31, 2024 (Most Recent Completed Fiscal Year- End)

Shell Status

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

Yes: No:

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

Yes: No:

Change in Control

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

Yes: No:

Shell Status Determination:

The Company does not meet the definition of a “shell company” under Securities Act Rule 405 and Securities Exchange Act Rule 12b-2.

During 2025, the Company conducted substantive business operations including:

⁵ “Change in Control” shall mean any events resulting in:

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

- Proprietary deal origination and structuring of the Notus transaction, including multi-jurisdictional analysis (Luxembourg / Netherlands / Tax) and strategic platform design;
- Implementation of market intelligence infrastructure and internal transaction origination workflows;
- Identification, evaluation, and engagement preparations with PCAOB-registered audit firms, SEC legal counsel, and executive personnel candidates in anticipation of the Company's planned reporting and audit readiness initiatives;
- Development and maintenance of corporate communications and digital infrastructure, including website content, publications, and market research updates; and
- Execution of definitive agreements with Notus Luxemburg Holding S.à r.l. comprising (i) a \$1,500,000 equity subscription and (ii) a separate \$500,000 services agreement.

Management believes these activities demonstrate ongoing operational execution consistent with the Company's business model and distinguish the Company from entities with "no or nominal operations" under the shell company definition.

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.

Powerstorm Holdings Inc. (the "Company" "we" "us" "our" or "Powerstorm") was Originally formed as Powerstorm Capital Corp on October 10, 2011 at 31244 Palos Verdes Dr. W, Ste. 245, Rancho Palos Verdes, CA, 90275-5370. The Company was renamed to Powerstorm Holdings Inc. on February 25, 2015, and relocated to 8 The Green, Ste 300, Dover, DE on January 1, 2023, then to 221 W 9th St, Suite #162, Wilmington, DE 19801 on November 22, 2023.

Current State and Date of Incorporation or Registration: Delaware, October 10, 2011
 Standing in this jurisdiction: (e.g. active, default, inactive): Active

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

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

Address of the issuer's principal executive office:
 221 W 9th St, Suite #162, Wilmington, DE 19801

Address of the issuer's principal place of business:
 Check if principal executive office and principal place of business are the same address:

Note: The company's principal operations are executed remotely. The Wilmington, DE address serves as the registered business and contact address. No physical office location is actively used for daily operations.

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:

N/A

2) Security Information

Transfer Agent

Name: VStock Transfer, LLC
Phone: (212) 828-8436
Email: action@vstocktransfer.com
Address: 18 Lafayette Place, Woodmere, NY 11598

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:	PSTO	
Exact title and class of securities outstanding:	Common Stock	
CUSIP:	73938H106	
Par or stated value:	\$0.001	
Total shares authorized:	300,000,000	as of date: December 31, 2025
Total shares outstanding:	27,492,190	as of date: December 31, 2025
Total number of shareholders of record:	55	as of date: December 31, 2025

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

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

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

Exact title and class of security outstanding:	Preferred Stock	
Par or stated value:	\$0.01	
Total shares authorized:	5,000,000	as of date: December 31, 2025
Total shares outstanding:	0	as of date: December 31, 2025
Total number of shareholders of record:	0	as of date: December 31, 2025

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

N/A

Security Description:

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

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

All outstanding shares of Common Stock are of the same class and have equal rights.

- **Voting:** One vote per share on all matters submitted to shareholders.
- **Dividends:** Entitled to share equally in dividends, if and when declared by the Board, from legally available funds.
- **Preemption:** No cumulative or preemptive rights.
- **Liquidation:** Entitled to share ratably in assets remaining after all liabilities are satisfied.

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

The Preferred Stock is **authorized but not issued**.

- May be issued in one or more **series** as determined by the Board of Directors.
- The Board has discretion to set terms for each series, including dividend rights, voting rights, conversion features, liquidation preferences, redemption, and sinking fund provisions.
- No Preferred Stock is currently outstanding.

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

None beyond those described above. All rights are governed by applicable Delaware corporate law and the Company's Articles of Incorporation.

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.

None. No modifications to shareholder rights occurred during the reporting period.

Securities offering disclaimer:

This disclosure statement does not constitute an offer to sell or a solicitation of an offer to buy any securities.

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 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.

Shares Outstanding <u>Opening Balance</u> :			*Right-click the rows below and select "Insert" to add rows as needed.						
Date: January 1, 2024 Common: 27,492,190 Preferred: 0									
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. ***You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
Shares Outstanding on Date of This Report: 27,492,190 ⁽¹⁾									
<u>Ending Balance</u> :									
Date: December 31, 2025 Common: 27,492,190 Preferred: 0									

B. Convertible Debt

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

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

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$) (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion ⁶	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)

Total Outstanding Balance: 0

Total Shares:

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

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

Capital Structure and Contractually Committed Share Reversal

Pursuant to demerger agreements dated December 31, 2023 with Infinity Supply B.V. and Northern Lights Impact Inc., a total of 3,237,831.50 restricted common shares previously issued in connection with prior acquisitions are contractually committed for return to the Company's treasury and cancellation.

These shares remain recorded as outstanding in the transfer agent's records as of December 31, 2025, but are not beneficially owned by any third party and are not part of the Company's public float. The shares are held pending administrative cancellation, which will be completed as part of the Company's ongoing capital structure recapitalization in connection with institutional investment and strategic partnerships currently being finalized.

Upon cancellation of these shares, the Company's issued and outstanding share count will be reduced accordingly, and proportionate equity ownership of existing and incoming shareholders (including institutional investors) will adjust to reflect the reduced share base. Management expects this administrative process to be completed during Q2 2026 in coordination with other capital table optimization activities.

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 Powerstorm platform delivers a hybrid capital-formation framework, aligning a regulated European investment structure with the transparency of a U.S. public parent company.

Its focus is on establishing and maintaining this framework for institutional-grade European enterprises active in renewable and energy-transition infrastructure, digital and data infrastructure, defense and dual-use innovation, and deep-tech automation.

Core Product – The Regulated Investment Vehicle

Powerstorm's core product is a segregated fund compartment within the planned Luxembourg RAIF umbrella, structured for association with the U.S. reporting entity.

Each compartment is designed exclusively for qualified institutional investors and provides a compliant, ring-fenced vehicle for capital allocation into the client enterprise.

The model combines Luxembourg regulatory oversight with U.S. public-company disclosure standards, enabling institutional audit visibility and transparent reporting.

Platform Services – Operational Model

Powerstorm manages the lifecycle of each structure through:

1. Legal and financial structuring in coordination with licensed Luxembourg and U.S. professionals.
2. Governance and compliance administration, including reporting alignment between the fund vehicle and the U.S. issuer.
3. Ongoing platform management and investor-relations coordination.
Execution of regulated functions is delegated to authorized third-party administrators, lawyers, and auditors in Europe.

MD&A – Capital Formation and Operations

R&D / Platform Development:

During the year ended December 31, 2025, the Company's primary operational focus was the development of its structured-finance platform, specifically the design of Luxembourg RAIF architectures intended to support a scalable 'compartment' model for future issuers. R&D activities included platform architecture design, structural modeling, documentation frameworks, and integration planning necessary to operationalize the Company's Luxembourg investment structures. This development work was performed to ensure the Company's infrastructure is ready to support mandates from institutional partners and deal-origination sources, such as Infinity IPO Ventures.

This model is intended to support multiple issuers and compartments across infrastructure themes over time. The Company's engagement with NOTUS originated from NOTUS's €30-50M financing requirement for European wind energy assets, which led to the design of a Luxembourg RAIF compartment structure as the proposed solution. NOTUS represents the platform's first client mandate rather than a sole or exclusive engagement.

To more accurately reflect the nature of these activities as upfront platform and product development work, approximately \$153,000 of expenditures previously classified as general and administrative expenses have been reclassified to research and development.

NOTUS Status:

In the fourth quarter of 2025, the Company entered into conditional arrangements with NOTUS Luxembourg Holding S.à r.l. consisting of

- (i) a proposed equity investment of \$1,500,000 and
- (ii) a related services mandate. The engagement originated from NOTUS's €30-50M financing requirement for European wind energy assets.

The contemplated structure would establish NOTUS as both an anchor investor and strategic platform partner, with their renewable energy compartment serving as the platform's inaugural deployment.

While the NOTUS transaction remains pending final administrative settlement, the Company is actively advancing its platform development and business origination pipeline with multiple European mid-market opportunities.

Management views NOTUS as the initial anchor for a scalable multi-compartment platform architecture, with additional institutional partnerships and client mandates under development.

The Company has not recorded any related asset or revenue pending transaction close and is pursuing multiple pathways to capitalize the platform.

Infinity IPO Ventures Relationship:

The Company works with Infinity IPO Ventures for deal origination and transaction preparation.

Infinity IPO Ventures is a related party entity under common control with the Company's majority shareholder but operates as a separate business with its own client relationships and is not exclusively dedicated to Powerstorm opportunities.

This relationship allows the Company to focus on the technology, compliance, and structural architecture of its investment vehicles, while Infinity IPO provides a curated pipeline of mid-market European opportunities that may be structured into future compartments on the platform.

All arrangements are conducted on arm's-length terms.

Market context and strategic timing:

Management believes the Company's cross-border RAIF platform is positioned to address specific structural gaps in transatlantic capital formation, particularly in light of evolving geopolitical and macroeconomic conditions:

- **EU Capital Markets Fragmentation:** The Company's model aligns with the objectives of the "Capital Markets Union" and the findings of the September 2024 Draghi Report on European Competitiveness, which highlighted the urgent need for deeper integration to fund industrial productivity.
- **Supply Chain Reconfiguration:** The "friend-shoring" of critical industrial supply chains to Western-aligned nations has created a specific need for US-compatible capital structures (like the Company's platform) to support European mid-market industrials that are strategic to US interests.
- **Institutional Diversification:** The platform structure is designed to meet the governance standards of global institutional allocators—including US pension systems and GCC sovereign wealth funds—that are increasingly seeking exposure to European productive assets but require robust regulatory wrappers.

Management views these trends as validation of the Company's hybrid Luxembourg-US architecture, although the ability to capitalize on them depends on successful execution of the Company's funding and operational plans.

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

N/A

C. Describe the issuers' principal products or services.

Capital Formation Model – Core Services

Powerstorm's operating framework consists of a series of integrated workflow services that support the creation and administration of regulated investment structures:

1. **Origination** – Identifying and screening mid-sized European enterprises that are underserved by institutional capital.
2. **Transaction Readiness** – Coordinating legal, regulatory, and capital-structuring documentation to ensure compliance with cross-border requirements.
3. **SPV Formation and Management** – Overseeing the setup and administration of Luxembourg SCSp or related entities under the RAIF framework.
4. **Capital Formation Support** – Structuring investor participation through the Company's U.S. public-company platform to ensure transparency and governance alignment.
5. **Ongoing Oversight** – Providing governance coordination, audit alignment, and investor reporting through the investment lifecycle.

Revenue Model

Revenue is generated from identifiable service categories:

- Structuring and onboarding fees
- Annual management and administration fees
- Performance-based incentives (carried interest)
- Equity-linked instruments (e.g., warrants), subject to deal terms
- Placement-facilitation fees, limited to administrative support and only where permitted under applicable securities regulations.

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 currently operates remotely to prioritize capital allocation toward platform development, with plans to establish physical office facilities as operational requirements and corporate substance standards necessitate.

The company maintains a registered corporate address located at: 221 W 9th St, Suite #162, Wilmington, DE 19801 This address is used for official correspondence and legal purposes.

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

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

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

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

Names of All Officers, Directors and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)	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>Ana-Maria Pruteanu</u>	<u>Director/Officer/Chief Executive Officer /Secretary/Owner of more than 5%</u>	<u>Beverly Hills, CA</u>	<u>17,841,785</u>	<u>Common Stock</u>	<u>64.90%</u>	<u>Includes 17,841,785 shares held by Stay True LLC</u>
<u>Mike Freni</u>	<u>Owner of more than 5%</u>	<u>Rolling Hills Estates CA</u>	<u>6,225,351</u>	<u>Common Stock</u>	<u>22.65%</u>	<u>(Includes 4,609,797 shares held by Keymedia Management (Hong Kong) and 1,288,761 shares held by Keymedia Management Ltd (CA) over which</u>

						<u>Mr. Freni has voting and dispositive control.)</u>
<u>Loredana Gutiu</u>	<u>Chief Financial Officer</u>	<u>Québec City, QC, Canada</u>	<u>213,870</u>	<u>Common Stock</u>	<u>0.78%</u>	

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);

NO

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;

NO

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;

NO

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

NO

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.

NO

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.

NO

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. The issuer is not currently involved in any material legal proceedings, and no such proceedings are known to be contemplated by governmental authorities.

8) Third Party Service Providers

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

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

Securities Counsel

Name: Jessica Haggard, Esq.
Firm: ANTHONY, LINDER & CACOMANOLIS, PLLC
Address 1: 1700 Palm Beach Lakes Blvd., Suite 820
Address 2: West Palm Beach, FL 33401
Phone: (561) 514-0936
Email: JHaggard@ALCLaw.com

Accountant

Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

Investor Relations

Name: _____
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: _____
Firm: _____

Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

9) Disclosure & Financial Information

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

Name: Ana-Maria Pruteanu
Title: Chief Executive Officer
Relationship to Issuer: Officer

Name: Loredana Gutiu
Title: Chief Financial Officer
Relationship to Issuer: Principal Financial Officer

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

- IFRS
 U.S. GAAP

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

Name: Loredana Gutiu
Title: Chief Financial Officer
Relationship to Issuer: Principal Financial Officer

Describe the qualifications of the person or persons who prepared the amended financial statements:⁵ Corporate accountant with University Degree in Economics.

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:

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.

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, Ana-Maria Pruteanu_certify that:

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

February 05, 2026

/s/Ana-Maria Pruteanu [CEO's Signature]

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

Principal Financial Officer:

I, Loredana Gutiu_certify that:

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

February 05, 2026

/s/Loredana Gutiu [CFO's Signature]

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

POWERSTORM HOLDINGS INC

AMENDED FINANCIAL STATEMENTS AS OF DECEMBER 31, 2025 & 2024

(UNAUDITED)

The accompanying unaudited amended financial statements of **Powerstorm Holdings Inc.** for the years ended **December 31, 2025 and 2024**, comprising the Balance Sheets, the Statements of Operations, the Statements of Cash Flows and Statements of Changes in Stockholders' Equity, together with the Notes thereto, have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) and present fairly, in all material respects, the financial condition and results of operations of **Powerstorm Holdings Inc.** as of and for the periods presented.

The amended financial statements were prepared under Management's direction and supervision in accordance with U.S. GAAP. Management has assessed the Company's internal control structure over financial reporting and believes it provides reasonable assurance regarding the reliability of financial reporting and the preparation of these amended financial statements.

To the best of Management's knowledge, the information contained in these amended financial statements is accurate and complete in all material respects and does not omit any facts necessary to make the statements not misleading. These amended financial statements have not been audited, reviewed, or compiled by independent certified public accountants. Management assumes full responsibility for their preparation and accuracy.

/s/ Loredana Gutiu
Chief Financial Officer
Powerstorm Holdings Inc.

Date: February 05, 2026

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Notes to Amended Financial Statements	20-23

Powerstorm Holdings Inc - Balance Sheet	Dec.31, 2025	Dec.31, 2024
Assets:		
Current Assets		
Cash and cash equivalents	\$1,234	\$305
Accounts receivable, net	\$-	\$-
Other Current Assets	\$9,060	\$-
Total current assets	\$10,294	\$305
Security Deposits	\$-	\$-
Capital assets, net	\$-	\$9,060
Total Assets	\$10,294	\$9,365
Liabilities and stockholders' equity (deficit)		
Current Liabilities		
Accounts payable and accrued liabilities	\$221,153	\$41,179
Total Current Liabilities	\$221,153	\$41,179
Long-Term Liabilities		
Loans payable, related party, net	\$31,229	\$30,070
Capital lease obligation, current	\$-	\$-
Convertible notes payable	\$-	\$-
Total Long-Term Liabilities	\$31,229	\$30,070
Total Liabilities	\$252,382	\$71,249
Equity		
Common (Capital) Stock	\$27,492	\$27,492
Contra-Equity — Deferred Compensation	\$-	\$-
Contra-Equity - Common Stock A/R	\$(1,147,531)	\$(1,147,531)
Additional Paid in Capital	\$6,820,386	\$6,820,386
Retained earnings (accumulated deficit)	\$(5,762,231)	\$(5,687,260)
Net Income (loss)	\$(180,203)	\$(74,970)
Total Equity	\$(242,087)	\$(61,884)
Total liabilities and stockholders' equity (deficit)	\$10,295	\$9,365

Powerstorm Holdings Inc - Statement of Income	Dec.31, 2025	Dec.31, 2024
Revenue	\$-	\$-
Cost of revenue	\$-	\$-
Gross Margin	\$-	\$-
Operating expenses:		
Research & Development - Platform Development	\$153,347	\$-
Selling, general and administrative	\$26,217	\$74,289
Total operating expenses	\$179,564	\$74,289
Net Operating Income	\$(179,564)	\$(74,289)
Other income (expense)	\$(639)	\$(682)
Total other income (expense)	\$(639)	\$(682)
Net Other income (expense)	\$(639)	\$(682)
Net income (loss)	\$(180,203)	\$(74,970)

Powerstorm Holdings Inc - Statement of Cash Flows:	Dec.31, 2025	Dec.31, 2024
Cash flows from operating activities of continuing operations:		
Net income (loss)	\$(180,203)	\$(74,970)
Adjustments to reconcile Net Income to Net Cash provided by operations:		
Accounts Receivable	\$-	\$1,147,531
Other current assets	\$-	\$(1,100)
Accounts payable and accrued liabilities	\$179,974	\$28,021
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	\$179,974	\$1,174,452
Net cash provided by operating activities	\$(229)	\$1,099,482
Cash flows from investing activities:		
Capital Assets, Net	\$-	\$(50)
Security Deposits		
Net cash provided by investing activities	\$-	\$(50)
Cash flows from financing activities:		
Long-Term Liabilities	\$1,159	\$14,284
Common (Capital) Stock	\$-	\$-
Contra-Equity — Deferred Compensation	\$-	\$33,962
Contra-Equity - Common Stock A/R	\$-	\$(1,147,531.00)
Additional Paid in Capital	\$-	\$-
Retained Earnings	\$-	\$-
Cumulative Translation Adjustment (CTA)	\$-	\$-
Net cash provided by financing activities	\$1,159	\$(1,099,285)
Net cash increase for period	\$930	\$147
Cash at beginning of period	\$305	\$158
Cash at end of period	\$1,235	\$305

Powerstorm Holdings Inc**Statement of Retained Earnings (Statement of Changes in Stockholder's Equity)**

	Dec.31, 2025	Dec.31, 2024
Retained Earnings	\$(5,762,231)	\$(5,687,260)
Net loss	\$(180,203)	\$(74,970)
Ending Balance		
Retained Earnings	\$(5,942,433)	\$(5,762,231)

Powerstorm Holdings Inc PSTO
NOTES TO THE AMENDED FINANCIAL STATEMENTS
For the Years Ended December 31, 2025 and 2024

NOTE 1 - ORGANIZATION AND NATURE OF THE BUSINESS

Powerstorm Holdings Inc. operates a cross-border capital formation platform designed to connect European mid-market companies (€20M-€125M financing needs) with institutional investors through Luxembourg RAIF compartment structures.

The Company's business model involves:

-Deal Origination: Identifying qualified European enterprises in target sectors (renewables, digital infrastructure, deep tech, defense, resilience infrastructure)

-Structuring: Establishing segregated RAIF compartments within our Luxembourg umbrella for institutional capital deployment

-Platform Management: Providing ongoing compliance, governance, and investor reporting through the U.S. public parent's SEC-standard transparency

Revenue is derived from structuring fees, administrative retainers, and carried-interest arrangements. Our dual-platform approach (Luxembourg investment vehicle + U.S. public parent) delivers institutional-grade transparency requirements that traditional European fund structures cannot match.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

These amended financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) and pursuant to the reporting requirements of OTC Markets Group, Inc.'s Alternative Reporting Standard.

The Company uses the accrual method of accounting in accordance with U.S. GAAP. Under the accrual method, revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of cash receipts or disbursements.

The Company generated no operating revenues during the year ended December 31, 2025. Management's activities during 2025 were focused on platform development, regulatory and reporting readiness initiatives, and transaction origination preparation.

The Company invested resources into developing internal workflows and infrastructure to support future advisory and structuring engagements, including integration of institutional market intelligence tools and coordination with strategic service providers.

The Company expects to commence revenue recognition upon execution and performance of advisory and structuring services, including the Notus Luxemburg Holding S.à r.l. services agreement.

Revenue will be recognized over time as services are performed in accordance with ASC 606.

The Company's revenue model includes structuring fees, platform setup fees, and ongoing administrative retainers, subject to execution of client service engagements.

Operating expenses consist primarily of general and administrative costs, including salaries, professional services (legal and accounting), technology and communications, and business development costs. These expenses are expensed as incurred in accordance with U.S. GAAP.

The Company identifies and discloses transactions with related parties in accordance with ASC 850 (Related Party Disclosures). Related parties include principal shareholders, management, and entities controlled by or under common control with the Company.

Reclassification of Operating Expenses:

Subsequent to the initial filing of the Company's Annual Report for the year ended December 31, 2025, management performed an additional review of the nature of certain operating expenses incurred in connection with the development of the Company's Luxembourg platform and the NOTUS Agreements. Management concluded that presenting approximately \$153,000 of these expenses within research and development ("R&D") expense, rather than general and administrative ("G&A") expense, provides a more accurate depiction of the Company's investment in strategic platform and product development. This Amendment reflects that reclassification. The reclassification does not affect total operating expenses, net loss, total assets, or total liabilities for the year ended December 31, 2025.

NOTE 3 - GOING CONCERN

The Company's amended financial statements are prepared using U.S. GAAP applicable to a going concern, which contemplates the realization of assets and liquidation of liabilities in the normal course of business. As of December 31, 2025, the Company had cash of \$1,234, total liabilities of \$252,382, negative working capital, and accumulated deficit of \$(5,942,433). The Company generated no operating revenues during 2025. Continued operations are dependent on the Company's ability to obtain additional financing, including the closing of the Notus Luxembourg Holding S.à r.l. subscription. These factors raise substantial doubt about the Company's ability to continue as a going concern.

Management's plans to address these conditions include:

- (1) Closing the equity subscription and services agreements executed September 30, 2025 with Notus Luxembourg Holding S.à r.l., which provide for \$1,500,000 in equity capital including a \$500,000 services contract;
- (2) Continued financial support from related parties through non-interest-bearing advances as needed during the platform build-out phase;
- (3) Maintaining operational discipline and cost controls until capital is received; and
- (4) Pursuing alternative institutional financing sources and client mandates through the Company's business development pipeline.

Wire transfer for the Notus Luxembourg Holding S.à r.l. equity subscription was initiated November 10, 2025. Final receipt is pending cross-border banking clearance and counterparty closing procedures. There can be no assurance regarding timing of receipt or that additional capital will be available on acceptable terms.

The amended financial statements do not include adjustments that might result from the outcome of this uncertainty.

NOTE 4 - LOANS & OTHER NOTES PAYABLES

Current liabilities at December 31, 2025 include accounts payable of \$163,200. This balance consists primarily of: \$111,000 in accrued management compensation; \$35,500 payable to Infinity IPO Ventures, under the Company's service agreement; the remaining amounts due for fractional CFO services, legal counsel, transfer agent fees, and other professional services incurred but unpaid as of year-end.

The Company also has short-term related party financing from Ana-Maria Pruteanu, main shareholder and Chief Executive Officer. The loan totaled \$57,900 at December 31, 2025 and it reflects advances made to fund operating expenses and working capital needs. The loan has no stated maturity date and no stated interest rate, and repayment is at the discretion of the Company subject to available liquidity.

Long-term liabilities consist of related-party loans that are not expected to be repaid within twelve months. At December 31, 2025, long-term loans comprised (i) a loan from Infinity Supply BV of \$2,300, (ii) a loan from Infinity Supply Inc. of \$21,000, and (iii) a loan from Stay True LLC of \$8,000, for total long-term liabilities of \$31,228.98. These loans were

advanced over the last two years to provide supplemental funding for operating costs and have no fixed repayment schedule and interest-free basis. Management evaluated these non-interest-bearing related-party loans under ASC 835-30 and concluded that any imputed interest would be immaterial; therefore, the loans are recorded at face value with no related interest recognized.

NOTE 5 – OTHER ASSETS

The Company extended a \$9,060 non-interest-bearing loan to Northern Lights Impact Inc., a former subsidiary demerged December 31, 2023. Management is monitoring collectability in light of the borrower's financial constraints. No allowance for doubtful accounts has been recorded as of December 31, 2025 as management continues to assess collectability and appropriate accounting treatment.

NOTE 6 – RELATED PARTY

Management compensation:

During 2025, executive compensation totaling \$111,000 was accrued to Stay True LLC, an entity controlled by Ana-Maria Pruteanu (CEO, Director, 64.9% shareholder). These amounts represent management services accrued quarterly but remain unpaid as of December 31, 2025.

Accrued management compensation is non-interest bearing with no fixed repayment terms. Payment is expected upon receipt of anchor financing. The CEO has historically subordinated personal compensation to operational requirements and has concurrently provided working capital support through related party loans totaling \$57,900 (see Note 3).

Compensation was structured as quarterly service fees rather than equity grants to preserve authorized share capacity for institutional investors and minimize shareholder dilution.

NOTE 7 - SUBSEQUENT EVENTS

NOTUS Anchor investment and services agreements:

On September 30, 2025, the Company executed definitive agreements with Notus Luxembourg Holding S.à r.l., consisting of:

- (i) Share Subscription Agreement for \$1,500,000 (5,000,000 restricted common shares at \$0.30 per share);
- (ii) Services Agreement for \$500,000 of Luxembourg RAIF structuring and capital formation advisory services; and
- (iii) Warrant Agreement for 1,000,000 four-year warrants exercisable at \$0.75 per share.

NOTUS Agreements - Transaction status:

As of December 31, 2025, the Company has satisfied its initial closing deliverables.

On November 10, 2025, Notus Luxembourg Holding S.à r.l. confirmed the wire transfer for the full subscription amount was initiated. However, final settlement remains pending the completion of customary administrative closing conditions, including third-party banking compliance and investor identity verification (KYC).

As of the date of these amended financial statements, the transactions have not closed, no proceeds have been received, and no shares or warrants have been issued. Accordingly, no amounts have been recognized in the Company's 2025 amended financial statements.

NOTUS Agreements - Accounting Treatment:

As of December 31, 2025, the Company had executed the NOTUS Agreements and had performed internal strategic and structuring work in anticipation of the related services mandate. Because (i) the \$1,500,000 consideration (including the \$500,000 services fee) had not been funded, (ii) the legal implementation of the Luxembourg structures had not yet

commenced, and (iii) the Company did not have an unconditional right to consideration at year end, management concluded that recognition of a receivable, contract asset, or revenue was not appropriate under applicable accounting guidance. Accordingly, no receivable, contract asset, or revenue related to the NOTUS Agreements is reflected in the accompanying balance sheet or statement of operations for the year ended December 31,2025.