Mass Megawatts Wind Power, Inc.
119 Boston Turnpike #290 Shrewsbury, MA 01545

(508) 942-3531
www.massmegawatts.com
jonricker@massmegawatts.com

Quarterly Report

For the period ending January 31,2026 **(the "Reporting Period")**

Outstanding Shares

The number of shares outstanding of our Common Stock was:

2,240,860 as of 1/31/2026 (*Current Reporting Period Date or More Recent Date)*

2,240,860 as of 4/30/2025 *(Most Recent Completed Fiscal Year End) (post reverse stock calculations)*

1,785,225 as of 4/30/2024 *(Previous Fiscal Year End Date)*

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 Control[4] 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.

Mass Megawatts Wind Power, Inc. ("Mass Megawatts"), a Massachusetts corporation, was incorporated as Mass Megawatts, Inc. on May 27, 1997. Mass Megawatts, Inc. changed its name in January 2001 to Mass Megawatts Power, Inc. Mass Megawatts Power, Inc. changed its name on February 27, 2002, to Mass Megawatts Wind Power, Inc.

Current State and Date of Incorporation or Registration: Massachusetts
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:

none

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

Mass Megawatts amended our Restated Certificate of Incorporation to affect a reverse stock split with a ratio of 1:100 having an effective date of July 25,2024.

Address of the issuer's principal executive office:

119 Boston Turnpike #290 Shrewsbury, MA 01545

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

119 Boston Turnpike #290 Shrewsbury, MA 01545

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: V Stock Transfer
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:	MMMW		
Exact title and class of securities outstanding:	Common Stock		
CUSIP:	575416201		
Par or stated value:	No Par Value		
Total shares authorized:	178,600,000	as of date:	January 31,2026
Total shares outstanding:	2,240,860	as of date:	January 31,2026
Total number of shareholders of record:	347	as of date:	January 31,2026

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:	N/A		
Par or stated value:			
Total shares authorized:		as of date:	
Total shares outstanding:		as of date:	
Total number of shareholders of record:		as of date:	

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

Security Description:

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

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

Each share of Common Stock is equal to other shares of Common Stock. The holders of each share of stock are entitled to one vote on any issue being presented to shareholders. There are no preferred stockholders or other classes of Common Stock.

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

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

Each share of Common Stock is equal to other shares of Common Stock. The holders of each share of stock are entitled to one vote on any issue being presented to shareholders. There are no preferred stockholders or other classes of Common Stock.

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.**

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: IXI (If yes, you must complete the table below)

Shares Outstanding Opening Balance: Date April 30,2023 Common:152,289,579 Preferred: none			*Right-click the rows below and select "Insert" to add rows as needed.						
5/5/2023	New issuance	600,000	Common	$3,000	yes	James Barrett	cash	restricted	506D
6/6/2023	New Issuance	400,000	Common	$2,000	yes	James Barrett	cash	restricted	506D
6/26/2023	New issuance	5,000,000	Common	$40,000	yes	Noah Weinstein	cash	unrestricted	Reg A
6/21/2023	New issuance	1,000,000	Common	$5,000	yes	James Barrett	cash	restricted	506D
6/29/2023	New Issuance	250,000	Common	$2,000	yes	James Barrett	cash	restricted	506D
7/13/2023	New Issuance	625,000	Common	$5,000	yes	James Barrett	cash	restricted	506D

7/18/2023	New Issuance	700,000	Common	$3,500	yes	James Barrett	cash	restricted	506D
7/20/2023	New Issuance	600.000	Common	$3,000	yes	James Barrett	cash	restricted	506D
8/3/2023	New Issuance	2,500,000	Common	$20,000	yes	Noah Weinstein	cash	unrestricted	Reg A
8/21/2023	New Issuance	800,000	Common	$4,000	yes	James Barrett	cash	restricted	506D
9/4/2023	New Issuance	1,200,000	Common	$6,000	yes	James Barrett	cash	restricted	506D
12/1/2023	New Issuance	2,200,000	Common	$7,700	yes	James Barrett	cash	restricted	506D
12/21/2023	New Issuance	900,000	Common	$3,150	yes	James Barrett	cash	restricted	506D
1/19/2024	New Issuance	1,150,000	Common	$4,025	yes	James Barrett	cash	restricted	506D
1/30/2024	New Issuance	2,000,000	Common	$6,000	yes	James Barrett	cash	restricted	506D
3/112024	New issuance	3,000,000	Common	$12,000	yes	Sebastien Blanchet	cash	restricted	506D
4/29/2024	New issuance	850,000	Common	$2,250	yes	James Barrett	cash	restricted	506D
4/29/2024	New Issuance	1,250,000	Common	$5,000	yes	James Barrett	cash	restricted	506D
4/29/2024	New Issuance	1,200,000	Common	$3,600	yes	James Barrett	cash	restricted	506D
8/10/2024	New issuance	10,000	Common	$3,000	yes	James Barrett	cash	restricted	506D
8/10/2024	New issuance	60,000	Common	$7,200	yes	Mark Abasciano	cash	restricted	506D
8/13/2024	New Issuance	4,600	Common	$1,518	yes	James Barrett	cash	restricted	506D
10/1/2024	New Issuance	150,000	Common	$15,000	yes	Evan Weisz	cash	restricted	506D
10/8/2024	New Issuance	80,000	Common	$8,000	yes	Jonathan Ricker Chief Executive Officer	cash	restricted	506D
10/23/2024.	New Issuance	50,000	Common	$5,000	yes	Mark Abasciano	cash	restricted	506D
10/23/2024	New Issuance	50,000	Common	$5,000	yes	Evan Weisz	cash	restricted	506D
11/12/2024	New Issuance	50,000	Common	$5,000	yes	Patricia Weisz	cash	restricted	506D

Shares Outstanding on Date of This Report:	
Ending Balance:	
Date 01/31/2026 Common: 2,240,860	
Preferred: none	

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.***

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

Mass Megawatts amended our Restated Certificate of Incorporation to affect a reverse stock split with a ratio of 1:100 having an effective date of July 25,2024.

B. 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: Ixl (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.)
6/2/2023	$126,000	$126,000	0	N/A	Fixed conversion $0.63 per share	Jonathan Ricker	Services
8/10/2023	$31,500	$31,500	0	N/A	Fixed conversion $0.72 per share	Jonathan Ricker	Services
11/1 /2023	$31,500	$31,500	0	N/A	Fixed conversion $0.42 per share	Jonathan Ricker	Services
1/31/2024	$31,500	$31,500	0	N/A	Fixed conversion $0.40 per share	Jonathan Ricker	Services

******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:

The table uses the post reverse stock split conversion price since this report is published after the reverse stock split on July 25,2024. From a practical point of view, the convertible notes would not be exercised unless there was a substantial increase in the stock price due to the large portion of any conversion being subject to taxes.

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")

Mass Megawatts' principal line of business is to develop a solar tracker for production to produce sales in the near term and wind energy production equipment for potential applications in the longer term. Currently, we have only solar tracker prototypes for the purpose of testing and finalizing the design before any commercial or mass production. The patent filings related to the solar trackers are pending and not yet granted. The Company is currently looking for locations for suitable operating facilities for its solar project using solar tracker technology. In addition to its solar projects, the company intends to build and operate wind energy generated power plants utilizing proprietary MultiAxis Turbine technology after the solar tracker technology develops to a level of consistent sales to be able to be profitable or close to profitable. Mass Megawatts built several wind energy power plants to test and develop new technology. However, we have not achieved a final product for commercial production of the wind power plants.

Mass Megawatts recently introduced new patent pending innovations with solar desalination using both solar and wind (aerodynamic) technologies to improve the salt rejection techniques developed at the Massachusetts Institute of Technology (MIT) in late 2024. Although MIT representatives claim that water from their new solar desalination technique can be as cheap as tap water, Mass Megawatts believes that it has an innovative aerodynamic microchannel design to maintain salt rejection without long term salt accumulation which is very critical in the solar desalination market. The global Desalination market, currently valued at $26 billion a year is expected to grow to more than $40 billion before 2033.

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

none

C. Describe the issuers' principal products or services.

Mass Megawatts has four primary products related to solar power and wind power. One is related to Hydropower, the second being a solar desalination innovation, the third being a new solar tracker, and the fourth product being the Multiaxis Turbosystem (wind power).

Summary of New Hydropower Innovation

The new patent pending low-cost Hydroelectric Power System can reduce cost by utilizing less than fifty percent material and substantially less initial engineering requirements for a given rated power output than traditional hydropower plants. The Hydro Multiaxis Turbosystem (ie Hydromat) is a tower structure comprising large lattice like tower sections with many smaller blades that are connected to each axis or shaft of the unit comprised of many shafts with gearboxes and generators. Unlike the Multiaxis Turbosystem, the wind version of the Hydromat, water has 800 times more density and power for any given same velocity for both air and water. The use of stainless steel or any number of composites to support the powerful water velocity could be used as material and still be very cost competitive.

The tower structure supports the shafts collectively. The new cost cutting product was developed to simplify the blades cost by reducing their size by avoiding larger blades which require an expensive construction cost. Using many smaller blades is a more cost-effective approach than using a large and complex one toward a given power generation unit. The Hydromat has a different approach of positioning the blades for gathering the mechanical power and directing it toward the generator for producing electricity.

Traditionally, hydroelectric turbines are a single row of large turbine blades leading to additional engineering cost to overcome a multitude of vibration and frequency related problems. In larger turbines, the blades were large and therefore limited in their design and the material. Additionally, the amount of material used to achieve the same power output is

substantially less when using many smaller blades than one larger blade since the weight of the blade changes as cube of the length. In other words, when the length of the blade doubles, weight increases by the power of three whereas the power increases only by the square of the length. This is a simplified calculation, and the exact ratio would depend on the specific materials and engineering requirements for each blade design. The comparison of power output to weight in the blade length differences of a 5-foot blade vs a 50-foot blade would be substantial. It is important for taking advantage of any opportunities to reduce costs.

The new hydroelectric approach has other important advantages. One such manufacturing advantage includes the cost reduction of using smaller components instead of larger and fewer components. Other advantages of higher RPM smaller blades include a reduction of gear ratios and high ratio gearbox requirements that avoid both higher cost and less gear related efficiency issues. Other advantages include providing a longer life for the bearings by reducing structural and mechanical stress with its vibration reduction innovations and decentralization of mechanical forces. The Hydromultiaxis is also easier to construct and uses standard off-the-shelf items which avoids the need of custom-made parts except for the mass-produced blades. Several suppliers can supply the blades to avoid supplier backlog problems. The Hydromultiaxis enhances structural support with a tower support system using less material for structural strength with oversized lattice tower sections. A low cost and lower structurally required solid wall perpendicular to the water flow can provide additional structural support. Blades can be placed at different positions or angles along the axis for reducing torque ripple. With less vibrations, cheaper material can be utilized in the hydro system. In one noted benefit, the structure could be like a four-legged table unlike a one tower support system of other wind turbines. This can be compared to the concept behind the lighter but stronger Rolm tower or lattice-like structure. Therefore, it requires less material for the stability needed. In an additional feature, the Hydromat could use an off the shelf bushing of concentric sleeves with rubber, polyurethane or other isolator, absorber and /or damper securely bonded between the structure and the moving parts. The object of this bushing would be to isolate or dampen the vibrations of the moving blades from the steel structure. The bushings will be placed between the shaft and bearings. The sleeve structure is designed to take up torsional movements as well as axial and radial loads. The design of avoiding one central blade area allows this “divide and conquer” approach of isolating the vibrations in a cost-effective manner. More importantly, reduced vibrations and a stronger tower structure should add years to the useful life of the new product.

Large power plants help explain the advantages that are previously mentioned. For example, when generating large amounts of power at traditional power plants of both fossil fuel and renewable sources, conventional turbines had large rotors to generate enough energy to make it worthwhile for having a generator to produce electricity. Unfortunately, the large rotors are expensive because the stress on the rotors increase dramatically as the diameter increases. Conventional turbines had to increase the diameter of the blades to capture more energy by increasing the area which is impacting on the blades. This increase in the diameter of blades for producing substantial power can increase the cost of other items in the turbine other than the blades. Large blades which have not been properly produced can create structural stress and fatigue problems for the gearbox and shaft system.

With traditional technology, the swept area of the turbine has a low aspect ratio due to construction limitations. The aspect ratio, the swept area length or height to diameter, is preferred to be high for better efficiency. This occurs when a low rotor diameter maintains a large swept area and a high RPM which is made possible with the new Hydromat technology. As a result, the amount of inertia is reduced, and less energy is spent on its own motion. It is another advantage in providing a more efficient turbine with reductions in the moment of inertia and easier self-starting capability. Still yet another advantage is to provide a more durable blade design by overcoming imbalance problem of using one blade per shaft with the use of many small blades per shaft. Other advantages include the use of stiffer and more rigid blades by making them smaller and at the same time with less material for a given power output than building similar larger ones without the added rigid features.

Summary of New Solar Desalination Product

Mass Megawatts has several solar desalination innovations that are related to wind energy with aerodynamic principles as well as solar technology with solar albedo effect applications.

Several devices have been introduced to efficiently desalinate salt water and attempt to eliminate the clogging of the desalination process with the accumulation of salt on parts of the system during the process using a substantial amount of electricity and expensive materials. Recent advances avoiding the cost of electricity and expensive material hold significant promise for low-cost seawater desalination. However, salt accumulation is key obstacle for reliable adoption.

Our new technology demonstrates a more efficient method of salt transport enabled with localized solar concentration and salt rejection. It also offers a strategy for high performance solar evaporation.

The primary goal is removing the “salt foul” caused by the salt accumulation which is largely caused by slow moving water with an increasing salt density due to the ongoing evaporation in the solar desalination process. At the same time, the new technology uses low-cost materials to reduce the capital cost of the solar desalination units. With the objective of reducing each square meter of the solar desalination unit to a cost of less than four dollars, desalinated water can be delivered at a cost less than tap water.

In three specific areas, the new technologies are a serious improvement of the most advanced recent research in solar desalination technologies of passive salt rejection techniques.

One innovation uses wind energy related aerodynamic principles for creating an optimal shape for the microchannel diffusers toward enhancing aquadynamic (water related aerodynamic behavior). The new technology reduces turbulence for more salt efficient salt rejection. It is an important step toward avoiding salt accumulation on the solar desalination process.

Specifically, using an aerodynamically optimal shaped microchannels, the salt can be pulled rather than pushed through the microchannels like a wind diffuser pulling air through a small tunnel area since the pressure is lower with less salt particles on the cold side of the barrier with microchannels. The aerodynamic enhancing shape of both the input area (upper hot area) and the diffuser (lower cold bulk water area) allows a swift and steady salt rejection without the turbulence of previous methods that would slow down the salt rejection process and cause salt accumulation.

The second innovation related to wind power is the understanding of the power cubed formula and its strong impact in the development of a redundancy reinforcement to prevent salt accumulation facilitated by the swift underwater movement of the platforms of microchannel diffusers twice a day during a cleaning process near the time of low tide. Using independent floats for the solar heating platform and the microchannel diffuser platforms, the twice a day cleaning process can be performed.

The third innovation is related to solar energy. The new solar desalination system uses a low cost and optimally shaped stationary solar reflectors in conjunction to an optimally shaped heated surface area of the solar desalination process for turbocharging the salt rejection process.

Background of Solar Desalination, Recent Technology, and the New Mass Megawatts Innovation

Since two thirds of the global population is impacted by water shortages, significant opportunities for clean water production with seawater desalination fuels research toward innovation seeking a low cost source of clean water.

In the recent past, there were innovations related to a wick structure used in the process of solar thermal conversion. Although a wick structure is a good technological advancement, the salt transport during the evaporation process resulted in clogging and crystallization. A direct localization of heating water can completing eliminate the need for a wick structure and the associated disadvantages. Superior salt rejection has been demonstrated with non-wick direct localization of heating water while at the same time is not as efficient toward avoiding heat losses as a wick structure. The use of concentrated solar offsets the heat loss related disadvantages of direct localization of heating water.

A primary goal is to develop a low-cost path toward simultaneous solar thermal process with salt rejection during the solar evaporation process. A key element is keeping the cost low in the process of preventing salt accumulation which is a challenge of other solar desalination innovations. A significant enhancement of salt rejection can be achieved by engineering passive water convection and movement.

In previous recent innovations and advancements, heat losses were limited with a self-floating thermal insulation layer with microchannels to create a natural convection. The heavier and more concentrated salt water is transported to the lower larger pool of water through the microchannels as a method of salt rejection when the hot water on the upper side of the microchannels are desalinated. It is a better method than pursuing extreme water confinement using wick structures. The heavier high salt concentrated water sinking to lower density areas has been established through previous experiments related to the salt rejection and water convection techniques. The high salt concentration is a result of the evaporation process of the solar desalination. Since significant salt rejection can be achieved by introducing convective flow, an opportunity to innovate and create an improved and low-cost solar desalination became apparent. Some scientists including MIT researchers in the late months of the year 2024 believed that it is the “holy grail” toward desalinated water being cheaper or the same cost as tap water.

Mass Megawatt designed “reshaping” of the microchannels that energize the natural salt rejection enhancing natural convection to improve and even eliminate the salt accumulation challenges related to the process. It is likely that the “reshaping” of microchannels would eliminate salt accumulation by creating a shape that enhances the flow of salt like the shape of enhancing air flow using aerodynamic principles. The round exterior of the aerodynamically inspired microchannels avoid the slowdown of salt rejection causing salt movement stoppage that could result in salt accumulation. As in air flow behavior, avoiding turbulence in the salt rejection process allows an unobstructed high salt movement through the microchannel passageway to the cold bulk water below the barrier with the microchannels.

The size of the microchannels can be larger without much concern of heat loss using a stationary solar concentration reflection section shaped that is optimal to the area where the salt water is being heated. The understanding of solar albedo (light reflection) behaviors results in a method to maximize the cost effective approach toward using solar concentration techniques to “turbocharge” the salt rejection natural convection process.

Specifically, the invention has a wick free self-floating confined water layer with the shape of pipes with a small space in between each pipe shaped area acting like a microchannel. The salt can be pulled rather than pushed through the microchannels like a wind diffuser pulling air through a small tunnel area since the pressure is lower with less salt particles on the cold side of the barrier with microchannels. The circular shape of both the input area (upper hot area) and the

diffuser (lower cold bulk water area) allows a swift and steady salt rejection without the turbulence of previous methods that would slow down the salt rejection process and cause salt accumulation. The pipe shaped material can be low thermal conductive polystyrene of polyurethane foams with black paint spayed on top to maximize the absorption of heat for the solar desalination process.

The two biggest issues of previous microchannel techniques are addressed in this invention. The rounded microchannel resolves the salt accumulation issue and the stational solar concentration innovation resolved the concern for any heat

losses through microchannels. Since confined water thickness has an impact on the uniformity of salt concentration, the curved shape of the input and diffuser areas of the microchannels prevents the non-uniform salt concentration and resulting salt crystallization events.

The area with the small are of heated water is preferred to be support by water flotation devices or buoy like objects. It would allow a steady stream of salt water to replenish the evaporated salt water to maintain thin layer of heated water for an efficient evaporation process. As the salt water becomes more concentrated, the heavy salt water triggered by gravitational forces travels through the diffuser enhanced microchannels. In an additional feature, an identical layer of microchannel diffusers can be a short distance below to preserve heat in between the two layers of microchannel diffusers.

Second innovation

In another innovation of this invention, we use the ocean tides to clean the two layers of microchannel diffusers. The use of dock floats is needed to maintain the structures to allow seawater to maintain a steady shallow layer of salt water to be heated for the desalination process. The structures would rise and fall with the tides along a hollow pole that telescopically fit inside a longer pole that is driven into the solid ground underneath the saltwater. The lowest the structure could be lowered is a flange or wider are on the pole that attached to the solid area below the relatively shallow area near the land areas in the ocean. There is preferably a separate set of dock floats attached to one side of the two horizontal layers of microchannel diffusers with a hinge on the opposite side of the microchannel diffusers. The side with the dock floats would comprise of a weight with high ratio cable or rope pulley. This allows the lowering of the one side attached to the dock floats to swiftly lower into a vertical position. The swift movement would clean any debris or salt accumulation twice a day. The aerodynamic shape allows a clean and low turbulent flow of water in the “aquadynamic” scrubbing process of the swift flow of water.

Third Innovation

In a key third innovation of the new solar desalination invention, the use of an elongated reflector on the north side if the elongated solar desalination structure sea level surface area would be able to concentrate the sun’s rays in a low cost stational manner. Using historical data related to the albedo effect of sunlight and specific behavior of light reflection from specific angle onto specific slope of surface areas, a cost effective stationary solar reflector to turbocharge the salt water evaporation process can enhance the goal of solar desalinated water not only being cheaper but more abundant than many tap water sources.

Summary of Innovations

The invention is an improvement of the most advanced recent research in solar desalination technologies of passive salt rejection techniques.

1) Using aerodynamic principles in creating an optimal shape for the microchannel diffusers for enhanced aquadynamic to reduce turbulence for more salt efficient salt rejection is one step toward avoiding salt accumulation on the solar desalination process.

2) The other step or redundancy reinforcement to prevent salt accumulation is the swift movement of microchannel diffusers twice a day cleaning process near the time of low tide.

3) Using a low cost and optimally shaped solar reflectors in conjunction to an optimally shaped surface area of the solar desalination process to turbocharge the salt rejection process.

Summary of Primary Business (Solar Tracker Product)

The patent pending, **Mass Megawatts 'Solar Tracking System' (STS)** is a complete solar power system that is designed to continually adjust the position of solar panels to receive the optimal level of direct sunlight throughout the day. Unlike other solar tracking technologies, the Mass Megawatts STS utilizes a low-cost structure that adds stability to the overall solar-power system while improving energy production levels for the customer.

Advantages to owning a solar tracking system (STS)

- Increases solar energy production by 25+% over traditional solar power systems
- Provides an affordable, solar-power solution for business use
- Reduces (or eliminates) the need to purchase higher priced electricity from the local utility
- Lowers your monthly electric bill with Net Metering.
- Provides a payback occurring within a few years
- Available federal, state, and local incentives can reduce your costs dramatically

Solar Tracker Business Background

Over the past 15 years, Mass Megawatts has continually strived to innovate and improve alternative energy systems and technologies. This includes new innovations that significantly improve the efficiency of solar power systems. Our latest innovation, the Mass Megawatts Solar Tracking System (STS), is designed to increase solar energy production by 30%.

The patent-pending, STS technology is designed to automatically adjust the position of solar panels to receive an optimal level of direct sunlight throughout the day. Unlike other solar tracking technologies, the Mass Megawatts STS utilizes a low-cost structure that adds stability to the overall system while improving energy production levels.

The STS utilizes an innovative structural design that combines a simple, yet robust, A-frame design with a low-cost, protective outer-wall. Using a non-electrical, and passive, tracking technology, the solar panels are automatically repositioned throughout the day as the sun's position travels from east to west. With ground fittings secured at multiple points, the system is designed to handle extreme weather and winds up to 120 mph.

The tracking technology allows the panels to receive more direct sunlight and to generate more solar power for the customer. With this system, solar power production is increased by up to 30% as compared to stationary configurations. Future versions of the STS will also offer a dual-tracking capability, which can further improve solar power generation levels by an additional 10%.

The STS allows Mass Megawatts to lower material costs and reduce the number of solar panels needed to generate the rated capacity. Due to this advantage, Mass Megawatts can deliver more solar power production at a price similar to lower-capacity, stationary systems. Specifically, we plan to offer 6.25 kW rated STS units at a price that's competitive to stationary, 5 kW systems. In many locations, this improved output translates into a 40% rate of return for the customer with an investment payback occurring in the 3rd year. Further, by taking advantage of a lease program or power purchase agreement (PPA) arrangement with the company, a customer may realize an immediate, positive cash flow, as immediate energy savings and/or revenues will be realized and/or exceed the monthly payments due.

Starting at 6.25 kW rated units, a Mass Megawatts STS system is appropriate for ground-level, residential and business sites, as well as commercial, roof-top installations, and has a rated life expectancy of 20 years. Installation can be completed in a few business days, and there is no annual routine maintenance to be carried out. Mass Megawatts coordinates all aspects of system delivery, including

permitting, installation, and working to obtain any available tax incentives. They monitor the performance of each system and provide a full performance guarantee.

Solar Tracker Technical Details

The STS utilizes a revolutionary, patent-pending framework that significantly reduces the torque required to adjust the position of solar panels throughout the day. Unlike other tracking technologies that apply a vertical, up-and-down motion, the STS rotates the solar panels into position using a horizontal motion. The amount of torque needed to accomplish this movement is minimal, and can be accomplished with a simpler, lower-cost design.

The STS framework also allows multiple solar units to share the same tracking mechanism. Instead of applying a separate tracker to each independent solar unit, many solar-power units can be 'daisy-chained' together to share the same tracking mechanism with the same actuator. This dramatically reduces the cost of implementing a solar tracking solution at larger capacity installations, with costs projected to drop from 30% to 5%. A substantial savings that significantly improves ROI and shortens the payback period. With the Mass Megawatts STS, you get a 28% increase in solar-power generation with a minimal increase in capital expenditures.

SOLAR TRACKER TECHNICAL DESCRIPTION

The tracker uses a cable and sheave system to move a platform of solar panels to follow the sun throughout the day in order for the panels to directly face the sun for maximum output. It comprises a motor that would act similar to moving the tracker with a moving rope or belt in order to correctly position the solar tracker to face the sun. Walls on both sides of the platform are part of the means to reduce static loading in high wind events. A spring-loaded universal joint can be connected between the wall and motor and belt system. The sheave is braked or stopped moving when the pulled cable holds the sheave against the wall during high wind. The purpose of the side braking means using a spring to allow the platform to hit the wall and shut off power and at the same time hold or break the wire in order to reduce dramatically or even eliminate static loading on the platform. The gear belt connected to the sheave would not move and therefore avoid excessive static loading from the high wind on the actuator. The low amount of both dynamic loading and static loading from this pivot, cable and wire solar tracker system would reduce the need for additional or more powerful actuators in a major way and at the same time avoid the damage from the wind, weather elements, and actuator side movement damage which is eliminated with this invention.

The movement of the belt and actuator area and movement description with the arrows are illustrated with the actuator related components moving sideways in high wind in order stop the electric movement by hitting a stop switch, halting the sheave movement and stopping wire movement of the platform.

The circumference is equal to the total distance of travel for the belt from sunrise to sunset position. A reduction in static loading would allow for less powerful and less actuators and therefore reduce the cost of the solar tracker. A dual direction damper shock absorber is connected in a manner that eliminates or virtually eliminates static loads imposed upon the shock absorber damper and other components of the pulley and belt system. The solar tracker also eliminates or substantially eliminates dynamic loads of the components. The solar panel in full position of sunrise or sunset or heavy wind condition whereas the panel is leaning on the bumper to avoid further movement. The solar panel is leaning on the bumper in a sunrise position or a time of heavy wind.

SOLAR TRACKER COMPETITIVE ADVANTAGE

The Mass Megawatts 'Solar Tracking System' (STS) Advantage

Based in Central Massachusetts, Mass Megawatts Wind Power, Inc. (OTC: MMMW) is taking part in the $12 billion US solar power market with the development of a new solar tracking technology that significantly increases the level of energy produced by solar power systems. This innovative design, combined with substantial government incentives, has created an unprecedented opportunity for residential and commercial electric users.

The patent pending, **Mass Megawatts 'Solar Tracking System' (STS)** is a complete solar power system that's designed to continually adjust the position of solar panels to receive the optimal level of direct sunlight throughout the day. Unlike other solar tracking

technologies, the Mass Megawatts STS utilizes a low-cost structure that adds stability to the overall system while improving solar energy production levels for the customer by 28 to 32%. Recent modifications to racking and panels can boost output by about 60 percent.

In addition, substantial federal, state, and local incentives can significantly reduce the total cost of solar power investment. With these favorable government incentives, a large percentage of capital costs can be recouped in the first year of service, while providing for additional, ongoing revenues. This provides an excellent return on investment with payback projected to occur in the third year for most customers.

A Mass Megawatts STS system is appropriate for home and small business locations and can be scaled to meet capacity requirements at commercial installations. Mass Megawatts coordinates all aspects of system delivery, including permitting, installation, and working to obtain any available tax incentives. They monitor the performance of each system and provide a full performance guarantee.

Impact of Government Incentives on the Total Cost of an STS

The value of Federal, state, and local incentives for solar power customers cannot be understated…

- Substantially reduces the total cost of a solar power system.
- Improves the return on investment (ROI) and shortens the payback-period.
- Aids in securing third party financing for a solar power system.

With favorable rebates and tax incentives, a large percentage of capital costs can be recouped in the first year of service, while providing for substantial, ongoing revenues.

The Power of Solar Renewable Energy Certificates (SRECs)

In several states, solar power owners can generate income from the sale of Solar Renewable Energy Certificates (SRECs), which are the positive environmental attribute of the clean energy produced by a solar system. These are tradable certificates based on the production of the system. Participating states will qualify eligible solar projects, allowing the owner to sell their generated SRECs in the market to electricity suppliers (usually utilities).

One SREC is typically created for every 1000 kWh (or 1 megawatt hour) of electricity created. The historical value of SRECs have shown a wide range across states, with Massachusetts rates, for example, recently fluctuating from over $500, down to the solar clearing-house price of $285 per SREC.

It's important to note that the SREC value is separate, and in addition to, the value of the electricity produced. So, you receive value for the electricity you generate and also for the SRECs you accumulate and sell. It's a terrific, additional income stream for solar-power customers.

Energy Savings with Net Metering

While it's well known that solar power/photovoltaic (PV) owners can use the electricity produced by their system to directly offset their electricity usage from the utility/grid, additional cost benefits can also be realized through Net Metering.

Net metering is a state regulation that allows customers generating their own electricity to be credited at nearly the retail rate for the energy they generate but do not use. A customer's electric meter will run backward whenever the site is producing more solar power than is being consumed, and their utility account gets net metering credits for net excess generation.

Most states have net metering programs, and a 2005 Federal law requires all public utilities to offer net metering upon request. If your solar power system was designed appropriately, your entire electric bill for the year should be minimized. The net metering programs offered by utilities can vary, including limits on capacity and different policies regarding how surplus energy is credited.

- Flexible Purchase Plans, including direct purchases, lease programs, and power purchase agreements (PPA) are offered.

Several purchasing options are available for an STS, including direct purchase, lease programs, and power purchase agreements (PPA). These plans offer flexibility and control over the initial deposit and out-of-pocket costs to give most home and business owners the financial means to take advantage of an STS. In some cases, the projected electricity cost savings, sales revenue, and/or incentives will exceed the payments due, so you can be in a positive, cash flow situation in the first year.

With a PPA, Mass Megawatts would own the STS system on your site. We would install and maintain it, at no cost to you, and you would pay us for the electricity generated (at a rate that's below your current energy costs). In that manner, you have no up-front costs, yet still receive savings from the clean, solar power the system is generating. Other, modified PPA plans can also be set up to allow the customer to provide an initial, up-front payment, which would secure a lower rate on the electricity they receive in the future.

Similarly, with a lease program, you would avoid any large deposits or up-front payments. Mass Megawatts would install and maintain the system, for free, at your site. The main difference between a PPA and a lease plan is that with a PPA, you are paying for the actual amount of energy generated by the STS (i.e. number of kilowatt-hours / month) verses a lease arrangement, which requires a fixed monthly payment regardless of the level of energy produced.

Both programs provide a great way to avoid a large, up-front investment, while still allowing consumers to realize immediate energy savings when an STS is installed. With energy costs projected to increase going forward, the savings and investment return for a customer will continue to grow throughout the expected lifetime of the unit (30+ years). Both programs also provide an option to purchase the STS outright after a specified amount of time.

- Favorable financing options with third-party lenders.

  Securing third-party financing for a Mass Megawatts Solar Tracking System (STS) is aided by the guaranteed receipt of future government incentives. This includes the 30% Federal tax credit, along with state rebates and local incentives, which are received starting in the first year of service. These guaranteed, no risk, receipts are recognized and valued by third-party lenders and help to secure financing.

- Full warranty, repair service, and performance guarantee provided for the first 10 years.

  The STS comes with a full warranty protecting against defective equipment and workmanship during the first 10 years. Mass Megawatts also provides any needed repairs during this time. While no routine, annual maintenance is required, the expected life of the inverter is 10 years. Any repairs needed will be completed by Mass Megawatts over the first 10 years.

  The operational performance of the STS is also guaranteed during the first 10 years. If the system does not generate the expected, and documented, level of energy, the customer will be credited for the difference in lost revenue. Mass Megawatts is committed to delivering a high-quality product with exceptional service to each customer.

- STS Delivery and Performance

During construction and installation	A performance bond is secured by Mass Megawatts to guarantee satisfactory delivery and completion of the project. This ensures the value of the STS, for the customer, during the construction and installation period. If, for any reason, the project is not completed successfully, the investor will receive full compensation from the bond issuer.
After installation – Performance Guarantee	Once installed, the operational performance of the system is monitored and guaranteed for 10 years. If the unit doesn't generate the projected level of output (energy), the customer will receive credit to compensate for any loss in revenue due to substandard operational performance.
Maintenance	Any repairs needed will be performed by Mass Megawatts during the first 10 years of operation.

- Mass Megawatts provides continued support to the customer throughout the entire sales and installation process.

Mass Megawatts utilizes their industry knowledge and in-house resources to provide continued support to the customer throughout the sales, design, installation, and operational lifetime of the STS. From the initial site evaluation, through the sales proposal with full disclosure of costs, incentives, and projected ROR, to the complete installation and support of the STS, Mass Megawatts will be there to oversee the process to ensure successful implementation. Mass Megawatts will use their industry knowledge and in-house resources to provide the following.

1. Perform a site evaluation to confirm the optimal STS design.
2. Research and verify eligibility for all tax incentives, grants, and explore financing options.
3. Provide a written sales proposal with full disclosure of all costs and incentives, as well as the projected rate of return and payback period for the STS investment.
4. Work through the process to formally apply for these tax incentives, and grants.
5. Handle the complete installation of the STS.
6. Monitor system performance and provide any needed servicing.

Projected Timeline

The length of time to complete the process of evaluating, purchasing, and installing an STS system can vary and depends on a number of factors. However, most customers can expect to have their Solar Tracking System installed and operational within a 2-to-6-week period.

SUMMARY of Mutiaxis Turbosystem Business (Wind Power)

Mass Megawatts has continued development efforts in wind power technology to bring a product to the renewable energy marketplace capable of producing electricity at a cost 30% lower than other wind power equipment. Designed on a paradigm that 'lower height, lower wind speeds and lower costs equal higher profits', this technology puts MAT electricity generation on a competitive footing with fossil fuels, such as coal and natural gas.

A 'Smart Grid' Energy Solution: MAT technology fits perfectly into the localized 'distributed energy models' that have been adopted by Federal and State agencies to promote energy independence and the re-design of our power transmission and distribution network into a national 'Smart Grid'.

Energy planners nationwide have been seeking an adaptable, scalable 'wind power solution' that will be welcomed by local communities. Mass Megawatts MAT technology meets this challenge on every level. Adaptable to both high and lower wind resource regions and economically scalable to meet electric supply requirements from small users to large utilities, the MAT technology is the first wind power technology that allows purchasers to size their electric generation facility to fit their usage needs.

Traditionally, wind power adopters have found themselves in the position of having to purchase systems that either provided more generation capacity than they needed, or, conversely, walk away 'shorthanded.' The MAT's modular technology basis puts the 'sizing' decision making on the customer's side of the table, not the vendors. Uncounted numbers of municipal, agricultural and business wind power projects have been abandoned based on the purchaser's not being able to acquire equipment that could be sized to their needs and budget.

Low Height = Community Acceptability: Mass Megawatts is recognized as the vendor of choice for utilities, communities, businesses and other wind power generation adopters who are seeking a lower cost, community friendly, renewable energy solution. MAT technology is readily accepted by local communities, where resistance to 'tall tower' wind farms is legendary. Ranging between 50 feet to a maximum of 80 feet in overall height, MAT units boast extremely productive generation capability in areas with lower wind speeds, where 'tall tower' utility-scale projects simply are not financially feasible or successful.

Durability & Low-Cost Maintenance: This winning equation is further enhanced by the overall ruggedness and low maintenance requirements of the MAT units. Our equipment is rated to withstand winds of up to 120 mph, with all mechanical and electrical components located close to ground level. Projected maintenance costs are 50% less than the wind power industry's average.

Unlimited Potential: The geographic footprint of lower wind speed regions both suitable and profitable for MAT technology is several times greater than that of 'tall tower wind,' with its requirement for extremely high wind resources.

Wind Power Business

Mass Megawatts intends to build and operate wind energy power plants and to sell the generated electricity to the power commodity exchange. The Company's MultiAxis Turbosystem (MAT) technology (multiple patents pending) will establish constantly renewable, clean, cost-competitive wind energy. Based on MAT's performance, the Company is projected to produce power at a cost of 2.4 per kWh. The Company anticipates being able to sell electricity at a price of $3.00 per megawatt/hour.

If Mass Megawatts chooses to work through power brokers, the Company believes it could potentially sell the environmentally correct "green" power for as much as $6.50 per megawatt/hour.

The Wind Power Product (Multiaxis Turbosystem)

The Mass Megawatts leading product is the MultiAxis Turbosystem ("MAT"), proprietary technology licensed from the Company's Chief Executive Officer and Chairman, Jonathan C. Ricker. The license agreement gives Mass Megawatts the territorial right to use the technology in half of the United States of America. The licensed states are Massachusetts, New York, New Jersey, Pennsylvania, California, Illinois, Kansas, Michigan, Minnesota, Nebraska, North Dakota, South Dakota, Texas, Vermont, Washington, and Wisconsin. The licensor is paid two percent of net sales during the life of the patent of each product. The agreement can be terminated by Mass Megawatts, the licensee, at the end of any annual period by thirty days advance notice to the Licensor.

Wind turbines take advantage of a free, clean, inexhaustible power source to convert wind energy into electricity. Each MAT consists of a rectangular fabricated steel frame 80' high x 80' long and 40'wide, elevated 50' above ground level for improved wind velocity, and secured to footings at ground level. Each frame houses 16 shaft 4-tiered stacks, and onto each stack is mounted 8, 4' wide x 18' long blades. Each stack is connected to two generators mounted on the ground level footing. The generators feed to a power collector panel which, in turn, connects to the power grid. Each MAT unit is rated at 360 kWh.

In order to generate large amounts of cost-efficient energy, conventional turbines (airplane propeller style) require massive, and expensive, rotors to turn the huge blades. These blades must be of a diameter sufficient to increase the airflow impacting the blade's surface area. As the diameter of the blade increases, so too does the cost of other components. Large blades also create structural stress and fatigue problems in the gearbox, tower, and in the yawing system which turns the turbine into the optimal wind direction.

The MAT reduces blade cost by using a geometrically simple, smaller blade which addresses problems associated with vertical axis turbines. Vertical axis turbines suffer from severe structural stress problems caused by the forces of lift which push the blades back and forth causing heavy cyclical loads. As vertical turbines rotate, wind contacts them first from the left side, then from the right. This constant repetitive motion causes fatigue. The popular propeller, or horizontal version, also has horizontal lift stresses, although at a reduced level since the lift forces are not constantly reversing. MAT's small blade units eliminate the structural fatigue of longer, heavier blades. It also enables MAT to more efficiently gather the mechanical power of the wind and transfers it to the generators to produce electrical power. This innovation also allows other critical parts of the wind turbine to be repositioned, thus reducing the structural complexity and cost of construction. For example, the heavy generator and shaft speed-increasing device, can now be placed at ground level rather than mounted atop the tower. In conventional wind turbine design, the shaft speed increasing device is typically a heavy gearbox which must be sufficiently rugged to withstand the vibrations of the tower caused by the large blades. The combination of vibrations and yaw (the action of turning the turbine into the wind), causes structural stress.

By locating the drive train and generator at ground level, components with considerable weight or mass can be used. For example, a direct drive generator can be used, eliminating the need for a gearbox. This provides the advantages of variable-speed

operation which increases power output at a lower cost. Ground level construction also allows easier access, which reduces maintenance costs.

The MAT design enables power output to be achieved at a much lower windspeed, providing a more consistent power output to the utility power grid. This potential for consistent output provides utilities with planning advantages, and fewer power fluctuations allow for better power quality. Coal, oil and gas generators are always at full capacity when needed. Wind energy, using conventional turbines, cannot reach full capacity unless weather conditions are favorable.

MAT's improved method of delivering electricity will allow wind energy generated power to demand a higher competitive bid price due to the more consistent supply. Other environmental advantages specific to MAT include its noiseless turbines which will ease site permitting, and its high visibility to birds which will prevent them from flying into the rotation area.

Technical Advantages of MAT Technology

Traditionally, wind turbines were supported by a single tower and in many cases with guy wires leading to a multitude of vibration and frequency related problems. The blades of vertical axis turbines were large and therefore limited in their design and the material. For example, aluminum extrusion and fiberglass pultrusion were used in the two most serious commercial applications of vertical axis turbines. Due to the large size of the fiberglass blades, transporting them required a straight shape. The strength was limited for the purpose of being able to bend the blades at the place of installation. In other vertical axis wind technology, the aluminum blades could not form a true aerodynamically optimal shape. The blades had to be made of significant length and the available extrusion equipment for the long length and large profiles are not available for producing a structural and aerodynamic blade at a cost competitive price. The patents of both serious commercial prior applications of vertical axis technology are described in "Vertical Axis Wind Turbine" Patent number 4,449,053 and "Vertical Axis Wind Turbine with Pultruded Blades" in Patent number 5,499,904.

The MAT overcame the size related disadvantages. One such manufacturing advantage of the MAT includes the cost reduction of using smaller components instead of larger and fewer components. Other advantages include more solid blades which help to resolve cyclical stress advantages and inexpensive repair and maintenance with components like the generator, heavy variable speed equipment and gearbox on the ground level while elevating the rotor high above the ground to avoid turbulence. The MAT can provide a longer life for the bearings by reducing structural and mechanical stress with its vibration reduction innovations and decentralization of mechanical forces. Another advantage is to provide an improved means to failure ratio by having many components including 256 blades, 16 shafts, and 16 generators. The MAT is also easier to construct and uses standard off-the-shelf items which avoids the need of custom-made parts with the exception of the mass-produced blades. Several suppliers can supply the blades in order to avoid supplier backlog problems. The MAT enhances structural support by using a tower support system like a larger footprint like an oversized lattice tower section. A roof can provide weather protection and additional structural support. Blades can be placed at different positions or angles along the axis for reducing torque ripple. With less vibrations and better weather protection, cheaper material can be utilized in the wind system. The MAT can use cheap wooden and less expensive structural supports that are also easier to construct. An advantage of the roof is to prevent excess wear and tear without the rain and snow falling onto the turbine system. In one noted benefit, the structure could be like a four-legged table unlike a one tower support system of other wind turbines. This is similar to the concept behind the lighter but stronger Rolm tower. Therefore, it requires less material for the stability needed. In an additional feature, the MAT could use an off-the-shelf bushing of concentric sleeves with rubber, polyurethane or other isolator, absorber and /or damper securely bonded between the structure and the moving parts. The object of this bushing would be to isolate or dampen the vibrations of the moving blades from the steel structure. The bushings will be placed between the shaft and bearings. The sleeve structure is designed to take up torsional movements as well as axial and radial loads. The design of avoiding one central blade area allows this "divide and conquer" approach of isolating the vibrations in a cost-effective manner. The belt connection with the generator would isolate vibrations in the electrical area. More importantly, reduced vibrations and a stronger tower structure should add years to the life of the turbine at a reduced cost.

Renewable Energy (Solar and Wind) Markets

Wind and solar energy are the fastest growing sectors of the world electricity market. Mass Megawatts has identified 140,000 megawatts worth of opportunities to earn more than 20% rate of return on the sale of electricity with investments in wind and solar energy.

A more profitable secondary market is the emerging green premium and community solar markets, Mass Megawatts could receive a selling price of $6.00 or greater per kWh for its clean electricity. Recent national surveys show that approximately 40-70% of

the population surveyed indicate a willingness to pay a premium for renewable energy. Although 10% of the respondents say they will participate in such a program, actual participation is estimated at 1%. Currently, more than a dozen utilities have green marketing programs. Public Service Company of Colorado, Central and South West Services Corporation of Texas, and Fort Collins Light and Power Company are leading the effort in wind related green electricity marketing with 10 megawatts of wind power devoted to green marketing efforts using photovoltaics.

Although the green market is new, utilities are initiating two approaches to take advantage of the growing public preference for renewable energy. One is offering customers a specific electricity source at a premium. The second approach is giving customers an opportunity to invest in future renewable energy projects.

ENERGY MARKET COMPETITIVE COMPARISON.

According to the Electric Power Research Institute, the past 10 years have seen traditional energy costs increase while solar and wind energy costs have declined. The advances in technology, larger-scale and more efficient manufacturing processes, and increased experience in wind turbine operations have contributed substantially to this trend. This cost decline is parallel with a substantial increase in installed solar and wind energy capacity. As a result, maintenance costs have fallen significantly. Wind and solar energy sources comprise a small percentage of the current electricity generating industry. In spite of the stronger financial and organizational resources of the larger conventional gas, oil, and nuclear fuel electric generation companies, the wind and solar industries can substantially increase sales and growth by achieving just a small increase in market share.

The current status in solar and wind energy economics compared with alternate energy sources is shown below. Values are based on lifetime average cost studies including design, construction, and operations.

IMPORTANT NOTE: Actual cost per fuel source is different depending on geographical location and the cost shown are the average cost in the global market in year 2022.

Fuel Source	¢ / kWh	Market Share
Coal	6.0	16%
Nuclear	7.0	17%
Natural Gas	4.5	40%
Petroleum	5.0	1%
Hydroelectric	4.5*	7%
Wind (pre MAT)	5.5**	10%
Solar	3.5	7%
Diesel	7 – 40***	0.5%
Biomass	8	1.5%

at good hydroelectric sites*
in 15 mph average windspeed conditions**
depending on size and location of facility, with smaller more remote locations having higher costs***

Sourcing

Mass Megawatts is not dependent upon exclusive or unique suppliers. However, certain custom-made items including bearings, solar tracker components and wind power blades will require four to six weeks lead time due to special manufacturing techniques. The Company has identified alternate suppliers if current business relationships cease.

The Company plans to use multiple suppliers, chosen through competitive bidding. The price of materials used is expected to be substantially similar from one vendor to the next due to the availability of raw supplies. The absence of special technologies negates dependence on any one supplier.

Solar Energy and Solar Tracker Industry Analysis

Solar energy projects are either ground mounted, or roof mounted, Projects larger than one megawatt capacity are ground mounted and comprise 75 percent of the market. Ground mount projects can be trackers or fixed tilt. The trackers can be either single axis or dual axis. The vast majority of the trackers used for commercial applications are single axis trackers due to the simplicity of single axis tracker in comparison to dual axis trackers. The growth of the solar tracker market is higher than the overall solar market in general. The solar market is growing as a result of the need to replace fossil fuel and nuclear power plants after their useful life has reached a point of retirement. Furthermore, there is a growing corporate and popular support for the use of clean and renewable energy sources. The acceleration of the application of utility scale battery storage is increasing the opportunities for solar and wind power as a consistent and more reliable energy source.

In the past two years, the solar tracker market has grown 1.5 times faster than the rate of the overall solar market. The solar tracker market grew at a 35% annual growth.

Wind Industry Analysis

According to the U.S. Department of Energy, wind and solar energy are rapidly becoming one of the least expensive and most abundant new sources of electricity with capacity expected to increase and costs decrease over the next two decades. Over the past two decades, the wind and solar energy industries have increasingly studied and improved technology design and operation. Initially, federal research focused on very large utility scale machines, each with a capacity potential of 1 to 5 megawatts. Focus continued on larger machines during the 1970's and 1980's when many international corporations developed large wind turbines with 200-foot blades. In the 1990's, smaller wind turbines gained acceptance as the more viable option and most wind turbines at that time were intermediate sized with 50-500 kWh peak capacity. Most turbines being built today are mature propeller-based designs comprising upwind, horizontal axis 3-blades construction with a multi-megawatt rating. These turbines look like giant fans with thin blades and while they have lent credibility to the wind industry within the investment and developer community, the cost of energy from these turbines may be near the upper limit due to size effectiveness and efficiencies of mass production. The acceptance of these propeller-driven turbines is based on many years of testing and experience but the industry's ability to develop more efficient innovations utilizing this design is limited and research potential is exhausted. Still, numerous alternative turbines have been developed and include one-blade and two-blade machines, vertical axis design, variable speed designs, direct drive between blades, and generators rather than gearboxes.

The continued evolution of this wind technology is evident with the existence of varying wind turbine designs. However, there is division in the wind industry between those who want to capitalize on the emerging respect the business community has for established, mature wind technology, and those who seek new technologies designed to bring about significant cost reductions. Mass Megawatts chooses to seek new horizons beyond current perception and knowledge by developing new technologies that will significantly reduce wind energy costs. As a result, the Company products can be seen as participants in several different industries.

LIST OF TARGETED SEGMENTS WITHIN ENERGY INDUSTRY

1)The Conventional Independent Power Producers (IPP)

The largest targeted industry is independent power production. According to the Massachusetts Department of Public Utilities' publication "Power to Compete" authored by Michael Best of the Center for Industrial Competitiveness, increased capacity over the next several years will result in a $50 billion increase in annual sales if IPP's can deliver electricity at 4 per kWh. Wind related IPP's currently produce $200 million in electricity sales per year in the United States at 7 cents per kWh. The impact of deregulation of the electric utilities is expected to present opportunities for wind related IPP's according to the Massachusetts Technology Collaborative. With the current cost of wind power in limited high wind locations at 4.5 per kWh, the cost of large-scale investment in wind energy is the same to the consumer as it would be for more conventional energy sources. In other words, combined gas turbines, modern coal technologies, and wind power in limited locations can all earn enough sufficient to encourage investment if and when the retail sale of the electricity produced is 4.5 per kWh.

2)The End of Line Industry

Modular sources of power generation at the end of a utility's distribution lines include small wind turbines, diesel generators, and photovoltaics. In growing communities, it is more cost effective to add small power-generating facilities such as wind turbines than to provide electric service and as a result, they will pay a premium for electricity rather than incur the higher cost of constructing new power lines and substations for transport. Within the next 10 years, potential exists for the construction of wind power plants producing hundreds of megawatts in remote areas of utility distribution lines. In these areas, the price per kWh sold is several times higher than the normal selling price.

3)The Green Industry

In the new era of electric utility restructuring wherein consumers can choose their electricity sources, some are choosing green energy produced from clean and renewable sources such as wind or solar power. These resources are available as a commodity, but the green consumer pays a premium for emission-free energy. The American Wind Energy Association in Washington, D.C. states that recent polls show that more than 5% of the general population are willing to pay more for renewable energy.

4)The Off-Grid Industry

This small industry is for consumers who are not near power lines or who choose not to be connected to the grid. The industry includes wind, solar, wood burning furnaces, and small hydropower turbines. Like the green industry, these consumers have a strong environmental awareness. Although the potential market for off-grid energy is less than 1% of the electricity market, the dollar potential is estimated to be as much as $2 billion.

SOME OF THE LARGEST INDUSTRY PARTICIPANTS

As solar and wind energy technology gains wider acceptance, competition may increase as large, well-capitalized companies enter the business. Although one or more may be successful, the Company believes that its technological advantage and early entry will provide a degree of competitive protection.

The largest U.S. solar company, NextEra Energy, Inc. is valued at more than Exxon. In October of 2020, the stock market valued the company at $900 million more than the value of Exxon.

The Danish firm, Vestas, is the world's leading producer of wind turbines and a major exporter of turbines to the United States. An innovator in structural and generator advancements, Vestas has been a leader in wind power since the 1980s.

Sun Power is a leader in many innovations of solar power that is diversified in residential, commercial and solar storage.

EcoPlexus, Inc. is a leader of solar professional services that include development, design, engineering, and construction.

Canadian Solar which is well known for its solar panel is a leading utility-scale solar and energy storage developer.

First Solar Inc, is a leader in manufacturing and producing solar panels in the United States in a time when most of the global solar panel manufacturing is located in China.

Siemens Gamesa is a Spanish based wind turbine manufacturing company with total installed wind power capacity of 30,000 MW.

Bergey Windpower produces small turbines, primarily for use where utility grid interconnect lines are not readily available.

As a footnote, recent economic growth in India and China has spurred on wind energy's high growth rate in those countries. As a result, they are world leaders in the demand for wind turbines.

Distribution Patterns

Distribution begins with identifying energy demand in and near potential power plant sites. Replacement of older or obsolete power plants, as well as growth in the population and the economy, are factors in determining energy demand in identified areas. Assuming sufficient energy demand, the Company will test potential sites to determine whether sufficient wind energy resources are available to effectively and efficiently displace current electricity sources, thus reducing pollution from fossil fuel. With successful analysis, the Company will obtain land right and apply for permits to install and operate a wind power generating plant. In the past, zoning and permitting issues included noise generated by wind farms but MAT's slower moving blades should help eliminate this issue. The Company will also determine the need for additional transmission lines to deliver to the power grid transmission lines.

Primary Competitors

In addition to the specific entities engaged in the business of wind power technology mentioned above, the Company will also compete with companies producing and selling non-wind energy products that fill the same needs as the Company's products.

Combined-Cycle Gas Turbines. Innovations in this technology have led to lower costs, higher efficiency, and cleaner emissions combined with power generation for less than 4 per kWh.

Modern Coal Technologies. New designs, which double, or triple reheat scrubber-equipped plants, increase efficiencies and decrease pollution emissions relative to typical reheat designs.

Biomass-generated electricity. Gasifying the biomass to fuel high-efficiency gas turbine systems could cost as little as 4.6 per kWh in the near-term Petroleum, photovoltaic cells and nuclear power are not a current threat to Mass Megawatts since the cost to produce electricity from these sources is higher than that of wind. Cost effective, profitable hydropower is limited to sites on swift moving water sources and with limited ability to increase market share it does not prove a major threat toward wind power.

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.

None of the two test locations in Worcester, MA with prototype solar and wind projects require monthly rent or lease. We also share a small manufacturing space for $220 per month and a small office for $300 a month.

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
Jonathan Ricker	Chairman/CEO	Shrewsbury, MA	599,028	Common	26.7%	_____
Scott Taber	Director	Shrewsbury, MA	50	_____	0%	_____
James Barrett	5% or more holder	Shrewsbury, MA	155,768	Common	7.0%	_____
Evan Weisz	5% or more holder	New York, New York	208,138	Common	9,28%	

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

7) Legal/Disciplinary History

A. Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:

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

none

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

none

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

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

none

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

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

none

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

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:	William Robinson Eilers, Esq
Address 1:	149 S. Lexington Ave,
Address 2:	Asheville, N.C.28801
Phone:	786-273-9152
Email:	william@smitheilers,com

Accountant or Auditor

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: **Jonathan Ricker**
Title: **Chief Executive Officer**
Relationship to Issuer: **Chief Executive Officer**

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

☐ IFRS
Ixl U.S. GAAP

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

Name: **Jonathan Ricker**
Title: **Chief Executive Officer**
Relationship to Issuer: **Chief Executive Officer**
Describe the qualifications of the person or persons who prepared the financial statements:[5] **Chief 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.

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, Jonathan Ricker certify that:

1. I have reviewed this Disclosure Statement for Mass Megawatts Wind Power, Inc. ;

2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and

3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

3/09/2026 [Date]

/s/ Jonathan Ricker [CEO's Signature]

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

Principal Financial Officer:

I, Jonathan Ricker, certify that:

1. I have reviewed this Disclosure Statement for Mass Megawatts Wind Power Inc.

2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and

3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

3/09/2026 [Date]

/s/ Jonathan Ricker [CFO's Signature]

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

FINANCIAL INFORMATION

PART I – FINANCIAL INFORMATION

Item 1. Financial Statements

Mass Megawatts Wind Power, Inc.
Balance Sheets
(Unaudited)

	January 31, 2026	April 30, 2025
ASSETS		
Current assets:		
Cash	$ 346	$ 112
Deposits and other current assets	1,000	1,000
Total current assets	1,346	1,112
Total assets	$ 1,346	$ 1,112
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current liabilities:		
Accounts payable and accrued liabilities	$ 142,514	$ 139,145
Deferred revenue	27,100	27,100
Advances - related party	31,088	12,264
Due to officer	205,099	150,099
Derivative Liability	127,613	127,613
Convertible debt, related party, net of discount	106,754	106,754
Total current liabilities	640,168	562,975
Total liabilities	640,168	562,975
STOCKHOLDERS' DEFICIT		
Common stock, no par value, 178,600,000 shares authorized, 2,240,860 and 2,240,860 shares issued and outstanding, respectively	8,810,106	8,810,106
Additional paid in capital	1,569	1,569
Accumulated deficit	(9,450,497)	(9,373,538)
Total stockholders' deficit	(638,822)	(561,863)
Total liabilities and stockholders' deficit	$ 1,346	$ 1,112

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

Mass Megawatts Wind Power, Inc.
Statements of Operations
For the three and nine months ended January 31, 2026, and 2025
(Unaudited)

	January 31, 2026	January 31, 2025	January 31, 2026	January 31, 2025
Revenue (Solar Subscription fees)				20
Operating expenses:				
General and administrative	$ 24,393	$ 16,845	$ 76,959	$ 113,398
Total operating expenses	(24,393)	(16,845)	(76,959)	(113,398)
Other expenses:				
Interest expense	-	-	-	-
Gain on change in derivative liability	-	-	-	-
Total other expenses	-	-	-	-
Net loss	$ (24,393)	$ (16,845)	$ (76,959)	$ (113,398)
Loss per share - basic	$ (0.00)	$ (0.00)	$ (0.00)	$ (0.00)
Loss per share - diluted	$ (0.00)	$ (0.00)	$ (0.00)	$ (0.00)
Weighted average shares outstanding - basic	2,240,860	2,240,860	2,240,860	2,190,860
Weighted average shares outstanding - diluted	2,240,860	2,240,860	2,240,860	2,190,860

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

Mass Megawatts Wind Power, Inc.
Statements of Changes in Stockholders' Deficit
For the nine months ended January 31, 2026, and 2025
(Unaudited)

	Common Stock		Additional	Accumulated	
	Shares	Amount	paid-in capital	Deficit	Total
Balance, April 30, 2025	2,240,860	$ 8,810,106	$ 1,569	$ (9,373,568)	$ (561,863)
Common shares for cash	-	-	-	-	-
Net loss	-	-	-	(17,363)	(17,363)
Balance, July 31, 2025	2,240,860	8,810,106	1,569	(9,390,901)	(579,226)
Common shares for cash	-	-	-	-	-
Net loss	-	-	-	(35,203)	(35,203)
Balance, October 31, 2025	2,240,860	8,810,106	1,569	(9,426,104)	(614,429)
Common shares for cash	-	-	-	-	-
Net loss	-	-	-	(24,393)	(24,393)
Balance, January 31, 2026	2,240,860	$ 8,810.106	$ 1,569	$ (9,450,497)	$ (638,822)
Balance, April 30, 2024	1,786,260	$ 8,759,488	$ 1,569	$ (9,198,563)	$ (437,506)
Common shares for cash	-	-	-	-	-
Net loss	-	-	-	(33,538)	(33,538)
Balance, July 31, 2024	1,786,260	8,759,488	1,569	(9,232,101)	(471,044)
Common shares for cash	404,600	44,718	-	-	44,718
Net loss	-	-	-	(63,015)	(63,015)
Balance, October 31, 2024	2,190,860	8,804,206	1,569	(9,295,116)	(489,341)
Common shares for cash	50,000	5,000	-	-	5,000
Net loss	-	-	-	(16,845)	(16,845)
Balance, January 31, 2025	2,240,860	$ 8,809,206	$ 1,569	$ (9,311,961)	$ (501,186)

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

Mass Megawatts Wind Power, Inc.
Statements of Cash Flows
For the nine months ended January 31, 2026, and 2025
(Unaudited)

	January 31, 2026	January 31, 2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Net loss	$ (76,959)	$ (113,378)
Adjustments to reconcile net loss to net cash used in operating activities:		
Stock-based compensation	-	-
Amortization of debt discount	-	-
Gain on change in derivative liability	-	-
Changes in operating assets and liabilities:		
Accounts payable and accrued liabilities	3.369	8,723
Advances - related party	-	9,370)
Due to officer	55,000	44,200
CASH FLOWS USED IN OPERATING ACTIVITIES	(18,590)	(51.085)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from advances - related party	18,824	(85)
Repayment of advances - related party	-	(2,630)
Proceeds from sale of common shares	-	49,718
CASH FLOWS PROVIDED BY FINANCING ACTIVITIES		49.633
NET CHANGE IN CASH	234	(1,452)
Cash, beginning of period	112	1,464
Cash, end of period	$ 346	$ 12
SUPPLEMENTAL CASH FLOW INFORMATION		
Cash paid on interest expenses	$ -	$ 100
Cash paid for income taxes	$ -	$ -
NON-CASH TRANSACTIONS		
Convertible notes issued for accrued compensation	$	$ 189,000

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

Mass Megawatts Wind Power, Inc.
Notes to the Financial Statements
(Unaudited)

Note 1. Nature of Business

Mass Megawatts Wind Power, Inc. ("Mass Megawatts" or the "Company"), a Massachusetts corporation, was incorporated as Mass Megawatts, Inc. on May 27, 1997. Mass Megawatts, Inc. changed its name in January 2001 to Mass Megawatts Power, Inc. Mass Megawatts Power, Inc. changed its name on February 27, 2002, to Mass Megawatts Wind Power, Inc. Mass Megawatts' principal line of business is to develop its prototype wind energy production equipment and locate and adapt suitable operating facilities. It intends to build, patent, and operate wind energy generated power plants utilizing proprietary MultiAxis Turbine technology. In September 2014, Mass Megawatts introduced a program to develop and market a new solar tracking technology. The corporate headquarters is in Shrewsbury, Massachusetts.

Note 2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying unaudited interim financial statements of Mass Megawatts have been prepared in accordance with accounting principles generally accepted in the United States of America and the rules of the Securities and Exchange Commission ("SEC") and should be read in conjunction with the financial statements and notes thereto contained in the Company's fiscal 2025 annual filing. In the opinion of management, all adjustments, consisting of normal recurring adjustments, necessary for a fair presentation of financial position and the results of operations for the interim periods presented have been reflected herein. The results of operations for our interim periods are not necessarily indicative of the results to be expected for the full year. Notes to the financial statements that would substantially duplicate the disclosure contained in the financial statements for fiscal 2025, have been omitted.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and at the date of the financial statements and the reported amounts of expenses during the reporting period. Actual results could differ from these estimates. Significant estimates in the accompanying financial statements involved the valuation of common stock and stock-based compensation.

Related Parties

The Company follows ASC 850, "Related Party Disclosures," for the identification of related parties and disclosure of related party transactions.

Fair Value of Financial Instruments

The Company's financial instruments consist primarily of cash and accounts payable. The carrying values of these financial instruments approximate their respective fair values as they are short-term in nature or carry interest rates that approximate market rate.

Advertising and Marketing Costs

We expense advertising and marketing costs as incurred. Advertising and marketing costs were $779 and $1,350 for the nine months ending January 31, 2026, and 2025, respectively.

Recent Accounting Pronouncements

The Company does not believe that any recently issued effective pronouncements, or pronouncements issued but not yet effective, if adopted, would have a material effect on the accompanying financial statements.

Note 3. Going Concern

These financial statements have been prepared in accordance with generally accepted accounting principles applicable to a going concern, which assumes that the Company will be able to meet its obligations and continue its operations for its next fiscal year. Realization values may be substantially different from carrying values as shown and these financial statements do not give effect to adjustments that would be necessary to the carrying values and classification of assets and liabilities should the Company be unable to continue as a going concern. At January 31,2025, the Company had not yet achieved profitable operations and expects to incur further losses in the development of its business, all of which raise substantial doubt about the Company's ability to continue as a going concern. The Company's ability to continue as a going concern is dependent upon its ability to generate profitable future operations and/or to obtain the necessary financing to meet its obligations and repay its liabilities arising from normal business operations when they come due. Management has no formal plan in place to address this concern but considers that the Company will be able to obtain additional funds by equity financing and/or related party advances, however, there is no assurance of additional funding being available.

Note 4. Related Party Transactions

Advances

During the nine months ended January 31,2026, the President of the Company advanced an additional $18,394 to the Company. As of January 31,2026, and April 30, 2025, the advance balance was $30,658 and $12,264, respectively.

Note 5. Fair Value of Financial Instruments

Financial assets and liabilities recorded at fair value in our consolidated balance sheets are categorized based upon a fair value hierarchy established by GAAP, which prioritizes the inputs used to measure fair value into the following levels:

Level 1 – Quoted market prices in active markets for identical assets or liabilities at the measurement date.

Level 2 – Quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets and liabilities in markets that are not active; or other inputs that are observable and can be corroborated by observable market data.

Level 3 – Inputs reflecting management's best estimates and assumptions of what market participants would use in pricing assets or liabilities at the measurement date. The inputs are unobservable in the market and significant to the valuation of the instruments.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

The carrying values for cash and cash equivalents, prepaid assets, accounts payable and accrued liabilities, related party line of credit and notes payable approximate their fair value due to their short-term maturities.

Note 6. Equity

Mass Megawatts amended our Restated Certificate of Incorporation to affect a reverse stock split with a ratio of 1:100 having an effective date of July 25,2024.