

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Trade School Go, Inc. (f/k/a Tapinator, Inc.)

1776 Broadway, Suite 2002, New York, NY 10019

(914) 930-6232

www.tradeschoolgo.com

info@tradeschoolgo.com

SIC Code: 7372 (Prepackaged Software)

Annual Report

For the period ending 12/31/2025 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

2,725,439 as of 03/13/2026 (Current Reporting Period Date or More Recent Date)

2,725,439 as of 12/31/2025 (Most Recent Completed Fiscal Year End)

Shell Status

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

Yes: No:

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

Yes: No:

Change in Control

Indicate by check mark whether a Change in Control¹ of the company has occurred over this reporting period:

¹ "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.

Yes: No:

1) Name and address(es) of the issuer and its predecessors (if any)

In answering this item, provide the current name of the issuer any names used by predecessor entities, along with the dates of the name changes.

Trade School Go, Inc.

Formerly=Tapinator, Inc. until 02-2026

Formerly=Evolution Resources, Inc. until 11-2013

Formerly=BBN Global Consulting, Inc. until 7-2009

Current State and Date of Incorporation or Registration: 12/09/2013, Delaware

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

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

None

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

None

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

None.

The address(es) of the issuer's principal executive office:

1776 Broadway, Suite 2002, New York, NY 10019

The address(es) of the issuer's principal place of business:

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

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

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

2) Security Information

Transfer Agent

Name: Continental Stock Transfer & Trust
Phone: (800) 509-5586
Email: cstmail@continentalstock.com
Address: 1 State St., 30th Fl., New York, NY 10004

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: TAPM
Exact title and class of securities outstanding: Common Stock
CUSIP: 876037 201
Par or stated value: \$0.001
Total shares authorized: 25,000,000 as of date: 03/13/2026
Total shares outstanding: 2,725,439 as of date: 03/13/2026
Total number of shareholders of record: 110 as of date: 12/31/2025

Please provide the above-referenced information for all other publicly quoted or traded securities of the issuer: None

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

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

Exact title and class of the security: Series 1 Preferred Stock
CUSIP (if applicable): None
Par or stated value: \$0.001
Total shares authorized: 408,164 as of date: 03/13/2026
Total shares outstanding (if applicable): 408,164 as of date: 03/13/2026
Total number of shareholders of record (if applicable): 2 03/13/2026:

Exact title and class of the security: "Blank Check" Preferred Stock
CUSIP (if applicable): None
Par or stated value: \$0.001
Total shares authorized: 1,124,336 as of date: 03/13/2026

Total shares outstanding (if applicable): 0 as of date: 03/13/2026
Total number of shareholders of record
(if applicable): N/A as of date: 03/13/2026

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.

Subject to any future preferential dividend rights of preferred stock (if any – see #2 below), the holders of shares of our common stock are entitled to receive dividends, including dividends of equity, only as and when declared by our board of directors. We have never declared any cash dividends to stockholders and have no current plans to do so. For all matters submitted to a vote of stockholders and subject to the voting rights of the holders of our Series 1 Preferred Stock described below, each holder of our common stock is entitled to one vote for each share registered in his, her, or its name. Holders of common stock vote together as a single class, subject to the voting rights of the holders of our Series 1 Preferred Stock described below. Holders of common stock have no preemptive rights to subscribe for any of our securities.

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

On May 2, 2025, we issued 408,164 shares of our newly created Series 1 Preferred Stock. Each share of Series 1 Preferred Stock is convertible into one (1) share of our common stock and has four (4) times the voting rights for each share of common stock issuable upon conversion on all matters with respect to which holders of other outstanding classes of our capital stock vote. Of those 408,164 shares of Series 1 Preferred Stock, 204,082 shares are owned by Ilya Nikolayev, our Chief Executive Officer and a member of our board of directors and 204,082 shares are owned by Andrew Merkatz, our President, Chief Financial Officer and a member of our board of directors. Except as described above, the shares of Series 1 Preferred Stock have no other preferential rights.

Additionally, our board of directors is authorized, subject to limitations prescribed by Delaware law, to issue up to 1,124,336 shares of “blank check” preferred stock in one or more series, to establish the number of shares to be included in each series, and to fix the designation, powers, preferences, and rights of the shares of each series and any of its qualifications, limitations, or restrictions, in each case without further vote or action by our stockholders. Our board of directors may authorize the issuance of preferred stock with voting or conversion rights that could adversely affect the voting power or other rights of the holders of our common stock. The issuance of preferred stock, while providing flexibility in connection with possible acquisitions and other corporate purposes, could, among other things, have the effect of delaying, deferring, or preventing a change in control of our company and might adversely affect the market price of our common stock and the voting and other rights of the holders of our common stock.

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

Subject to the voting rights of the holders of our Series 1 Preferred Stock described above and any future preferential rights of preferred stock (see #2 above), all shares of common stock have equal dividend, distribution, liquidation and other rights, and have no preference, appraisal or exchange rights, except for any appraisal rights provided by Delaware law. Furthermore, holders of common stock have no conversion, sinking fund or redemption rights.

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.

See #2 above regarding the May 2, 2025 issuance of 408,164 shares of our Series 1 Preferred Stock.

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

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

No: Yes: ⁽¹⁾ (If yes, you must complete the table below)

Shares Outstanding as of Second Most Recent Fiscal Year End: <u>Opening Balance</u> Date 01/01/2024 Common: <u>2,725,439</u> Preferred: <u>0</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. *You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
5/2/2025	New Issuance (1)	204,082	Series 1 Preferred	\$.3675	No	Ilya Nikolayev	Cash	Restricted	Rule 506(b)
5/2/2025	New Issuance (1)	204,082	Series 1 Preferred	\$.3675	No	Andrew Merkatz	Cash	Restricted	Rule 506(b)
Shares Outstanding on Date of This Report: <u>Ending Balance</u> Ending Balance: Date 12/31/2025 Common: <u>2,725,439</u> Preferred: <u>408,164</u>									

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

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

(1) On May 2, 2025, we issued 408,164 shares of our newly created Series 1 Preferred Stock. Each share of Series 1 Preferred Stock is convertible into one (1) share of our common stock and has four (4) times the voting rights for each share of common stock issuable upon conversion on all matters with respect to which holders of other outstanding classes of our capital stock vote. Of those 408,164 shares of Series 1 Preferred Stock, 204,082 shares are owned by Ilya Nikolayev, our Chief Executive Officer and a member of our board of directors and 204,082 shares are owned by Andrew Merkatz, our President, Chief Financial Officer and a member of our board of directors. Each of Messrs. Nikolayev and Merkatz purchased the 204,082 shares of Series 1 Preferred Stock for a purchase price of \$75,000 (the “Purchase Price”), or at a per share price of \$0.3675 (which was calculated based on the Company’s volume-weighted average price of common stock as quoted on OTC Markets for the thirty trading days prior to April 15, 2025). The Purchase Price has been and will be paid as follows: (i) \$15,000.00 on or before May 2, 2025; (ii) \$2,500 on or before May 20, 2025; and (iii) \$2,500 on or before each of the sixth (6th) and twentieth (20th) calendar day of each month thereafter until the entire Purchase Price has been paid in full. All shares of Series 1 Preferred Stock are “restricted securities” as defined by the Securities Act of 1933, as amended (the “Securities Act”), and were issued pursuant to the Rule 506(b) exemption under the Securities Act.

B. Convertible Debt

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

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

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

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

4) Issuer’s Business, Products and Services

The purpose of this section is to provide a clear description of the issuer’s current operations. (Please ensure that these descriptions are updated on the Company’s Profile on www.otcmarkets.com).

⁵ The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any “blockers” or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

A. Summarize the issuer's business operations (If the issuer does not have current operations, state "no operations")

Prior to February 1, 2026, the Company developed and published category leading games for mobile platforms. As more fully discussed below and on February 1, 2026, the Company transitioned from its historical mobile gaming business to a vocational information and technology business, and recently launched TradeSchoolGo.com, an AI-powered trade school discovery platform connecting prospective students with accredited vocational training programs across the United States. The platform leverages advanced AI technology to provide comprehensive information about trade schools, programs, licensing requirements, and career outcomes.

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

Tapinator, LLC – inactive, 100% owned by Trade School Go, Inc. (f/k/a Tapinator, Inc.)

Tap2Play, LLC – inactive, 100% owned by Trade School Go, Inc. (f/k/a Tapinator, Inc.)

Revolution Blockchain, LLC – inactive, 100% owned by Trade School Go, Inc. (f/k/a Tapinator, Inc.)

C. Describe the issuers' principal products or services.

In connection with the transition from the Company's historical mobile gaming business to a vocational information and technology business (the "Business Transition"), on February 1, 2026, the Company entered into an Asset Purchase Agreement with Tapinator Holdings Corp., a New York corporation (the "Acquiring Entity"). Pursuant to the terms of the Purchase Agreement, the Company sold all of its gaming assets to the Acquiring Entity in exchange for the following: (i) Acquiring Entity's assumption of liabilities of the Company totaling approximately \$1,500,000 and (ii) the issuance by the Acquiring Entity to the Company of a Promissory Note in the principal amounts of \$500,000 (the "Promissory Note"). Additionally, the Acquiring Entity has agreed to provide transitional services to the Company through a Management Services Agreement (the "Services Agreement") (collectively, the "Divestiture"). The Acquiring Entity is equally owned by Andrew Merkatz and Ilya Nikolayev, who are executive officers and directors of the Company. The Divestiture closed on January 31, 2026 at 11:59 p.m. Eastern Time. The Purchase Agreement and the Divestiture were approved via written consent by the Company's independent director and its stockholders holding more than 50% of the Company's voting power.

Pursuant to the terms of the Promissory Note and beginning on May 1, 2026, the Acquiring Entity will make monthly principal payments of \$10,000 for a period of 50 months thereafter. The Promissory Note will bear interest at 3.8% per annum compounded annually and, in the event of Change of Control (as defined in the Promissory Note) of the Company, any then remaining principal and interest will be forgiven. Pursuant to the terms of the Services Agreement, the Acquiring Entity will not receive any compensation from the Company for providing the services described therein, which include, among other things, implementing the Company's Business Transition and maintaining the Company's OTC Markets filings. The initial term of the Services Agreement is for two years.

The Company's Chief Executive Officer, Ilya Nikolayev, its President and Chief Financial Officer, Andrew Merkatz, and its independent director, Hilary Herscher, will remain in their current roles with the Company. For the avoidance of doubt, Messrs. Nikolayev and Merkatz's executive employment agreements have been terminated, and neither will continue to be compensated by the Company but each of Messrs. Nikolayev and Merkatz will continue to provide services to the Company pursuant to the Services Agreement for no compensation.

The Company formally changed its name to Trade School Go, Inc. with the Delaware Secretary of State on February 2, 2026 and promptly filed for a name and ticker symbol change with FINRA to effect the name change with OTC Markets. The FINRA application is currently pending.

Moving forward, the Company's business will focus on generating revenue, initially, by offering qualified lead generation and sponsorship opportunities to accredited trade schools and career colleges throughout the United States.

5) Issuer's Facilities

The goal of this section is to provide a potential investor 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, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

In September 2021, the Company entered into a lease agreement, whereby the Company entered into a lease for office space in New York, NY, commencing November 1, 2021 and expiring on January 31, 2027 at an initial rate of \$7,311 per month with escalating payments (the "Lease"). The lease contains other terms and conditions, including termination provisions, which are standard and customary for leases in New York City. The Company's Chief Executive Officer and a member of the Board of Directors also personally entered into a limited guaranty with respect to certain obligations of the Company under the lease agreement. The Lease was assigned and assumed by the Acquiring Entity on January 31, 2026 as part of the Divestiture.

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

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

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities.

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

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

Individual Name (First, Last) or Entity Name (Include names of control person(s) if a corporate entity)	Position/Company Affiliation (ex: CEO, 5% Control person)	City and State (Include Country if outside U.S.)	Number of Shares Owned (List common, preferred, warrants and options separately)	Class of Shares Owned	Percentage of Class of Shares Owned (undiluted)
<u>Ilya Nikolayev</u>	<u>Officer / Director</u>	<u>1776 Broadway, Ste 2002, New York, NY 10019</u>	<u>440,130</u>	<u>Common</u>	<u>16.1%</u>
<u>Ilya Nikolayev</u>	<u>Officer / Director</u>	<u>1776 Broadway, Ste 2002, New York, NY 10019</u>	<u>204,082</u>	<u>Series 1 Preferred Stock⁽¹⁾</u>	<u>50%</u>
<u>Andrew Merkatz</u>	<u>Officer / Director</u>	<u>1776 Broadway, Ste 2002, New York, NY 10019</u>	<u>241,500</u> Comprised of (i) 161,755 shares of common stock, (ii) 39,940 shares of	<u>Common</u>	<u>8.9%</u>

			common stock held by Lucienne Merkatz 2013 Trust for which Mr. Merkatz disclaims beneficial ownership, and (iii) 39,805 shares of common stock held by Sebastian Merkatz 2013 Trust for which Mr. Merkatz disclaims beneficial ownership.		
<u>Andrew Merkatz</u>	<u>Officer / Director</u>	<u>1776 Broadway, Ste 2002, New York, NY 10019</u>	<u>204,082</u>	<u>Series 1 Preferred Stock⁽¹⁾</u>	<u>50%</u>
<u>Brian Chan</u>	<u>Officer</u>	<u>1776 Broadway, Ste 2002, New York, NY 10019</u>	<u>1,290</u>	<u>Common</u>	<u>0.0%</u>
<u>Hilary Herscher</u>	<u>Independent Director</u>	<u>1776 Broadway, Ste 2002, New York, NY 10019</u>	<u>3,440</u>	<u>Common</u>	<u>0.1%</u>
<u>Khurram Samad</u>	<u>5% Shareholder</u>	<u>1776 Broadway, Ste 2002, New York, NY 10019</u>	<u>238,951</u>	<u>Common</u>	<u>8.8%</u>

(1) Each share of Series 1 Preferred Stock is convertible into one (1) share of our common stock and has four (4) times the voting rights for each share of common stock issuable upon conversion on all matters with respect to which holders of other outstanding classes of our capital stock vote.

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 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.

Name: Jeff Quick
Firm: Quick Law Group PC
Address 1: 1035 Pearl St., Suite 403
Address 2: Boulder, CO 80302
Phone: (720) 259-3393
Email: jquick@quicklawgroup.com

Accountant or Auditor

Name: Rick Leimbach, CPA
Firm: Carrollton Partners, LLC
Address 1: 532 Baltimore Blvd., Suite 107
Address 2: Westminster, MD 21157
Phone: 410-790-8627
Email: rleimbach@carrolltonpartners.com

Investor Relations

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

All other means of Investor Communication:

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 Statements

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

Name: Andrew Merkatz
Title: President & Chief Financial Officer
Relationship to Issuer: Executive Officer, Board member & stockholder

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

- IFRS
 U.S. GAAP

C. The following financial statements were prepared by (name of individual)²:

Name: Rick Leimbach, CPA
Title: Consultant
Relationship to Issuer: Consultant

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

Mr. Leimbach is the founder and CEO of Carrollton Partners which advises public and private companies with financial reporting and corporate governance. Mr. Leimbach has previously served as a public company CFO and spent almost a decade in the public accounting sector in positions with Reznick, Fedder and Silverman and Wolpoff and Co., L.L.P. Mr. Leimbach is a 1991 graduate of Towson State University and holds memberships with the Maryland Association of Certified Public Accountants (MACPA) and the American Institute of Certified Public Accountants (AICPA).

Provide the following qualifying financial statements:

- a. Audit letter, if audited;
- b. Balance Sheet;
- c. Statement of Income;
- d. Statement of Cash Flows;
- e. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- f. Financial Notes

Trade School Go, Inc. (f/k/a Tapinator, Inc.) December 31, 2025 and 2024 Annual Year End Unaudited Financial Statements are attached hereto at the end of this report.

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, Ilya Nikolayev certify that:

² 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.

1. I have reviewed this Disclosure Statement for Trade School Go, Inc. (f/k/a Tapinator, 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.

03/13/2026 [Date]

/s/ Ilya Nikolayev [CEO's Signature]

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

Principal Financial Officer:

I, Andrew Merkatz certify that:

1. I have reviewed this Disclosure Statement for Trade School Go, Inc. (f/k/a Tapinator, 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.

03/13/2026 [Date]

/s/ Andrew Merkatz [CFO's Signature]

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

TRADE SCHOOL GO, INC.
(f/k/a TAPINATOR, INC.)

FINANCIAL STATEMENTS

**FOR THE YEARS ENDED
DECEMBER 31, 2025 AND 2024**

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TRADE SCHOOL GO, INC. (f/k/a Tapinator, Inc.)
CONSOLIDATED BALANCE SHEETS
(UNAUDITED)

	December 31, 2025	December 31, 2024
Assets		
Current assets:		
Cash	\$ 11,725	\$ 52,725
Accounts receivable	435,926	425,925
Prepaid expenses	333,553	443,796
Total current assets	781,204	922,446
Property and equipment, net	12,236	22,670
Right-to-use asset	89,740	169,649
Software development costs, net	924,274	1,367,733
Investments in digital currency	-	2,480
Security deposits	29,244	29,244
Total assets	\$ 1,836,698	\$ 2,514,222
Liabilities and stockholders' equity		
Current liabilities:		
Accounts payable and accrued expenses	\$ 360,545	\$ 168,234
Due to officers and directors	-	10,000
Due to related parties	1,788	4,298
Deferred revenue	1,036,617	1,013,221
Income tax payable	7,967	-
Lease Liability – short term	97,155	91,000
Total current liabilities	1,504,072	1,286,753
Long term liabilities:		
Lease liability – long term	8,208	104,885
Total long-term liabilities	8,208	104,885
Total liabilities	1,512,280	1,391,638
Commitments and Contingencies (Note 13)	-	-
Stockholders' Equity:		
Preferred stock, \$0.001 par value, 1,532,500 shares authorized with any series of designation;	-	-
Series 1 convertible preferred stock, \$0.001 par value, 408,164 and 0 shares designated at December 31, 2025 and 2024, respectively; 408,164 and 0 shares issued and outstanding at December 31, 2025 and 2024, respectively	408	-
Common stock, \$0.001 par value; 25,000,000 shares authorized; 2,725,439 shares issued and outstanding at December 31, 2025 and 2024	2,726	2,726
Additional paid-in capital	14,400,421	14,250,829
Subscription receivable	(40,000)	-
Accumulated deficit	(14,039,137)	(13,130,971)
Total stockholders' equity	324,418	1,122,584
Total liabilities and stockholders' equity	\$ 1,836,698	\$ 2,514,222

The accompanying Notes are an integral part of these Consolidated Financial Statements.

TRADE SCHOOL GO, INC. (f/k/a Tapinator, Inc.)
CONSOLIDATED STATEMENTS OF OPERATIONS
(UNAUDITED)

	Year ended December 31,	
	2025	2024
Revenue	\$ 4,467,274	\$ 4,664,323
Operating expenses:		
Cost of revenue excluding depreciation and amortization	1,297,865	1,297,145
Research and development	52,074	52,097
Marketing and public relations	522,382	1,122,626
Impairment of capitalized software	842,785	214,422
General and administrative	1,815,832	1,639,576
Amortization of software development costs	859,730	633,120
Depreciation and amortization of other assets	10,434	11,380
Total expenses	5,401,102	4,970,366
Operating income (loss)	(933,828)	(306,043)
Other income (expenses):		
Gain on sale of digital assets	50,171	285,500
Loss on impairment of digital assets	-	(183,694)
Interest expense, net	(7,336)	1,779
Total other income (expenses)	42,835	103,585
Income (loss) before income taxes	(890,993)	(202,458)
Income tax expense, net	17,173	22,573
Net income (loss)	\$ (908,166)	\$ (225,031)
Net income (loss) per share:		
Net income (loss) per common share - basic	\$ (0.33)	\$ (0.08)
Net income (loss) per common share - diluted	\$ (0.33)	\$ (0.08)
Weighted average common shares outstanding - basic	2,725,439	2,725,439
Weighted average common shares outstanding - diluted	2,725,439	2,725,439

The accompanying Notes are an integral part of these Consolidated Financial Statements.

TRADE SCHOOL GO, INC. (f/k/a Tapinator, Inc.)
CONSOLIDATED STATEMENT OF STOCKHOLDERS' EQUITY
(UNAUDITED)

	<u>Common Stock</u>		<u>Series 1 Preferred Stock</u>		<u>Additional Paid-In-Capital</u>	<u>Accumulated Deficit</u>		<u>Total</u>
	<u>Shares</u>	<u>Amount</u>	<u>Shares</u>	<u>Amount</u>				
Balances at December 31, 2023 (unaudited)	2,725,439	\$ 2,726	-	\$ -	\$ 14,250,829	\$ (12,905,940)	\$	1,347,615
Net loss(loss)	-	-	-	-	-	(225,031)		(225,031)
Balances at December 31, 2024 (unaudited)	<u>2,725,439</u>	<u>\$ 2,726</u>	<u>-</u>	<u>\$ -</u>	<u>\$ 14,250,829</u>	<u>\$ (13,130,971)</u>	<u>\$</u>	<u>1,122,584</u>

	<u>Common Stock</u>		<u>Series 1 Preferred Stock</u>		<u>Additional Paid-In-Capital</u>	<u>Accumulated Deficit</u>	<u>Subscription Receivable</u>		<u>Total</u>
	<u>Shares</u>	<u>Amount</u>	<u>Shares</u>	<u>Amount</u>					
Balances at December 31, 2024 (unaudited)	2,725,439	\$ 2,726	-	\$ -	\$ 14,250,829	\$ (13,130,971)	\$ -	\$	1,122,584
Issuance of Series 1 Preferred shares	-	-	408,164	408	149,592	-	(40,000)		110,000
Net loss(loss)	-	-	-	-	-	(908,166)	-		(908,166)
Balances at December 31, 2025 (unaudited)	<u>2,725,439</u>	<u>\$ 2,726</u>	<u>408,164</u>	<u>\$ 408</u>	<u>\$ 14,400,421</u>	<u>\$ (14,039,137)</u>	<u>\$ (40,000)</u>	<u>\$</u>	<u>324,418</u>

The accompanying Notes are an integral part of these Consolidated Financial Statements.

TRADE SCHOOL GO, INC. (f/k/a Tapinator, Inc.)
CONSOLIDATED STATEMENTS OF CASH FLOWS
(UNAUDITED)

	Year Ended December 31,	
	2025	2024
Cash flows from operating activities:		
Net Income (loss)	\$ (908,166)	\$ (225,031)
Adjustments to reconcile net income to net cash provided by operating activities:		
Amortization of software development costs	859,730	633,120
Depreciation and amortization of other assets	10,434	11,380
Amortization of right-to-use lease	79,909	77,266
Impairment of software development costs	842,785	214,422
Impairment of digital assets	-	183,694
Gain (loss) on sale of digital assets	(50,171)	(285,500)
Decrease (increase) in assets:		
Accounts receivable	(10,001)	(7,280)
Prepaid expenses and other current assets	110,243	5,952
Income tax payable	7,967	(1,682)
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	192,311	(47,871)
Deferred revenue	23,396	(273,676)
Due to related parties	(12,510)	(5,343)
Lease liability	(90,522)	(85,573)
Net cash provided by (used in) operating activities	1,055,405	193,878
Cash flows from investing activities:		
Capitalized software development costs	(1,259,056)	(1,207,332)
Purchase of fixed assets	-	(3,513)
Proceeds from sale of digital assets	50,171	500,185
Investments in digital currency	2,480	(1,830)
Net cash provided by (used in) investing activities	(1,206,405)	(712,490)
Cash flows from financing activities:		
Proceeds from issuance of preferred stock, related party	110,000	-
Net cash provided by financing activities	110,000	-
Net change to cash and cash equivalents	(41,000)	(518,612)
Cash at beginning of period	52,725	571,337
Cash at end of period	\$ 11,725	\$ 52,725
Supplemental disclosure of cash flow information:		
Cash paid for interest	\$ 7,845	\$ -
Cash paid for income taxes	\$ 9,206	\$ 24,255

The accompanying Notes are an integral part of these Consolidated Financial Statements.

TRADE SCHOOL GO, INC. (f/k/a Tapinator, Inc.)
NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS
For The Years Ended December 31, 2025 and 2024

Note 1 — The Company

Prior to February 1, 2026, Trade School Go, Inc. (f/k/a Tapinator, Inc.) (the “Company,” “we,” “our” or “us”) developed and published games for mobile platforms. The Company published two types of mobile games: *Category Leading Games* and *Rapid-Launch Games*. Beginning in 2017, we shifted our focus from our legacy *Rapid-Launch Games* business to our *Category Leading Games* business, and while we continued to publish both types of games based on our substantial library, our new development and publishing activities were focused exclusively on *Category Leading Games*.

The Company changed its name to Trade School Go, Inc. on February 2, 2026 in connection with the transition from its current mobile gaming business to a vocational information and technology business which occurred on January 31, 2026 and is more fully described in Note 16 below.

We were originally incorporated on December 9, 2013, in the state of Delaware. On December 12, 2013, we merged with Tapinator, Inc., a Nevada corporation. We were the surviving corporation of this merger. On June 16, 2014, we executed a securities exchange agreement with the members of Tapinator LLC, a New York limited liability company, whereby we issued shares of our common stock to the members of Tapinator LLC in exchange for 100% of the outstanding membership interests of Tapinator LLC. The transaction resulted in a business combination and a change of control within its business purpose. For accounting and financial reporting purposes, Tapinator LLC was considered the acquirer, and the transaction was treated as a reverse merger.

Note 2 —Going Concern

The accompanying consolidated financial statements have been prepared using the going concern basis of accounting, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business.

The Company has incurred recent operating losses, which the Company anticipates may continue in the near future. To support ongoing operations and liquidity needs, officers of the Company have committed additional funding. Through the year ended December 31, 2025, the Company received gross proceeds of approximately \$110,000 under this commitment, with an additional \$40,000 expected to be provided through May 2026. The continuation as a going concern is dependent upon improving profitability or obtaining the continued financial support from the officers and/or external financing to provide the additional cash to meet the Company’s obligations as they become due. Management believes that external financing may be obtained, however, there can be no assurance on the success of raising such additional capital financings or that the terms of such financings, if any, will be satisfactory to the Company. These conditions raise substantial doubt about the Company’s ability to continue as a going concern.

These unaudited consolidated financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets and liabilities that may result in the Company not being able to continue as a going concern.

TRADE SCHOOL GO, INC. (f/k/a Tapinator, Inc.)
NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS
For The Years Ended December 31, 2025 and 2024

Note 3 —Basis of Presentation and Summary of Significant Accounting Policies

Basis of Presentation

The accompanying consolidated financial statements and related notes have been prepared in conformity with United States generally accepted accounting principles (“GAAP”). The consolidated financial statements include the operations of the Company and its wholly-owned subsidiaries, Tapinator, LLC, Tap2Play, LLC and Revolution Blockchain, LLC. All significant intercompany balances and transactions have been eliminated in consolidation.

These consolidated financial statements reflect all adjustments, including normal recurring adjustments which, in the opinion of management, are necessary to present fairly the consolidated operations and cash flows for the periods presented.

Use of estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements as well as the reported amount of revenues and expenses during the reporting period. Actual results could differ from these estimates. Significant estimates include assumptions used in the recognition of revenue, realization of platform and advertising fees and related costs of revenue, long-lived assets, stock-based compensation, and the fair value of other equity and debt instruments.

Revenue Recognition

The Company derives mobile game revenue primarily from the three mobile platforms (iOS, Google Play and Amazon) on which it currently markets its mobile games and applications in the form of app store transactions and from various advertising networks in the form of branded advertising placements within its mobile applications.

For revenue from product sales, the Company recognizes revenue in accordance with Financial Accounting Standards Board “FASB” Accounting Standards Codification “ASC” 606. A five-step analysis must be met as outlined in Topic 606: (i) identify the contract with the customer, (ii) identify the performance obligations in the contract, (iii) determine the transaction price, (iv) allocate the transaction price to the performance obligations, and (v) recognize revenue when (or as) performance obligations are satisfied. Provisions for discounts and rebates to customers, estimated returns and allowances, and other adjustments are provided for in the same period the related sales are recorded. The Company defers any revenue for which the product has not been delivered or is subject to refund until such time that the Company and the customer jointly determine that the product has been delivered or no refund will be required.

Principal versus Agent:

In accordance with Accounting Standards Update (“ASU”) 2016-08, Principal versus Agent Considerations (Reporting Revenue Gross versus Net), the Company evaluates its agreements with mobile platforms and advertising networks to determine whether it is acting as the principal or as an agent when selling its games or when selling premium in-game content or advertisements within its games, which it considers in determining if revenue should be reported gross or net. Key indicators that the Company evaluates to reach this determination include:

- the terms and conditions of the Company’s contracts with the mobile platforms and ad networks;
- the party responsible for determining the type, category and quantity of the methods to generate game revenue;
- whether the Company is paid a fixed percentage of the arrangement’s consideration or a fixed fee for each game, transaction, or advertisement;
- the party which sets the pricing with the end-user, and has the credit and inventory risk; and
- the party responsible for the fulfillment of the game or serving of advertisements and that determines the specifications of the game or advertisement.

TRADE SCHOOL GO, INC. (f/k/a Tapinator, Inc.)
NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS
For The Years Ended December 31, 2025 and 2024

Based on the evaluation of the above indicators, the Company has determined that it is generally acting as a principal and is the primary obligor to end-users for its games distributed on the mobile platforms and for advertisements served by the advertising networks and has the contractual right to determine the price to be paid by the player. Therefore, the Company recognizes revenue related to these arrangements on a gross basis, when the necessary information about the gross amounts or platform fees charged, before any adjustments, are made available by the mobile platforms and advertising networks. The Company records the related platform fees and advertising network revenue share as expenses in the period incurred.

Display Advertising and Offers:

We have contractual relationships with advertising networks for display advertisements and offers served within our games. For these arrangements, we are the principal, and our performance obligation is to provide the inventory for advertisements and offers to be displayed within our games. The Company has determined the advertising buyer to be its customer and displaying the advertisements within the mobile games are identified as the single performance obligation. Revenue from advertisements and offers are recognized at the point-in-time the advertisements are displayed in the game or the offer has been completed by the user as the customer simultaneously receives and consumes the benefits provided from these services.

The pricing and terms for all our advertising arrangements are governed by either a master contract or insertion order and generally stipulate payment terms as a specific number of days subsequent to the end of the month, generally ranging from 30 to 60 days. The transaction price in advertising arrangements is generally the product of the number of advertising units delivered (e.g., impressions, offers completed, videos viewed, etc.) and the contractually agreed upon price per advertising unit. The number of advertising units delivered is determined at the end of each month, which resolves any uncertainty in the transaction price during the reporting period.

Paid Downloadable Games:

Some of our legacy *Rapid-Launch Games* are offered as paid downloadable games on certain mobile platforms. For an individual sale of a game with both online and offline functionality, we would typically have three distinct performance obligations: (1) the software license; (2) a right to receive future updates; and (3) online hosting. The software license performance obligation represents the game that is delivered digitally at the time of sale and the software license typically provides access to offline core game content. The future update rights performance obligation to provide future updates would include updates on a when-and-if-available basis such as software patches or updates and/or additional free content to be delivered in the future. The online hosting performance obligation consists of providing the customer with a hosted connection for online playability. For these legacy *Rapid-Launch Games*, since we do not provide software updates or additional content and since we do not host any online content for these games as they are not playable online, the only performance obligation that we recognize is the software license. The sales price allocated to the software license performance obligation is recognized at a point in time upon delivery (which is usually at or near the same time as the booking of the transaction).

Virtual Goods:

Our games allow for players to purchase or otherwise earn in-game currency or other premium in-game content in the form of virtual goods. For purposes of determining when the service has been provided as it relates to virtual goods, we have determined that an implied obligation exists to the paying player to continue displaying the purchased or otherwise earned virtual good over its estimated life or until it is consumed. Accordingly, we categorize our virtual goods as either consumable or durable virtual goods.

If we are unable to differentiate revenue attributable to durable virtual goods from consumable virtual goods for a specific game, we attribute all virtual goods revenue for that game as durable virtual goods.

Consumable Virtual Goods:

Consumable virtual goods are items such as one-time game boosts consumed at a predetermined time or otherwise have limitations on repeated use. For the sale of consumable virtual goods, we recognize revenue, and the associated costs, as the goods are consumed. Our revenues from consumable virtual goods have been insignificant since the Company's formation.

TRADE SCHOOL GO, INC. (f/k/a Tapinator, Inc.)
NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS
For The Years Ended December 31, 2025 and 2024

Durable Virtual Goods:

Durable virtual goods are items including virtual currency and premium in-game content such as power-ups, skins and equipment that remain in the game for as long as the player continues to play. We recognize revenue and the associated costs, from the sale of durable goods ratably over the estimated average playing period of paying players for the applicable game, which represents our best estimate of the average life of durable virtual goods.

We have partnered with third party advertising networks to provide rewarded video advertising to players of our games. A rewarded video advertisement enables users to acquire virtual currency, a durable virtual good, in exchange for watching a short video instead of paying cash. For rewarded video advertisements, similar to, purchased durable virtual goods, revenue is initially recorded to deferred revenue and then recognized ratably over the estimated average playing period of paying players for the applicable game, which represents our best estimate of the average life of durable virtual goods.

On a periodic basis, we determine the estimated average playing period for paying players by game or genre via a representative proxy game from within that specific game. To make this estimate, we examine player data beginning at the time of a player's first purchase within that game and ending on a date when that paying player is no longer playing the game. To determine when paying players are no longer playing a given game, we measure the populations of paying players (the "daily cohort") from the date of their first installation of the game and track each daily cohort to understand the number of players from each daily cohort who played the game after their initial purchase. For titles where we have at least 90 days of paying players' historical usage data on a daily cohort size of at least 100 paying players ("Tracked Titles"), we compute an expected average playing period for paying users using this dataset and applying a curve-fitting model.

For new titles where we do not have requisite paying player data ("Untracked Titles"), and such title is in a genre that is substantially different from one of our existing game genres for which we have Tracked Title estimates, we examine actual retention data for all players from these games for the period between game installation and up to 90 days thereafter, this data is then inputted into a curve-fitting model to estimate an average playing period for these titles. These calculated curves and their associated one-year average playing periods are mapped against the corresponding curves and associated average one-year playing periods for our most similar Tracked Titles. Based on this mapping, the average playing period of paying users for the Tracked Titles is then indexed up or down accordingly, and then applied against the Untracked Titles within the sample.

As of December 2024, (our most recent determination date), the estimated weighted average life of our durable virtual goods was 8 months for our Casino & Card games, 3 months for our Idle games, and 2 months for our Role Playing, Arcade games and *Rapid-Launch Games*.

While we believe our estimates to be reasonable based on available game player information and based on the disclosed methodologies of larger publicly reporting mobile game companies, we may revise such estimates in the future based on changes in the operational lives of our games and based on changes in our ability to make such estimates. Any future adjustments arising from changes in the estimates of the lives of these virtual goods would be applied to the then current quarter, and prospectively on the basis that such changes are caused by new information indicating a change in game player behavior patterns compared to historical titles. Any changes in our estimates of useful lives of these virtual goods may result in revenues and associated costs being recognized on a basis different from prior periods' and may cause our operating results to fluctuate.

TRADE SCHOOL GO, INC. (f/k/a Tapinator, Inc.)
NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS
For The Years Ended December 31, 2025 and 2024

Disaggregation of Revenue:

The following table summarizes revenue from contracts with customers for the for the years ended December 31, 2025 and 2024:

	Year ended	
	December 31, 2025	December 31, 2024
Display Ads & Offers (point-in-time revenue)	\$ 41,053	\$ 65,498
Paid Downloadable Games (point-in-time recognition)	23,210	62,175
Durable Virtual Goods (over-time recognition):		
In-Game Currency and Premium In-Game Content	4,281,345	4,402,292
Rewarded Video Ads	78,292	83,257
Subscriptions	43,374	51,101
 Total Revenue	 \$ 4,467,274	 \$ 4,664,323

The Company reports as a single segment - mobile applications. In the disaggregation above, the Company categorizes revenue by type, and by over-time or point-in-time recognition.

Accounts Receivable and Allowance for Doubtful Accounts

Accounts receivable are recorded at the invoiced amount, net of an allowance for current expected credit losses. In accordance with ASC Topic 326, "Financial Instruments – Credit Losses," the Company estimates expected credit losses on accounts receivable using the aging schedule method, incorporating historical bad debt experience, the creditworthiness of customers, prevailing economic conditions, and reasonable and supportable forward-looking information. Accounts receivable balances are written off when they are determined to be uncollectible. As of December 31, 2025 and 2024, based upon the review of the outstanding accounts receivable, the Company has determined that an allowance for current expected credit losses is not required.

Cash Equivalents

For purposes of the Company's financial statements, the Company considers all highly liquid investments purchased with an original maturity date of three months or less to be cash equivalents. The Company had no cash equivalents as of December 31, 2025 and 2024.

Concentrations of Credit Risk

Financial instruments and related items which potentially subject the Company to concentrations of credit risk consist primarily of cash, cash equivalents and trade receivables. The Company places its cash and temporary cash investments with credit quality institutions. At times, such investments may be in excess of the Federal Deposit Insurance Corporation ("FDIC") insurance limit of \$250,000. To reduce its risk associated with the failure of such financial institution, the Company evaluates at least annually the rating of the financial institution in which it holds deposits. As of December 31, 2025, the Company had no accounts in excess of FDIC insured limits. No losses have been incurred by the Company as a result of such excesses of FDIC limits.

The Company derives revenue from mobile app platforms and advertising networks which may individually contribute 10% or more of the Company's revenues in any given year.

For the year ended December 31, 2025, revenue derived from two mobile app platforms comprised approximately 70% and 22% of such period's total revenue. For the year ended December 31, 2024, revenue derived from two mobile app platforms comprised approximately 72% and 20% of such period's total revenue.

As of December 31, 2025, the receivable balance from two mobile app platforms comprised 77% and 15% of the Company's total accounts receivable balance. As of December 31, 2024, the receivable balance from two mobile app platforms comprised 81% and 12% of the Company's total accounts receivable balance.

TRADE SCHOOL GO, INC. (f/k/a Tapinator, Inc.)
NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS
For The Years Ended December 31, 2025 and 2024

Property and Equipment

Property and equipment are stated at cost. Routine maintenance, repairs and replacement costs are expensed as incurred and improvements that extend the useful life of the assets are capitalized. When retired or otherwise disposed, the related carrying value and accumulated depreciation are removed from the respective accounts and the net difference, less any amount realized from disposition, is reflected in earnings. Property and equipment are depreciated using the straight-line method over their estimated useful lives as follows:

Estimated Useful Life:	Years
Computer equipment (Years)	3
Furniture and Fixtures (Years)	5
Leasehold improvements	3

Software Development Costs

In accordance with ASC 985-20, "Accounting for the Costs of Computer Software to be Sold, Leased or Otherwise Marketed," the Company capitalizes certain costs related to the development of new software products or the enhancement of existing software products for use in our product offerings. These costs are capitalized from the point in time that technological feasibility has been established, as evidenced by a working model or detailed working program design to the point in time that the product is available for general release to customers. Software development costs include payments made to independent software developers under development agreements, as well as direct costs incurred for internally developed and managed products. Prior to a product's release, if and when we believe capitalized costs are not recoverable, we expense the amounts as part of "Research and Development." Amounts related to software development which are not capitalized are charged immediately to "Research and Development." Software development costs are amortized on a straight-line basis over the estimated remaining economic lives of the products, beginning when the software is placed into service.

We evaluate the future recoverability of capitalized software development costs on at least an annual basis. Recoverability is primarily assessed based on the title's actual performance. For products that are scheduled to be released in the future, recoverability is evaluated based on the expected performance of the specific products to which the cost relates. We use a number of criteria in evaluating expected product performance, including historical performance of comparable products developed with comparable technology, market performance of comparable titles, general market conditions, and past performance of the franchise. When we determine that the capitalized cost of the title is unlikely to be recovered by product sales, an impairment of capitalized software development costs is taken and charged to Impairment of capitalized software in the period in which such determination is made.

Impairment of Long-lived Assets

The Company regularly reviews property, equipment, software development costs and other long-lived assets for possible impairment. This review occurs annually or more frequently if events or changes in circumstances indicate the carrying amount of the asset may not be recoverable. The carrying amount of a long-lived asset is not recoverable if it exceeds the sum of the undiscounted cash flows expected to result from the use and eventual disposition of the asset. Based upon management's assessment, there was no impairment of the Company's property and equipment at December 31, 2025 and 2024. Management has deemed that certain software development costs were impaired at December 31, 2025 and 2024, and such impairment is more fully described in Note 10 below.

Cost of Revenue (excluding amortization of software development costs)

Cost of revenue includes primarily platform and advertising network fees, licensing costs and hosting fees. The Company, along with all mobile application publishers, is required to pay platform fees to Apple, Google and Amazon equal to up to 30% of gross revenue. The Company is also required to pay a revenue share of approximately 30% to advertising networks and similar service providers.

TRADE SCHOOL GO, INC. (f/k/a Tapinator, Inc.)
NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS
For The Years Ended December 31, 2025 and 2024

Digital Assets and Digital Currencies

The Company's Investments in digital assets and digital currencies, which are immaterial and consist primarily of cryptocurrencies and blockchain based digital artworks and collectibles, commonly known as non-fungible tokens or "NFTs", are carried at cost. Given that there is limited precedent regarding the classification and measurement of digital assets and digital currencies under current GAAP guidance, the Company has determined to account for these digital assets and currencies as indefinite-lived intangible assets in accordance with ASU No. 350, Intangibles – Goodwill and Other, for the period covered by this report and in future reports unless and until further guidance is issued by the FASB. An intangible asset with an indefinite useful life is not amortized but assessed for impairment annually, or more frequently, when events or changes in circumstances occur indicating that it is more likely than not that the indefinite-lived asset is impaired. Impairment exists when the carrying amount exceeds its fair value.

To the extent an impairment loss is recognized, the loss establishes the new cost basis of the asset. Subsequent reversal of impairment losses is not permitted. Realized gains or losses on the sale of digital assets and digital currencies, net of transaction costs, are included in Other income (expense) in the Consolidated Statements of Operations.

We evaluate the future recoverability of digital asset carrying costs on at least an annual basis. As of the date of our most recent recoverability analysis, we deemed that the digital asset cost carrying amount related to certain of our digital assets was likely not recoverable; thus we took impairment charges of \$0 and \$183,694 during the years ending December 31, 2025 and 2024, respectively.

Leases

ASC 842 requires recognition of leases on the consolidated balance sheets as right-of-use ("ROU") assets and lease liabilities. ROU assets represent the Company's right to use underlying assets for the lease terms and lease liabilities represent the Company's obligation to make lease payments arising from the leases. Operating lease ROU assets and operating lease liabilities are recognized based on the present value and future minimum lease payments over the lease term at commencement date. As the Company's leases do not provide an implicit rate, the Company used its estimated incremental borrowing rate based on the information available at commencement date in determining the present value of lease payments. The lease term used to calculate ROU assets and lease liabilities only includes renewal and termination options that are deemed reasonably certain to be exercised.

The Company recognized lease liabilities, with corresponding ROU assets, based on the present value of unpaid lease payments for existing operating leases longer than twelve months. The ROU assets were adjusted per ASC 842 transition guidance for existing lease-related balances of accrued and prepaid rent, and unamortized lease incentives provided by lessors. Operating lease cost is recognized as a single lease cost on a straight-line basis over the lease term and is recorded in general and administrative expenses. Variable lease payments for common area maintenance, property taxes and other operating expenses are recognized as expense in the period when the changes in facts and circumstances on which the variable lease payments are based occur. The Company has elected not to separate lease and non-lease components for all property leases for the purposes of calculating ROU assets and lease liabilities.

Stock-Based Compensation

The Company measures the fair value of stock-based compensation issued to employees and non-employees using the stock price observed in the arms-length private placement transaction nearest the measurement date (for stock transactions), or the fair value of the award (for non-stock transactions), which are considered to be more reliably determinable measures of fair value than the value of the services being rendered. The measurement date is the earlier of (1) the date at which commitment for performance by the counterparty to earn the equity instruments is reached, or (2) the date at which the counterparty's performance is complete.

Basic and Diluted Net Income per Share Calculations

The Company computes per share amounts in accordance with FASB ASC Topic 260 "Earnings per Share" ("EPS"), which requires presentation of basic and diluted EPS. Basic EPS is computed by dividing the income available to common stockholders by the weighted-average number of common shares outstanding for the period. Diluted EPS is based on the weighted-average number of shares of common stock and common stock equivalents outstanding during the periods; however, potential common shares are excluded for period in which the Company incurs losses, as their effect is anti-dilutive (see Note 4).

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Recent Accounting Pronouncements

Income Taxes

In December 2019, the FASB issued ASU 2019-12, “Income Taxes (Topic 740): Simplifying the Accounting for Income Taxes” which removes certain exceptions related to intra-period tax allocations and deferred tax accounting on outside basis differences in foreign subsidiaries and equity method investments. Additionally, it provides other simplifying measures for the accounting for income taxes. The new standard is effective for fiscal years beginning after December 15, 2022. The Company has concluded that the impact on its consolidated financial statements and related disclosures is not material.

Accounting Pronouncements Issued But Not Yet Adopted

In December 2023, the FASB issued ASU 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. The ASU requires that an entity disclose specific categories in the effective tax rate reconciliation as well as reconciling items that meet a quantitative threshold. Further, the ASU requires additional disclosures on income tax expense and taxes paid, net of refunds received, by jurisdiction. The new standard is effective for annual periods beginning after December 15, 2024 on a prospective basis with the option to apply it retrospectively. The adoption of this guidance will result in the Company being required to include enhanced income tax related disclosures. The Company is currently evaluating the impact this standard will have on its consolidated financial statements.

Management does not believe that any other recently issued, but not yet effective, accounting standards, if currently adopted would have a material effect on the accompanying consolidated financial statements.

Note 4 — Net Income Per Share

The Company computes net income per share by dividing its net loss for the period by the weighted average number of common shares outstanding during the period less the weighted average common shares subject to restrictions imposed by the Company.

	Year Ended December 31,	
	2025	2024
Net income per share - Basic:		
Net income (loss)	\$ (908,166)	\$ (225,031)
Shares used to compute basic net income per share:		
Weighted average common shares outstanding – basic	2,725,439	2,725,439
Net income (loss) per share – Basic	\$ (0.33)	\$ (0.08)

Net income per share - Diluted:		
Net income (loss)	\$ (908,166)	\$ (225,031)
Weighted average common shares outstanding – basic	2,725,439	2,725,439
Weighted average common shares – dilutive effect of options	-	-
Weighted average common shares – Series 1 Convertible Preferred Stock	-	-
Weighted average common shares outstanding – diluted	2,725,439	2,725,439
Net income (loss) per share - Diluted	\$ (0.33)	\$ (0.08)

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The following Series 1 convertible preferred stock and options to purchase common stock have been excluded from the computation of net income per share of common stock for the periods presented because including them would have had an anti-dilutive effect:

	Year Ended December 31,	
	2025	2024
Basic:		
Series 1 convertible preferred stock	408,164	-
Options to purchase common stock	623,140	633,140
Total Basic	1,031,304	633,140
Diluted:		
Series 1 convertible preferred stock	408,164	-
Options to purchase common stock	623,140	633,140
Total Diluted	1,031,304	633,140

Note 5 — Fair Value Measurements

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. Assets and liabilities that are measured at fair value are reported using a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. This hierarchy maximizes the use of observable inputs and minimizes the use of unobservable inputs. The three levels of inputs used to measure fair value are as follows:

- Level 1 – Unadjusted quoted prices in active markets that are accessible at the measurement date of identical, unrestricted assets or liabilities.
- Level 2 – Quoted prices in markets that are not active, or inputs that are observable, either directly or indirectly, for substantially the full term of the asset or liability; and
- Level 3 – Prices or valuation techniques that require inputs that are both significant to the fair value measurement and unobservable (supported by little or no market activity).

As of December 31, 2025 and 2024, the Company did not identify any assets and liabilities that are required to be presented in the balance sheets at fair value in accordance with ASC 825, Financial Instruments.

Note 6 — Accounts Receivable

	December 31 2025	December 31, 2024
Accounts receivable	\$ 435,926	\$ 425,925
Less: Allowance for doubtful accounts	-	-
Accounts receivable, Net	\$ 435,926	\$ 425,925

The Company had no bad debts during the years ended December 31, 2025 and 2024.

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Note 7 — Prepaid Expenses

Prepaid expense consisted of the following as of December 31, 2025 and 2024:

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Deferred platform fees	\$ 304,917	\$ 299,609
Deferred royalties	1,064	1,219
Other	27,572	142,968
Total Prepaid Expenses	<u>\$ 333,553</u>	<u>\$ 443,796</u>

Note 8 — Property and Equipment

Property and equipment consisted of the following as of December 31, 2025 and 2024:

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Leasehold improvements	\$ 2,433	\$ 2,433
Furniture and fixtures	62,512	62,512
Computer equipment	42,263	42,263
Property and equipment cost	<u>107,208</u>	<u>107,208</u>
Less: accumulated depreciation	(94,972)	(84,538)
Property and equipment, net	<u>\$ 12,236</u>	<u>\$ 22,670</u>

Depreciation expense was \$10,434 and \$11,380 during the years ended December 31, 2025 and 2024, respectively.

Note 9 — Right-to-use assets and lease liability

In September 2021, the Company entered into a lease agreement, whereby the Company entered into a lease for office space in New York, NY, commencing November 1, 2021 and expiring on January 31, 2027 at an initial rate of \$7,311 per month with escalating payments. The lease contains other terms and conditions, including termination provisions, which are standard and customary for leases in New York City. The Company's Chief Executive Officer, who is also a member of the Board of Directors, personally entered into a limited guaranty with respect to certain obligations of the Company under the lease agreement.

Right-to-use assets are summarized below:

	<u>December 31, 2025</u>
Office lease	\$ 428,052
Less accumulated amortization	(338,312)
Right-to-use assets, net	<u>\$ 89,740</u>

Lease liability is summarized below:

	<u>December 31, 2025</u>
Office lease	\$ 105,363
Less: short term portion	(97,155)
Long term portion	<u>\$ 8,208</u>

Weighted Average Remaining Lease Term - operating leases	13 Months
Weighted Average Discount Rate - operating leases	3.0%

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Maturity analysis under the lease agreement is as follows:

For the years ended December 31,	
2026	\$ 98,504
2027	8,229
Total	<u>106,733</u>
Less: Present value discount	(1,370)
Lease liability	<u><u>\$ 105,363</u></u>

Lease expense for the year ended December 31, 2025 was comprised of the following:

Operating lease expense	\$ 84,543
Short-term lease expense	-
Variable lease expense	-
	<u><u>\$ 84,543</u></u>

Note 10 — Capitalized Software Development

Capitalized software development costs at December 31, 2025 and 2024 were as follows:

	December 31, 2025	December 31, 2024
Software development cost	\$ 10,088,205	\$ 8,829,150
Less: accumulated amortization	(6,588,318)	(5,728,589)
Less: Impairment of software development cost	(2,575,613)	(1,732,828)
Software development cost, net	<u><u>\$ 924,274</u></u>	<u><u>\$ 1,367,733</u></u>

During the years ended December 31, 2025 and 2024, amortization expense related to capitalized software was \$859,730 and \$633,120, respectively. Management deemed that the net software development cost carrying amount related to certain of our released mobile games was likely not recoverable, thus we took an impairment charge of \$842,785 and \$214,422 as of December 31, 2025 and 2024, respectively

Note 11 – Digital Assets and Currencies

The Company's digital currencies, which consist primarily of Ethereum, amounted to \$0 and \$2,480 as of December 31, 2025 and 2024, respectively

The Company recorded a realized gain on the sale of digital assets of \$50,171 and \$285,500 and a loss on impairment of digital assets of \$0 and \$183,694, during the years ended December 31, 2025 and 2024, respectively.

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Note 12 - Related Party Transactions

Games Revenue Share and Stock Repurchase Agreement

On December 28, 2018, the Company entered into a Games Revenue Share and Stock Repurchase Agreement (the “*Rapid-Launch Games Agreement*”) with TapGames, a Pakistani registered firm (“TapGames”), Khurram Samad, a major shareholder, (the “Stockholder”), Rizwan Yousuf and Tap2Play, LLC, a wholly-owned subsidiary of the Company, whereby the Company repurchased from the Stockholder 238,950 shares (the “Repurchased Shares”) of the Company’s common stock, for a per share purchase price of \$0.61, or an aggregate purchase price of \$144,639 as further described below.

In consideration for the Repurchased Shares, the Company agreed to share all revenue, net of any and all third-party platform fees, generated from the Company’s *Rapid-Launch Games* identified in the *Rapid-Launch Games Agreement* (the “Subject Games”) with TapGames, an entity in which the Stockholder has an equity interest. Pursuant to the terms of the *Rapid-Launch Games Agreement* and effective as of January 1, 2019, 60% of all such revenue relating to the Subject Games will be paid to TapGames with the Company retaining the remaining 40%. The Company and its Tap2Play subsidiary will retain all intellectual property rights and title to the Subject Games but will not be responsible for any updates or maintenance with respect to the Subject Games, including any advertising or marketing expenses.

Game Development

As of December 31, 2025 and 2024, the Company had balances due to related parties, related to software development services, of \$1,788 and \$4,298, respectively.

Investment from Officers and Directors

On April 18, 2025, the Company’s Chief Executive Officer and the President and Chief Financial Officer, each made an equity investment into the Company for an aggregate purchase of \$150,000 funded over a twelve-month period (see Note 14).

Due to Directors

As of December 31, 2024, the Company had balances due to related parties, related to quarterly director fees, of \$10,000. No related party fees were outstanding as of December 31, 2025.

Note 13 — Commitments and Contingencies

Minimum Developer Commitments

As of December 31, 2025, future developer commitments were approximately \$920,243 and expected to be incurred through July 2027. These developer commitments reflect the Company’s estimated minimum cash obligations to external software developers (“third-party developers”) to design and develop its software applications but do not necessarily represent the periods in which they will be expensed. The Company advances funds to these third-party developers, in installments, payable upon the completion of specified development milestones. Pursuant to the asset sale transaction completed on January 31, 2026, these commitments were transferred to the buyer (see Note 16).

Note 14 — Stockholders’ Equity

Common Stock

At December 31, 2025 and 2024, the authorized common stock of the Company consisted of 25,000,000 shares of common stock, par value \$0.001 per share, with 2,725,439 shares of such common stock issued and outstanding.

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Preferred Stock

At December 31, 2025 and 2024, the (i) authorized preferred stock of the Company consisted of 1,124,336 and 1,532,500 shares, respectively, of blank check preferred stock, par value \$0.001 per share and (ii) 408,164 and no shares, respectively, of Series 1 Convertible Preferred Stock authorized, issued and outstanding. Shares of Series 1 Convertible Preferred Stock have the material terms described below.

Series 1 Convertible Preferred Stock

On April 18, 2025, the Company entered into two Preferred Stock Purchase Agreements (the “Purchase Agreements”) with Ilya Nikolayev, the Company’s Chief Executive Officer and a member of the Company’s Board, and with Andrew Merkatz, the Company’s President, Chief Financial Officer and a member of the Board, each for the purchase of up to 204,082 shares of the Company’s newly created Series 1 Convertible Preferred Stock for a purchase price of \$75,000 (the “Purchase Price”), or at a per share price of \$0.3675 (which was calculated based on the Company’s volume-weighted average price of common stock as quoted on OTC Markets for the thirty trading days prior to April 15, 2025).

Each share of Series 1 Convertible Preferred Stock may be convertible into one (1) share of the Company’s common stock and shall have four (4) times the voting rights for each share of common stock issuable upon conversion on all matters with respect to which holders of other outstanding classes of the Company’s capital stock vote. The Purchase Price has and will be paid as follows: (i) \$15,000 on or before May 2, 2025; (ii) \$2,500 on or before May 20, 2025; and (iii) \$2,500 on or before each of the sixth (6th) and twentieth (20th) calendar day of each month thereafter until the entire Purchase Price has been paid in full.

The shares of Series 1 Convertible Preferred Stock serve as collateral under the Purchase Agreements for the remaining payments of the Purchase Price. So long as Messrs. Nikolayev and Merkatz are not in default of any of his payment obligations under the Purchase Agreements, he will have the sole right to vote the Series 1 Convertible Preferred Stock for any matters for which the Series 1 Convertible Preferred Stock is entitled to vote as well as receive any dividends to which the Series 1 Convertible Preferred Stock is entitled to received.

Common Stock Options

In December 2015, the Company approved the 2015 Equity Incentive Plan, as amended (the “Plan”). The Plan provides for the grant of incentive stock options, non-statutory stock options, restricted stock awards, RSU’s, performance stock awards and other stock-based awards (collectively, “Stock Awards”). The initial Plan provided the Company the ability to grant Stock Awards to its employees, directors and consultants of up to 187,500 shares of common stock.

On January 23, 2018 via written consent of a majority of its stockholders, the Company increased the number of shares of common stock underlying the Plan from 187,500 to 562,500 Stock Awards.

On November 25, 2019, at a special meeting of the stockholders, a majority of the stockholders approved an amendment to the Plan to add an “evergreen” provision to the Plan whereby the number of shares reserved for issuance under the Plan will automatically adjust on each March 31 and September 30 such that the number of shares of the Company’s common stock available for issuance pursuant to Stock Awards under the Plan will continue to represent fifteen percent (15%) of the total number of shares of the Company’s common stock outstanding on such adjustment dates, on a fully diluted basis. As of December 31, 2025, there are 623,140 shares of common stock outstanding under the Plan. However, there are currently no additional shares available for issuance under the Plan.

A summary of stock option activity under the Plan for the years ended December 31, 2025 is as follows:

	Number of Options	Weighted average exercise price	Weighted average life (years)	Intrinsic value of Options
Outstanding, January 1, 2025	633,140	\$ 2.39	4.45	-
Granted	-	-	-	-
Exercised	-	-	-	-
Expired/Cancelled	(10,000)	1.54	-	-
Outstanding, December 31, 2025	<u>623,140</u>	<u>\$ 2.40</u>	<u>3.67</u>	<u>-</u>

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The aggregate intrinsic value in the preceding table is calculated as the difference between the exercise price of the underlying awards and the quoted closing price of the Company's common stock on the OTC Markets of \$0.38 per share as of December 31, 2025 (the last trading day of the year).

Note 15— Income Taxes

The effective rate differs from the statutory rate of 21% as of December 31, 2025 and 2024 due to the following:

The income tax provision (benefit) consists of the following:	2025	2024
Current	\$ (1,000)	\$ -
Under accrual of prior period taxes		22,000
Deferred	-	-
Net deferred tax asset (liability)	\$ (1,000)	\$ 22,000

A reconciliation of the U.S. Federal Statutory income tax rate to the Company's effective income tax rate is as follows:

	2025	2024
Federal statutory income tax rate	21.0%	21.0%
State taxes, net of Federal benefit	8.4%	8.4%
Valuation allowance	(29.4%)	(29.4%)
Effective income tax rate	-%	-%

Net deferred tax assets as of December 31, 2025 and 2024 consist of the following:

	2025	2024
Net operating loss carryforwards	\$ 303,000	\$ 332,000
Stock based compensation	1,216,000	1,216,000
Intangible assets	194,000	470,000
Software development costs	(272,000)	(402,000)
Valuation allowance	(1,441,000)	(1,616,000)
Net deferred tax asset	\$ -	\$ -

As of December 31, 2025, the Company has federal net operating loss carryforwards ("NOL's") of approximately \$1,032,000 that will be available to reduce future taxable income, if any. Sections 382 and 383 of the Internal Revenue Code of 1986, as amended, provide for annual limitations on the utilization of net operating loss and credit carry-forwards if the Company were to undergo an ownership change, as defined in Section 382 of the Code. In general, an ownership change occurs whenever the percentage of the shares of a corporation owned, directly or indirectly, by 5-percent shareholders, as defined in Section 382 of the Code, increases by more than 50 percentage points over the lowest percentage of the shares of such corporation owned, directly or indirectly, by such 5-percent shareholders at any time over the preceding three years. In the event such ownership change occurs, the annual limitation may result in the expiration of the net operating losses prior to full utilization.

The Company performs an analysis each year to determine whether the expected future income will more likely than not be sufficient to realize the deferred tax assets. No tax benefit has been reported in the financial statements since the potential tax benefit is offset by a valuation allowance of the same amount.

During the year ended December 31, 2025, the Company increased the valuation allowance by \$175,000. During the year ended December 31, 2024, the Company increased the valuation allowance by \$487,000. As of December 31, 2025, the Company has a valuation allowance on the net deferred assets due to the continued likelihood that realization of any future benefit from deductible temporary differences and net operating loss carryforwards cannot be sufficiently assumed.

As of December 31, 2025, open tax years include the period from January 1, 2018 through December 31, 2025.

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The Company applies the standard relating to accounting (ASC 740-10) for uncertainty in income taxes, which prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. The Company is required to recognize in the financial statements the impact of a tax position, if that position is more likely than not of being sustained on audit, based on the technical merits of the position. There were no significant unrecognized tax benefits recorded as of December 31, 2025 and 2024.

Note 16 – Subsequent Events

In accordance with ASC 855 “Subsequent Events”, the Company evaluated subsequent events after December 31, 2025 through the date these unaudited consolidated financial statements were issued and has no transactions or events requiring disclosure except as set forth below.

The Business Transition and the Divestiture

In connection with the transition from the Company’s current mobile gaming business to a vocational information and technology business (the “Business Transition”), on February 1, 2026, the Company entered into an Asset Purchase Agreement with Tapinator Holdings Corp., a New York corporation (the “Acquiring Entity”). Pursuant to the terms of the Purchase Agreement, the Company sold all of its gaming assets to the Acquiring Entity in exchange for the following: (i) Acquiring Entity’s assumption of liabilities of the Company totaling approximately \$1,500,000 and (ii) the issuance by the Acquiring Entity to the Company of a Promissory Note in the principal amounts of \$500,000 (the “Promissory Note”). Additionally, the Acquiring Entity has agreed to provide transitional services to the Company through a Management Services Agreement (the “Services Agreement”) (collectively, the “Divestiture”). The Acquiring Entity is equally owned by Andrew Merkatz and Ilya Nikolayev, who are executive officers and directors of the Company. The Divestiture closed on January 31, 2026 at 11:59 p.m. Eastern Time. The Purchase Agreement and the Divestiture were approved via written consent by the Company’s independent director and its stockholders holding more than 50% of the Company’s voting power.

Pursuant to the terms of the Promissory Note and beginning on May 1, 2026, the Acquiring Entity will make monthly principal payments of \$10,000 for a period of 50 months thereafter. The Promissory Note will bear interest at 3.8% per annum compounded annually and, in the event of Change of Control (as defined in the Promissory Note) of the Company, any then remaining principal and interest will be forgiven. Pursuant to the terms of the Services Agreement, the Acquiring Entity will not receive any compensation from the Company for providing the services described therein, which include, among other things, implementing the Company’s Business Transition and maintaining the Company’s OTC Markets filings. The initial term of the Services Agreement is for two years.

The Company’s Chief Executive Officer, Ilya Nikolayev, its President and Chief Financial Officer, Andrew Merkatz, and its independent director, Hilary Herscher, will remain in their current roles with the Company. For the avoidance of doubt, Messrs. Nikolayev and Merkatz’s executive employment agreements have been terminated, and neither will continue to be compensated by the Company but each of Messrs. Nikolayev and Merkatz will continue to provide services to the Company pursuant to the Services Agreement for no compensation.

The Company changed its name to Trade School Go, Inc. with the Delaware Secretary of State on February 2, 2026 and promptly filed for a name and ticker symbol change with FINRA to effect the name change with OTC Markets. The FINRA application is currently pending.

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The following unaudited pro forma financial information gives effect to the Divestiture in exchange for the Promissory Note as if the Divestiture had occurred on December 31, 2025.

PRO FORMA BALANCE SHEET ((UNAUDITED))

	<u>December 31, 2025</u>	<u>Adjustment</u>	<u>Proforma</u>
Assets			
Current assets:			
Cash	\$ 11,725	\$ (11,725)(a)	-
Accounts receivable	435,926	(435,926)(a)	-
Prepaid expenses	333,553	(333,553)(a)	-
	-	-	-
Note receivable – related party – current portion	-	120,000 (b)	120,000
Total current assets	<u>781,204</u>	<u>(661,204)</u>	<u>120,000</u>
Property and equipment, net	12,236	(12,236)(a)	-
Right-to-use asset	89,740	(89,740)(a)	-
Software development costs, net	924,274	(924,274)(a)	-
Note receivable – related party – non-current portion	-	380,000 (b)	380,000
Security deposits	29,244	(29,244)(a)	-
Total assets	<u>\$ 1,836,698</u>	<u>\$ (1,336,698)</u>	<u>\$ 500,000</u>
Liabilities and stockholders' equity			
Current liabilities:			
Accounts payable and accrued expenses	\$ 360,545	\$ (360,545)(a)	-
Due to related parties	1,788	(1,788)(a)	-
Deferred revenue	1,036,617	(1,036,617)(a)	-
Income tax payable	7,967	(7,967)(a)	-
Lease Liability – short term	97,155	(97,155)(a)	-
Total current liabilities	<u>1,504,072</u>	<u>(1,504,072)</u>	<u>-</u>
Long term liabilities:			
Lease liability – long term	8,208	(8,208)(a)	-
Total long-term liabilities	<u>8,208</u>	<u>(8,208)</u>	<u>-</u>
Total liabilities	<u>1,512,280</u>	<u>(1,512,280)</u>	<u>-</u>
Commitments and Contingencies	-	-	-
Stockholders' Equity:			
Preferred stock, \$0.001 par value, 1,532,500 shares authorized with any series of designation;	-	-	-
Series 1 convertible preferred stock, \$0.001 par value, 408,164 shares designated at December 31, 2025; 408,164 shares issued and outstanding at December 31, 2025	408	-	408
Common stock, \$0.001 par value; 25,000,000 shares authorized; 2,725,439 shares issued and outstanding at December 31, 2025	2,726	-	2,726
Additional paid-in capital	14,400,421	-	14,400,421
Subscription receivable	(40,000)	-	(40,000)
Accumulated deficit	(14,039,137)	175,582 (c)	(13,863,555)
Total stockholders' equity	<u>324,418</u>	<u>175,582</u>	<u>500,000</u>
Total liabilities and stockholders' equity	<u>\$ 1,836,698</u>	<u>\$ (1,336,698)</u>	<u>\$ 500,000</u>

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The unaudited pro forma financial information includes the following adjustments:

- (a) Reflects the transfer and derecognition of the Company's assets and related liabilities sold in the transaction.
- (b) Records the \$500,000 note receivable issued to the Company as consideration in connection with the sale.
- (c) Reflects the estimated gain on the disposition of assets and related liabilities, representing the difference between the carrying value of the net assets transferred and the \$500,000 note receivable received as consideration, and the related impact on retained earnings.