

Fuse Science, Inc.

Amendment to [Quarterly Report](#) for 12/31/2025 originally published through the OTC Disclosure & News Service on 02/12/2026

Explanatory Note:
Financial Report Amendment

***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.*

FUSE SCIENCE, INC

1011 Hinterland Crt
Oshawa, ON L1K 2M6
Canada

416-908-6518
Dehuayin2000@gmail.com

Amended Quarterly Report

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

Outstanding Shares

The number of shares outstanding of our Common Stock was:

250,000,000 as of **December 31, 2025**

250,000,000 as of **September 30, 2025**

Shell Status

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

Yes: No:

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

Yes: No:

Change in Control

Indicate by check mark whether a Change in Control⁴ of the company has occurred during this reporting period:

Yes: No:

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.

Fuse Science, Inc

Formerly=Double Eagle Holdings, Ltd. until 11-201

Formerly=Onspan Networking, Inc. until 4-07
Formerly=Network Systems International, Inc. until 2-01

Current State and Date of Incorporation or Registration: **Nevada**

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

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

None

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

None

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

None

Address of the issuer's principal executive office:

1011 Hinterland Crt
Oshawa, ON L1K 2M6
Canada

Address of the issuer's principal place of business:

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

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

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

2) Security Information

Transfer Agent

Name: Equity Stock Transfer
Phone: 212-575-5757
Email: nora@equitystock.com
Address: 237 W 37th St, #602, New York, NY 10018

Publicly Quoted or Traded Securities:

Trading symbol:	DROP	
Exact title and class of securities outstanding:	Common	
CUSIP:	36113J304	
Par or stated value:	.0001	
Total shares authorized:	400,000,000	as of date: December 31, 2025
Total shares outstanding:	250,000,000	as of date: December 31, 2025
Total number of shareholders of record:	79	as of date: December 31, 2025

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

Exact title and class of the security:	Preferred, Series A	
Par or stated value:	.001	
Total shares authorized:	1,500,000	as of date: December 31, 2025
Total shares outstanding:	1,500,000	as of date: December 31, 2025
Total number of shareholders of record:	13	as of date: December 31, 2025

Exact title and class of the security:	Preferred, Series B	
Par or stated value:	.001	
Total shares authorized:	3,200,000	as of date: December 31, 2025
Total shares outstanding:	3,200,000	as of date: December 31, 2025
Total number of shareholders of record:	7	as of date: December 31, 2025

Exact title and class of the security:	Preferred, Series C	
Par or stated value:	.001	

Total shares authorized: 3,500,000 as of date: December 31, 2025
Total shares outstanding: 3,500,000 as of date: December 31, 2025
Total number of shareholders of record: 7 as of date: December 31, 2025

Exact title and class of the security: Preferred, Series D
Par or stated value: .001
Total shares authorized: 100,000 as of date: December 31, 2025
Total shares outstanding: 100,000 as of date: December 31, 2025
Total number of shareholders of record: 1 as of date: December 31, 2025

Security Description:

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

Voting right consists of 1 vote for each share, dividends when declared

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

*Convertible into Common shares for Series A, B, and C
Series D is super voting thus controlling the Common Share vote*

Describe any other material rights of common or preferred stockholders.

None

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

3) Issuance History

A. Changes to the Number of Outstanding Shares

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

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

Shares Outstanding <u>Opening Balance:</u> Date 09/30/23 Common: 250,000,000 Preferred: 8,300,000			*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.
2/14/23	Issuance	10,000,000	Common	.001	No	Esau David Delke	Services	Restricted	Rule 144
2/14/23	Issuance	10,000,000	Common	.001	No	Miroslav Zecevic	Services	Restricted	Rule 144
3/06/23	Issuance	145,000,000	Common	.001	No	Zoran Cvetojevic	Services	Restricted	Rule 144
3/06/23	Issuance	5,000,000	Common	.001	No	Brandon Dean	Settlement	Restricted	Rule 144
3/07/25	Cancellation	145,000,000	Common	.		Esau David Delke	Upon Change		
3/07/25	Issuance	145,000,000	Common	.0001	No	Meihua Xu	Services	Restricted	Rule 144
3/07/25	Issuance	100,000	Preferred	.0001	No	Meihua Xu	Services		
Shares Outstanding on Date of This Report: Ending Balance: Date 12/31/25 Common: 250,000,000 Preferred: 8,300,000									

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B. Promissory and Convertible Debt

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

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$) (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion ⁵	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)

Total Outstanding Balance: _____ Total Shares: _____

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.

Summarize the issuer’s business operations (If the issuer does not have current operations, state “no operations”)

The business has been operating Trainsday, a cloud based workforce learning management system.

List any subsidiaries, parent company, or affiliated companies.

None

Describe the issuers’ principal products or services.

A cloud-based management learning system

5) Issuer’s Facilities

*The offices of the Company are located at:
1011 Hinterland Crt, Oshawa, ON L1K 2M6 Canada*

6) All Officers, Directors, and Control Persons of the Company

Individual Name (First, Last) or Entity Name (Include names of control person(s) if a corporate entity)	Position/Company Affiliation (ex: CEO, 5% Control person)	City and State (Include Country if outside U.S.)	Number of Shares Owned (List common, preferred, warrants and options separately)	Class of Shares Owned	Percentage of Class of Shares Owned (undiluted)
Meihua Xu	Greater than 5%	Toronto Canada	20,000,000	Common	8.00 %
Lei Zhang	CEO/Executive Director	Ontario, Canada	125,000,000 100,000	Common Preferred (D)	50.00 % 100.00%
Minming Yang	Company Secretary	Ontario, Canada	None		

7) Legal/Disciplinary History

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

None

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

None

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

None

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

None

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

None

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

None

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.

On December 18, 2025, a Default Judgment was entered in the Eighth Judicial District Court of the State of Nevada, County of Clark, Case No. A-25-912525-C, styled Fransys Consulting Inc. dba Mina Mar Group, Mina Mar Corporation and Worldways Inc. v. Fuse Science, Inc, Red 62, Inc., and Esau Davild Delke. The judgment was entered against Fuse Science, Inc, Red 62, Inc., and Esau David Delke, jointly and severally, in the amount of \$643,471, plus statutory interest.

The events alleged in the lawsuit predated current management of the Company who was not in control of the Company at the time of the alleged events (circa 2021) underlying the action and understands that prior management did not respond to the Complaint, nor was current management advised or notified, resulting in an entry of default.

On November 3, 2025, an Arbitration Award was entered in favor of individual defendant Esau David Delke, however, the corporate defendants did not appear through counsel as required under Nevada law.

The Company is currently reviewing the matter with legal counsel, including:

- Whether grounds exist to seek relief from default and/or default judgment*
- Evaluation of procedural defenses*
- Potential settlement discussions*

The Company disputes the legal basis of the damages claimed, and has no knowledge of the factual basis of the complaint and reserves all rights accordingly. We will monitor the situation and update shareholders as necessary.

8) Third Party Service Providers

Securities Counsel

Name: Donald R. Keer, P.E., Esq
Address 1: 3663 Greenwood Circle
Address 2: Cjatzpmt, PA 18914
Phone: (215) 962-9278
Email:

Accountant or Auditor

Name: GK Reincke
Firm: Torreon Financial Services, Inc
Address 1: 1390 W. Hrtley Dr
Address 2: Sahuarita, AZ 85629
Phone: (727) 470-8684
Email: factsco@gmail.com

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.

None

9) Disclosure & Financial Information

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

Name: GK Reincke
Title: None
Relationship to Issuer: Consultant

The following financial statements were prepared in accordance with:

IFRS
 U.S. GAAP

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

Name: GK Reincke
Title: None
Relationship to Issuer: Consultant

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

Business professional with a profession staff with over 19 years of SEC/OTC experience.

Provide the following qualifying financial statements:

Balance Sheet; As of December 31, 2025 and September 30, 2024
Statement of Income; for the Year ended December 31, 2025 and 2024
Statement of Cash Flows: for the Year ended December 31, 2025 and 2024
Statement of Statement of Changes in Stockholders' Equity from September 30, 2022 through December 31, 2025 Notes to the Financial Statements

10) Issuer Certification

Principal Executive Officer:

:

I, Lei Zhang certify that:

I have reviewed this Disclosure Statement for Fuse Science, Inc;

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 Fuse Sc

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.

02/26/2026

/s/ Lei Zhang
Lei Zhang, CEO

Principal Financial Officer:

I have reviewed this Disclosure Statement for Fuse Science, Inc;

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 Fuse Sc

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.

02/26/2026

/s/ Lei Zhang
Lei Zhang, CFO

FUSE SCIENCE, INC
BALANCE SHEETS
(Unaudited)

	December 31, 2025 <u>(Unaudited)</u>	September 30, 2025 <u>(Unaudited)</u>
ASSETS		
Current assets		
Cash and Cash Equivalents	\$ 0	\$ 0
Total current assets	<u>0</u>	<u>0</u>
Total Assets	<u>\$ 0</u>	<u>\$ 0</u>
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Current liabilities		
Accrued expenses	\$ 0	\$ 0
Total current liabilities	<u>0</u>	<u>0</u>
Notes payable to shareholder	<u>6,000</u>	<u>0</u>
Total Liabilities	<u>6,000</u>	<u>0</u>
Stockholders' equity (deficit)		
Preferred Stock - 10,000,000 share authorized: Par Value of \$.001 per share; 8,300,000 share issued and outstanding as of December 31, 2025 and September 30, 2025, respectively	8,300	8,300
Common stock, \$0.0001 par value; , 400,000,000 shares authorized, 250,000,000 and 250,000,000 issued and outstanding as of December 31, 2025 and September 30, 2025, respectively	25,000	25,000
Additional paid-in capital	0	0
Accumulated deficit	<u>(39,300)</u>	<u>(33,300)</u>
Total stockholders' (deficit)	<u>(6,000)</u>	<u>0</u>
Total Liabilities and Stockholders' Equity	<u>\$ 0</u>	<u>\$ 0</u>

The accompany Notes to the Financial Statements are an integral part of these statements

FUSE SCIENCE, INC
STATEMENTS OF INCOME
(Unaudited)

	For the Three Months Ended	
	December 31,	
	2025	2024
Revenue	\$ 0	\$ 9,444
Cost of Goods Sold	0	0
Total Gross Profit	0	9,444
General & Administrative	6,000	10,179
Net Operating Income	(6,000)	(735)
Other Income (Expense)		
Interest expense	0	0
Total Other Income (Expense)	0	0
NET INCOME	\$ (6,000)	\$ (735)

The accompany Notes to the Financial Statements are an integral part of these statements

FUSE SCIENCE, INC
STATEMENT OF CASH FLOWS
(Unaudited)

	For the Years Ended	
	December 31,	
	2025	2024
Cash flows from operations		
Net Income(loss)	\$ (6,000)	\$ (735)
Stock issued for services	0	0
Adjustments to reconcile net income to cash		
Shareholder payable	6,000	0
Net cash (used) by operating activities	<u>0</u>	<u>(735)</u>
Cash flows from investing activities	<u>0</u>	<u>0</u>
Cash flows from financing activities		
Prior Period Adjustments required	0	0
Net Cash used by financing activities	<u>0</u>	<u>0</u>
Net Increase (Decrease) in cash	0	(735)
Cash, Beginning of Period	<u>0</u>	<u>36,124</u>
Cash, End of Period	<u>\$ 0</u>	<u>\$ 35,389</u>

The accompany Notes to the Financial Statements are an integral part of these statements

FUSE SCIENCE, INC
STATEMENT OF CHANGES IN SHAREHOLDERS EQUITY

	Common Stock		Preferred Stock				Total	Additional Paid in Capital	Accumulated Deficit	Total Stockholder's Equity
	Shares	Par Value	Series A Shares	Series B Shares	Series C Shares	Series D Shares				
Balance - September 30, 2022	80,000,000	\$ 8,000	1,500,000	3,200,000	3,500,000	100,000	\$ 8,300	\$ 0	\$ 5,762	\$ 22,062
Shares Issued	170,000,000	17,000								17,000
Net Profit or Loss									4,847	4,847
Balance - September 30, 2023	250,000,000	\$ 25,000	1,500,000	3,200,000	3,500,000	100,000	\$ 8,300	\$ 0	\$ 10,609	\$ 43,909
Accounting correction									(6,151)	(6,151)
Net Profit or Loss									457	457
Balance - September 30, 2024	250,000,000	\$ 25,000	1,500,000	3,200,000	3,500,000	100,000	\$ 8,300	\$ 0	\$ 4,915	\$ 38,215
Prior period adjustment									(22,980)	(22,980)
Cancellation of Shares	(145,000,000)	(14,500)								(14,500)
Issuance of Shares for services	145,000,000	14,500								14,500
Net Profit or Loss									(15,235)	(15,235)
Balance = September 30, 2025	250,000,000	\$ 25,000	1,500,000	3,200,000	3,500,000	100,000	\$ 8,300	\$ 0	\$ (33,300)	\$ 0
Net Profit or Loss									(6,000)	(6,000)
Balance = December 31, 2025	250,000,000	\$ 25,000	1,500,000	3,200,000	3,500,000	100,000	\$ 8,300	\$ 0	\$ (39,300)	\$ (6,000)

The accompany Notes to the Financial Statements are an integral part of these statements

Fuse Science, Inc
Notes to the Financial Statements As
of December 31, 2025

NOTE 1 - ORGANIZATION AND DESCRIPTION OF BUSINESS

Fuse Science, Inc. (“the Company”) was incorporated in Nevada on September 21, 1988 with a fiscal year end of September 30. The Company, operates Trainday, a cloud based workforce learning management system.

Formerly the Company operated under the following names:

Double Eagle Holdings, Ltd. until 11-2010
Onspan Networking, Inc. until 4-2007
Network Systems International, Inc. until 2-2001

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (“GAAP”). In preparing this report the numbers and balances reflected in this report were supplied by the Company, though the underlying data was not presented for review.

Use of Estimates

The preparation of these financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the Statements of Cash Flows, the Company considers highly liquid investments with an original maturity of three months or less to be cash equivalents.

Accounts Receivable and Allowance for Doubtful Accounts

The Company monitors outstanding receivables based on factors surrounding the credit risk of specific customers, historical trends, and other information. The allowance for doubtful accounts is estimated based on an assessment of the Company's ability to collect on customer accounts receivable. There is judgment involved with estimating the allowance for doubtful accounts and if the financial condition of the Company's customers were to deteriorate, resulting in their inability to make the required payments, the Company may be required to record additional allowances or charges against revenues. The Company writes-off accounts receivable against the allowance when it determines a balance is uncollectible and no longer actively pursues its collection. As of June 30, 2024, and June 30, 2023, based upon the review of the outstanding accounts receivable, the Company has determined that an allowance for doubtful accounts is not material. The allowance for doubtful accounts is created by forming a credit balance which is deducted from the total receivables balance in the balance sheet. As such, no provision has been recorded for the periods covered by these financial statements.

Property and Equipment

Property and equipment are stated at cost and depreciated using the straight-line method over their estimated useful lives of 3 to 5 years. When retired or otherwise disposed, the related carrying value and accumulated depreciation are removed from the respective accounts and the net difference less any amount realized from disposition, is reflected in earnings.

Fair Value Measurements and Fair Value of Financial Instruments

The Company adopted ASC Topic 820, Fair Value Measurements. ASC Topic 820 clarifies the definition of fair value, prescribes methods for measuring fair value, and establishes a fair value hierarchy to classify the inputs used in measuring fair value as follows:

Level 1: Inputs are unadjusted quoted prices in active markets for identical assets or liabilities available at the measurement date.

Level 2: Inputs are unadjusted quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar assets and liabilities in markets that are not active, inputs other than quoted prices that are observable, and inputs derived from or corroborated by observable market data.

Level 3: Inputs are unobservable inputs which reflect the reporting entity's own assumptions on what assumptions the market participants would use in pricing the asset or liability based on the best available information.

The estimated fair value of certain financial instruments, including all current liabilities are carried at historical cost basis, which approximates their fair values because of the short-term nature of these instruments.

At December 31, 2025 and June 30, 2024, the carrying amounts of the Company's financial instruments, including cash, account payables, and accrued expenses, approximate their respective fair value due to the short-term nature of these instruments. The Company does not have any assets or liabilities required to be measured at fair value in accordance with FASB ASC Topic 820, Fair Value Measurement

Stock Based Compensation Expense

Share-based compensation issued to employees is measured at the grant date, based on the fair value of the award, and is recognized as an expense over the requisite service period. The Company measures the fair value of the share-based compensation issued to non-employees at the grant date using the stock price observed in

the trading market (for stock transactions) or the fair value of the award (for non-stock transactions), which were considered to be more reliably determinable measures of fair value than the value of the services being rendered.

Revenue Recognition

Revenue includes product sales. The Company recognizes revenue from product sales in accordance with Topic 605 "Revenue Recognition in Financial Statements" which considers revenue realized or realizable and earned when all of the following criteria are met:

- (i) persuasive evidence of an arrangement exists,
- (ii) the services have been rendered and all required milestones achieved,
- (iii) the sales price is fixed or determinable, and (iv) Collectability is reasonably assured.

The Company recognizes revenue when it satisfies a performance obligation by transferring control over a product to a customer. Revenue is measured based on the consideration the Company receives in exchange for those products or services.

Income Taxes and Deferred Tax Assets

The Company accounts for income tax under the provisions of Statements of Financial Accounting Standards No. 109, which requires recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the consolidated financial statements. Deferred income taxes are provided using the liability method. Under the liability method, deferred income taxes are recognized for all significant temporary differences between the tax and financial statement bases of assets and liabilities. In addition, the Company is required to record all deferred tax assets, including future tax benefits of capital losses carried forward, and to record a "valuation allowance" for any deferred tax assets where it is more likely than not that the asset will not be realized.

Earnings per Share

The Company accounts for stock issued to services using the fair value method. Basic and diluted Net Loss per Common Share. The Company computes per share amounts in accordance with FASB ASC Topic 260, "Earnings per Share. ASC 260 requires presentation of basic and diluted EPS.

Basic EPS is computed by dividing the net income (loss) available to Common Shareholders by the weighted average number of common shares outstanding for the period. Diluted EPS is based on the weighted average number of shares of common stock and common stock equivalents outstanding during the period.

Recent Accounting Pronouncements

In March 2020, the FASB issued optional guidance to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting and subsequently issued clarifying amendments. The guidance provides optional expedients and exceptions for accounting for contracts, hedging relationships, and

other transactions that reference the London Interbank Offered Rate (LIBOR) or another reference rate expected to be discontinued because of reference rate reform. The optional guidance is effective upon issuance and can be applied on a prospective basis at any time, between January 1, 2020 through December 31, 2022. The Company is currently evaluating the impact of adoption on its financial statements. The Company is progressing in its evaluation of LIBOR cessation exposures, including the review of debt-related contracts, leases, business development and licensing arrangements, royalty and other agreements. Based on its evaluation thus far, the Company does not anticipate a material impact to its financial statements as a result of reference rate reform.

In October 2021, the FASB issued amended guidance that requires acquiring entities to recognize and measure contract assets and liabilities in a business combination in accordance with existing revenue recognition guidance. The amended guidance is effective for interim and annual periods in 2025 and 2024 and is to be applied prospectively. Early adoption is permitted on a retrospective basis to the beginning of the fiscal year of adoption. The adoption of this guidance will not have a material impact on the Company's financial statements for prior acquisitions; however, the impact in future periods will be dependent upon the contract assets and contract liabilities acquired in future business combinations.

In November 2021, the FASB issued new guidance to increase the transparency of transactions with a government that are accounted for by applying a grant or contribution accounting model by analogy. The guidance requires annual disclosures of such transactions to include the nature of the transactions and the significant terms and conditions, the accounting treatment and the impact to the company's financial statements. The guidance is effective for annual periods beginning in 2022 and is to be applied on either a prospective or retrospective basis. The Company is currently evaluating the impact of adoption on its financial statements.

Other accounting standards and amendments to existing accounting standards that have been issued and have future effective dates are not applicable or are not expected to have a significant impact on the Company's financial statements.

NOTE 3 - GOING CONCERN

The accompanying financial statements have been prepared assuming the company will continue as a going concern, the Company has incurred a net loss of \$ 0 for the three months ended December 31, 2025, and an accumulated deficit of \$39,300 through December 31, 2025. The continuation of the Company as a going concern is dependent upon improving profitability and the continuing financial support from its stockholders. Management believes the existing shareholders or external financing will provide additional cash to meet the Company's obligations as they become due. These factors raise substantial doubt about the company's ability to continue as a going concern. These financial statements do not include any adjustments that might result from the outcome of the uncertainty.

NOTE 4 – SUBSEQUENT EVENTS:

The Company has evaluated subsequent events to determine events occurring after December 31, 2025, through the date this report was issued and determined there are no events that would have a material impact on the Company's financial results or require disclosure.