

Related Blocks, Inc.

Via Filippo Turati , 30 20121 Milano, Metropolitan City of Milan, Italy

917-336-2733

www.relatedblocks.com

info@relatedblocks.com

Annual Report

For the year ending [December 31,2025] (the “Reporting Period”)

Outstanding Shares

The number of shares outstanding of our Stock was:

595,305 as of 12/31/25 Common (Current Reporting Period Date or More Recent Date)

1,000,000 as of 12/31/25 Preferred

595,305 as of 12/31/24 Common (Most Recent Completed Fiscal Year End)

1,000,000 as of 12/31/24 Preferred

Shell Status

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

Yes: No:

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

Yes: No:

Change in Control

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

Yes: No:

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

⁴ “Change in Control” shall mean any events resulting in:

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

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

The exact name of the issuer is Carsmartt, Inc. (herein sometimes called the "Company" or the "Issuer").

- We were incorporated as Cynergi Holdings, Inc., on February 27, 2007, in the State of Nevada for the purpose of is the acquisition and exploration of mineral resource. On January 16, 2009, the company changed its name to Sports Supplement Group, Inc to reflect a change in direction. On January 17, 2017, we entered into the Exchange Agreement with Luthor Web Development, Inc., a Florida corporation ("LWD"), whereby we acquired all of the issued and outstanding common stock of LWD. On January 17, 2017, LWD transferred all of its assets and liabilities to LWD Acquisition, Inc., our wholly owned subsidiary. On March 28, 2017, the Company filed with FINRA to change the company name to CarSmartt, Inc. and requested a symbol change. FINRA has approved these corporate actions and the Company name has changed to CarSmartt, Inc. On September 25 the company name was officially changed to **Related Blocks, Inc.**

Current State and Date of Incorporation or Registration: Active 02/27/2007

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

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

none

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

none

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

Stock split 1/1000 on 8/21/25

Address of the issuer's principal executive office:

Via Filippo Turati , 30 20121 Milano, Metropolitan City of Milan, Italy

Address of the issuer's principal place of business:

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

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

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

2) Security Information

Transfer Agent

Name: Empire Stock Transfer
Phone: 702-818-5898
Email: info@empirestock.com
Address: 1859 Whitney Mesa DR.Henderson, NV 89014

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: CRSM
Exact title and class of securities outstanding: Common/Preferred
CUSIP: 14575N 105
Par or stated value: \$0.00001
Total shares authorized: 900,000,000 as of date: 12/31/2025
Total common shares outstanding: 595,305 as of date: 12/31/2025
Total Preferred shares outstanding: 1,000,000 as of date: 12/31/2025
Total number of shareholders of record: 67 as of date: 12/31/2025

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

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

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

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

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

Security Description:

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

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

None

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

Voting and Conversion rate is 1/500

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

None

4. Describe any material modifications to rights of holders of the company's securities that have occurred over the reporting period covered by this report.

None

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.

As of December 31 2025, there are **595,305** shares of the Company's common stocks issued and outstanding and **1,000,000** of Company's preferred stocks.

A. Changes to the Number of Outstanding Shares for the two most recently completed fiscal years and any subsequent period.

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

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

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

Example: A company with a fiscal year end of December 31st 2023, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2022 through December 31, 2023 pursuant to the tabular format above.

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

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

B. Promissory and Convertible Notes

Indicate by check mark whether there are any outstanding promissory, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities :

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

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder. *** You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

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

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

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. Ensure that these descriptions are updated on the Company's Profile on www.OTCMarkets.com.

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

Related Blocks, Inc. is an Cryptocurrency Treasury company.

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

C. Describe the issuers' principal products or services.

Technology

5) Issuer's Facilities

The goal of this section is to provide investors with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer and the extent in which the facilities are utilized.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer. Describe the location of office space, data centers, principal plants, and other property of the issuer and describe the condition of the properties. Specify if the assets, properties, or facilities are owned or leased and the terms of their leases. If the issuer does not have complete ownership or control of the property, describe the limitations on the ownership.

The Company leases approximately 700 sf office space at Via Filippo Turati , 30 20121 Milano, Metropolitan City of Milan, Italy

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

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

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

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

Names of All Officers, Directors, and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of 5% or more)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate entity
SWARM ROBOTICS, INC	<u>Director</u>	<u>Via posillipo 129 Napoli Italy</u>	<u>255,000</u>	<u>common</u>	<u>47</u>	<u>Diego Visconti</u>
SWARM ROBOTICS, INC	<u>Director</u>	<u>Via posillipo 129 Napoli Italy</u>	<u>1,000,000</u>	<u>Preferred</u>	<u>100</u>	<u>Diego Visconti</u>
Danilo Cacace	<u>Director</u>	<u>Via Tommaso D aquino 79 Rome Italy</u>	<u>0</u>	<u>Common</u>	<u>0</u>	<u>_____</u>
<u>Diego Visconti</u>	<u>Director</u>	<u>Via Tommaso D aquino 79 Rome Italy</u>	<u>0</u>	<u>Common</u>	<u>0</u>	<u>_____</u>

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

7) Legal/Disciplinary History

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

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

None

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

None

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

None

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

None

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

None

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

None

- B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party to or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

None

8) Third Party Service Providers

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

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

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Morgan E Petitti
Address 1: Morgan E. Petitti esq
Address 2: 118 W Streetsboro rd. 317 Hudson , OH 44236
Phone: 303 697 8548
Email: petitilaw@gmail.com

Accountant or Auditor

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

Investor Relations

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

All other means of Investor Communication:

X (Twitter): _____
Discord: _____
LinkedIn _____
Facebook: _____
[Other] _____

Other Service Providers

Provide the name of any other service provider(s) that **that assisted, advised, prepared, or provided information with respect to this disclosure statement**. This includes counsel, broker-dealer(s), advisor(s), consultant(s) or any entity/individual that provided assistance or services to the issuer during the reporting period.

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

9) Disclosure & Financial Information

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

Name: **Diego Visconti**
Title: **Director**
Relationship to Issuer: **Director**

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):

Name: _____
Title: _____
Relationship to Issuer: _____

Describe the qualifications of the person or persons who prepared the financial statements:⁵ **accounting**

Provide the following qualifying financial statements:

- Audit letter, if audited;
- Balance Sheet;
- Statement of Income;
- Statement of Cash Flows;
- Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- Financial Notes

Financial Statement Requirements:

- Financial statements must be published together with this disclosure statement as one document.
- Financial statements must be “machine readable”. Do not publish images/scans of financial statements.
- Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
- Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

⁵ The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS and by persons with sufficient financial skills.

CARSMARTT, INC			
BALANCE SHEET			
<u>ASSETS</u>		<u>December 31,</u>	<u>December 31,</u>
		<u>2025</u>	<u>2024</u>
CURRENT ASSETS:			
Cash		\$ 200	\$ 983
Inventory		-	-
Other		-	-
Total Current Assets		<u>200</u>	<u>983</u>
Investments		525,048	
Deposit - Acquisition		-	1,765,707
Computer software		-	72,000
Loan receivable		<u>233,715</u>	<u>234,396</u>
Total Assets		<u>\$ 758,963</u>	<u>\$ 2,073,086</u>
<u>LIABILITIES AND STOCKHOLDERS' EQUITY</u>			
CURRENT LIABILITIES:			
Due to related party		\$ 148,804	\$ 148,804
Total Current Liabilities		<u>148,804</u>	<u>148,804</u>
Commitments and Contingencies		<u>-</u>	<u>-</u>
STOCKHOLDERS' EQUITY			
Common stock; 900,000,000 shares authorized, 596,304,566 issued and outstanding, \$0.00001 par value		\$ 5,963	\$ 5,963
Preferred stock, \$0.01 par value, 1,000,000 shares authorized, 1,000,000 shares issued and outstanding		10,000	10,000
Subscribed stock		-	-
Additional paid-in capital		1,128,540	2,088,624
Accumulated deficit		(534,344)	(180,305)
Total Stockholders' Equity		<u>610,159</u>	<u>1,924,282</u>
Total Liabilities and Stockholders' Equity		<u>\$ 758,963</u>	<u>\$ 2,073,086</u>

CARSMARTT, INC
STATEMENT OF EARNINGS

	Year Ended <u>December 31, 2025</u>	Year Ended <u>December 31, 2024</u>
REVENUES:		
Consulting fees	\$ 2,400	\$ 34,020
OPERATING EXPENSES :		
Impairment loss software	72,000	
Contract labor	-	8,585
Professional fees	3,600	16,184
General and administrative	264	1,945
Total Operating Expenses	<u>75,864</u>	<u>26,714</u>
INCOME FROM OPERATIONS	(73,464)	7,306
OTHER INCOME (EXPENSE)		
Unrealized loss of securities	(280,575)	
Interest expense		
NET INCOME	<u>\$ (354,039)</u>	<u>\$ 7,306</u>

CARSMARTT, INC
STATEMENTS OF STOCKHOLDERS' EQUITY
FOR THE YEAR ENDED DECEMBER 31, 2025

	Common Stock		Preferred Stock		Paid in Capital	Retained Earnings	Total Stockholders' Equity
	Shares	Amount	Shares	Amount			
Balance - December 31, 2023	596,304,566	\$ 5,963	1,000,000	\$ 10,000	\$ 2,088,624	\$ (80,023)	\$ 2,024,564
Net Income						7,306	7,306
Balance - December 31, 2024 - As Reported	596,304,566	\$ 5,963	1,000,000	\$ 10,000	\$ 2,088,624	\$ (72,717)	\$ 2,031,870
Prior period adjustment -Understatement Expenses						(107,588)	(107,588)
Balance - December 31, 2024 - As Adjusted	596,304,566	\$ 5,963	1,000,000	\$ 10,000	\$ 2,088,624	\$ (180,305)	\$ 1,924,282
Net Loss						(354,039)	(354,039)
Reverse acquisition deposit					(1,765,707)		(1,765,707)
Securities received - paid in capital					805,623		805,623
Balance - December 31, 2025	596,304,566	\$ 5,963	1,000,000	\$ 10,000	\$ 1,128,540	\$ (534,344)	\$ 610,159

CARSMARTT, INC
STATEMENT OF CASH FLOWS

	Year Ended <u>December 31, 2025</u>	Year Ended <u>December 31, 2024</u>
<u>OPERATING ACTIVITIES:</u>		
Net Income	\$ (354,039)	\$ 7,306
Adjustments to reconcile Net(Loss) to Net Cash provided by (used for) Operating Activities:		
Unrealized loss on securites	280,575	
Impairment loss software	72,000	
	<u>-</u>	<u>-</u>
Net Cash - Operating Activities	<u>(1,464)</u>	<u>7,306</u>
<u>INVESTING ACTIVITIES:</u>		
Loan receivable	681	(9,945)
	<u>-</u>	<u>-</u>
Net Cash - Investing Activities	<u>681</u>	<u>(9,945)</u>
<u>FINANCING ACTIVITIES:</u>		
Proceeds from Issuance of Common Stock		
Loan related party	<u>-</u>	<u>-</u>
Net Cash - Financing Activities	<u>-</u>	<u>-</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(783)	(2,639)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>983</u>	<u>3,622</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$ 200</u>	<u>\$ 983</u>

Note 1. Organization, History and Business

Related Blocks, Inc. (“the Company”) was incorporated in the State of Nevada on **February 27, 2007**. The Company operates as a **Bitcoin-treasury and digital asset investment corporation**, focused on acquiring and holding Bitcoin as its primary reserve asset through the issuance of **convertible bonds and other structured instruments**. Proceeds from these offerings are used to acquire Bitcoin and Bitcoin-mining infrastructure, either directly or through affiliated entities. The Company also develops and maintains the **Related Blocks Platform**, a financial structuring and investment interface that enables accredited and institutional investors to participate in the Company’s convertible bond offerings.

Note 2. Summary of Significant Accounting Policies

Revenue Recognition

Revenue is derived from contracts with investors and counterparties. Revenue is recognized in accordance with **ASC 605**. The Company identifies performance obligations and recognizes revenue over the period in which the Company satisfies these obligations. Any contracts that cannot be separated by performance criteria are recognized on a straight-line basis over the contractual term.

The Company evaluates the presentation of revenue on a **gross vs. net basis**, depending on whether it acts as a principal by controlling a financial asset or as an agent by arranging third-party financial or digital-asset services.

The Company primarily generates revenue from:

- **Structuring and facilitation fees** related to convertible bond offerings and digital-asset investment programs.
- **Interest income** and **fair-value gains** associated with Bitcoin-linked holdings and financing activities.

The Company’s role is limited to arranging and facilitating transactions between investors and the Company. It is **not responsible** for the custody, exchange, or delivery of Bitcoin held by third-party custodians and bears **no inventory or price-movement risk** once transactions are executed.

Revenue is therefore reported on a **net basis**, representing only the fees, interest income, or consideration earned for its facilitation and structuring services.

For the year ended **December 31, 2025**, and the year ended December **31, 2024**, revenues recognized were **\$0 from investment-structuring activities** and **\$2,400 and \$34,020**, respectively, from ancillary administrative or construction-related services.

Accounts Receivable

Accounts receivable are reported at customers’ outstanding balances, less any allowance for doubtful accounts. Interest is not accrued on overdue accounts receivable.

Allowance for Doubtful Accounts

An allowance for doubtful accounts is charged to operations at an amount deemed sufficient to cover probable losses. Management determines the adequacy of the allowance based on historical write-off percentages and customer-specific information.

Accounts receivable are charged off against the allowance when collectability is determined to be permanently impaired.

Stock-Based Compensation

The Company accounts for stock-based payments to employees under **ASC 718 “Stock Compensation.”**

Awards to non-employees are recognized under **ASC 505-50 “Equity-Based Payments to Non-Employees.”**

Compensation cost is measured at fair value on the grant date (for employees) or vesting date (for non-employees) using the **Binomial pricing model.**

Expense is recognized on a straight-line basis over the vesting period.

Loss Per Share

Earnings (loss) per share are calculated in accordance with **ASC 260-10 “Earnings Per Share.”**

Diluted EPS has not been presented, as there were no dilutive securities outstanding during the reporting period.

Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with maturities of three months or less.

Concentration of Credit Risk

The Company maintains its cash primarily with one financial institution.

Balances may exceed federally insured limits at times.

Depreciation

Equipment is stated at cost, less accumulated depreciation. Major improvements are capitalized; maintenance and repairs are expensed.

Depreciation is computed using the straight-line method over estimated useful lives of **three to five years.**

Use of Estimates

Preparation of financial statements in conformity with U.S. GAAP requires management to make estimates that affect reported assets, liabilities, and revenues.
Actual results may differ from those estimates.

Business Segments

In accordance with **ASC 280 “Segment Reporting,”** the Company has determined it operates in **one segment**—digital asset investment and financial structuring.

Advertising Expense

Advertising costs are expensed as incurred.
For the nine months and three months ended **December 31, 2025**, advertising expense was **\$0**.

Income Taxes

The Company accounts for income taxes under **ASC 740 “Income Taxes.”**
Deferred tax assets and liabilities are recognized for temporary differences between financial reporting and tax bases.
Deferred tax assets are reduced by a valuation allowance if realization is uncertain.

Prior Period Adjustments

During the year ended **December 31, 2025**, the Company identified and corrected a prior-period error related to unrecorded developer expenses of **\$107,588**.
The correction increased operating expenses and net loss by that amount and decreased “Other Assets (Investments)” accordingly.

Recent Accounting Pronouncements

Management continually evaluates new accounting pronouncements.
No new standards are expected to materially impact the Company’s financial reporting.

Basis of Consolidation

The consolidated financial statements include the Company and its wholly owned subsidiary.
All intercompany balances and transactions are eliminated.

Investments in Associates

Investments in associates are recorded at cost, less impairment losses. Dividend income is recognized when the right to receive payment is established.

Intangible Assets

Intangible assets consist primarily of purchased software and platform technology, amortized on a straight-line basis over **five years**.

For the year ended **December 31, 2025**, the Company recorded an impairment loss of **\$72,000** related to software assets.

Employee Benefits

The Company recognizes obligations for employee long-service payments in accordance with statutory requirements. Liabilities are measured using the projected unit credit method, assuming a 4% annual salary increase and based on employee turnover experience.

Impairment of Assets

At each reporting date, management reviews property, equipment, and intangible assets for indicators of impairment. When recoverable amounts fall below carrying value, the assets are written down and losses are recognized in profit or loss.

If conditions improve, impairment losses may be reversed to the extent of prior write-downs.

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, Danilo Cacace certify that:

1. I have reviewed this Disclosure Statement for Related Blocks 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.

03/25/2026 [Date]

/s/Danilo Cacace/ [CEO's Signature]

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

Principal Financial Officer:

I, Diego Visconti certify that:

1. I have reviewed this Disclosure Statement for Related Blocks, 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.

03/25/2026 [Date]

/s/Diego Visconti/ [CFO's Signature]

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