

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Green Rain Energy Holdings Inc.

A Wyoming Corporation

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SIC Code 4991

Electric Services

Annual Report

For the period ending December 31, 2025

(the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

As of 12/31/2025, the number of shares outstanding of our Common Stock was: **37,177,758**

As of 12/31/2024, the number of shares outstanding of our Common Stock was: **6,123,284,813**

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

1

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

Yes: No:

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

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

The Company was incorporated as HANDELL-GRAFF, INC. in the state of Nevada on November 23, 1993, The Company changed its name to HEALTHCOMP EVALUATION SERVICES CORPORATION on March 17, 1999. The Company changed its name to EXEMPLAR INTERNATIONAL, INC., on December 31, 2002.

The Company changed its name to THE NOW CORPORATION, on October 6, 2006.

Effective January 23, 2025, the Company changed its corporate domicile from the State of Nevada to the State of Wyoming and, in connection therewith, changed its corporate name from The Now Corporation to The Now Corporation I. Subsequently, on April 1, 2025, the Company changed its name to Green Rain Energy Holdings Inc.

Current State and Date of Incorporation or Registration: Wyoming / January 23, 2025
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:

1) Pursuant to a Purchase and Sale Agreement dated August 7th, 2018, between Eagle Oil Holding Company Inc. (now Green Stream Holdings Inc.) and the Company, the Company acquired the following assets in exchange for a \$10 million convertible note:

15% ownership of the following contracts and corresponding gold recovery of Minera Dynasty 1, Minera Linderos E and Proyecto Cecilia 1

20% membership interest in 375 Wall Construction LLC 36,642 preferred shares in Mike The Pike Productions Inc.

15% membership interest in Premier Equity Advisors LLC 20% equity stake in Zorhek Aqua Farms Inc.

15% of the title, rights and interest in Leolah Brown's autobiography 2.5% equity stake in Axilogy Consulting Corporation

13% of the Blue Print Brand and 23% of Eagle Eye Mobile Radio Application 20% membership interest in Talent-by-Talent LLC

All of the membership interest in Pure Digital Technology LLC

All Eagle Oil's interest in the Frank Farm Lease, Venango County, PA.

Pursuant to a Mutual Rescission And Amendments of Purchase and Sale Agreements dated May 13, 2020 between various parties including RBA Pharma Inc., The Now Corporation and Medican Enterprises Inc. (OTC:MDCN), Medican Enterprises Inc. canceled \$10 million convertible note plus accrued interest in the Company. The Company reduced its equity stake in RBA Pharma Inc. to 1%. This action was performed at the request of RBA Pharma Inc. that is looking to go public on various exchanges.

Impairment of Assets

Effective December 31, 2025, management evaluated the assets associated with this transaction for impairment in accordance with ASC 360, *Property, Plant, and Equipment*. The assessment was performed in response to indicators of impairment, including the absence of expected future economic benefits and changes in the underlying business circumstances.

Based on this evaluation, management determined that the carrying amount of these assets was not recoverable, as the estimated undiscounted future cash flows attributable to the assets were insufficient to recover their recorded value. Accordingly, the Company recognized a full impairment charge, reducing the carrying value of the assets to their estimated fair value of zero as of December 31, 2025.

2) Pursuant to a Purchase and Sale Agreement between Medican Enterprises Inc. and both the Company & Eagle Oil Holding Company Inc. (now Green Stream Holdings Inc.), dated January 26, 2019, the Company owns the following assets in exchange for a \$20 million convertible note:

Ownership of the book named, "Living The Hemp Life: An Argumentative Story About Marijuana", with an ISBN of 978-0-692-72998-4 published on July 19, 2016

Website named "Cannabud".

25% membership interest in Biodynamic Hemp LLC 12% non-dilutable equity stake in RBA Pharma Inc.

5% non-dilutable equity stake in Axilogy Consulting Corporation 20% non-dilutable membership interest in Medmorized LLC 20% non-dilutable equity stake in CBDVITAPETZ Inc.

3% non-dilutable equity stake in VitaCig Latino Inc.

25% non-dilutive equity stake in Vintage Scripts Pharmacy

Non-dilutive equity stake of 2% in Jamaican Earth Therapeutics Limited & a dilutive equity stake of 15%

60% ownership of the 60 acres of farmland in South Haven, Michigan (68811 Co Rd 384, South Haven, Michigan, 49090 with a parcel number of '80 09 019 017 00' in Geneva Township
10% non-dilutive equity stake in Green Gold Acquisitions Inc.

Pursuant to an Acquisition and Merger Agreement between TransGlobal Assets Inc., Kent Strickler and the Company dated November 28th, 2019, the Company sold its farmland in South Haven, Michigan in exchange for preferred shares to be issued. The Company will own 26.8% of the preferred shares outstanding. As of February 14, 2023, pursuant to an Acquisition and Merger Agreement between various parties, the preferred shares were cancelled in exchange for ownership of TransGlobal Asset's Monster Elixir subsidiary.

Review, Reassessment, and Reservation of Rights – Medican Transaction

Effective December 31, 2025, management conducted a comprehensive review of all information available to the Company in connection with the transaction involving Medican, including publicly available records and information obtained from the Company's transfer agent. Based on this review, management identified material discrepancies, including indications that certain assets contemplated under the transaction may not have been delivered to the Company as represented.

Management has also identified considerations regarding the adequacy of prior due diligence, including, but not limited to, the completeness of supporting documentation and the authority and capacity of certain signatories to the underlying agreements. Management noted that a single individual executed agreements on behalf of multiple entities involved in the transaction.

While such arrangements may be permissible where appropriate authorization exists, management is conducting a further review to confirm that all agreements were duly authorized, properly executed, and consistent with applicable corporate governance requirements.

In addition, as part of its due diligence review, management has identified certain valuation considerations related to the issuance of the \$20,000,000 convertible note, including the valuation of certain entities and underlying assets, such as real property. Management is evaluating whether the recorded values are supported and consistent with applicable accounting guidance, including ASC 820 (Fair Value Measurement).

As a result, management continues to evaluate the validity, enforceability, and substance of the transaction based on the information currently available.

The Company has formally requested additional documentation and evidentiary support from Medican and is currently awaiting a response. Pending receipt and verification of such information, management has applied a conservative accounting approach in accordance with U.S. GAAP, including ASC 360 (Property, Plant, and Equipment), ASC 450 (Contingencies), ASC 820 (Fair Value Measurement), and ASC 855 (Subsequent Events), as applicable.

Based on the information currently available and deemed reliable, management has concluded that the recognition of assets and corresponding liabilities associated with this transaction should not exceed \$250,000, representing management's best estimate of fair value under the circumstances. Accordingly, the Company has adjusted the carrying amounts of such assets and liabilities to this amount as of December 31, 2025.

In addition, the Company has reassessed the related convertible note, previously recorded at approximately \$20,000,000 plus accrued interest. Given the unresolved uncertainties surrounding the transaction, including questions related to its underlying validity and supporting documentation, management has determined that the note should be recorded at \$250,000, with no conversion feature recognized and no additional accrued interest recorded, until such time as sufficient and verifiable documentation is provided to substantiate the original terms.

This treatment reflects management's current best estimate based on available information and does not constitute a waiver of any rights, claims, or defenses available to the Company. The Company expressly reserves all rights with respect to the transaction, including the right to challenge, rescind, or otherwise seek remedies related to the underlying agreements and any associated instruments.

Management will continue to monitor this matter and will update its assessment as additional information becomes available. Any necessary adjustments will be recorded in the appropriate reporting period in accordance with applicable accounting standards.

3) Pursuant to a Share Purchase-Agreement dated November 21st, 2022 between the Company and Charles Stevens, the Company purchased a 40% membership interest in CJB Uphill Marketings and Holdings LLC. This California Company manufactures a CBD-Based Tattoo Lotion For All Stages of Tattoos. The consideration paid was a

convertible note issued to Charles Stevens in the amount of \$650,000.

The Company has completed a review of this transaction and has initiated communication with the current holder of the note. Based on this ongoing evaluation, the Company expects to record any necessary adjustments to the carrying value of the related instruments during the quarter ending March 31, 2026, in accordance with applicable U.S. GAAP.

4) Pursuant to a Stock Purchase Agreement dated October 22nd, 2024 between the Company and VGTel Inc., the Company acquired subsidiaries, Green Rain Solar Inc. and M Love Vintage Holdings Inc. As consideration, the Company was to give 50% of the controlling preferred stock to VGTel Inc. As of October 23rd, 2024, Ken Williams resigned with the contemporaneous appointment of Alfredo Papadakis, CEO of VGTel.

5) During the fourth quarter of 2024, the Company re-evaluated its Green Stream and Medican assets and decided to write down these assets for the following reasons:

Green Stream Assets: The write-down was driven by a strategic shift in focus toward developing the newly acquired Green Rain Solar Inc. and M Love Vintage Holdings Inc. assets.

Medican Assets: Due to a significant market correction in the cannabis sector, the Company deemed it necessary to write down the Medican assets to reflect current market conditions. This adjustment was made in accordance with applicable accounting guidance to ensure that the assets are stated at their estimated fair value. A valuation analysis will be performed in 2025 to reassess their value. Subsequently, the Company has undertaken a comprehensive re-evaluation of the entire transaction, including the underlying assets and related agreements. Management intends to perform a further valuation analysis in 2026 to reassess the recoverability and fair value of these assets based on updated information and market conditions.

The Company is also re-negotiating convertible debts related to these assets and plans to adjust the convertible notes during fiscal 2025 upon successful completion of negotiations. Additionally, the Company divested its oil and gas leases in Venango County, PA to offset consulting expenses. This proactive approach aims to strengthen the Company's financial position and align debt obligations with its revised strategic direction.

Review of Legacy Convertible Notes and Service-Based Obligations

Effective December 31, 2025, the Company performed a comprehensive review of its legacy convertible notes arising from business, consulting, employment, and director service agreements. This review was based on prior management records and financial statements previously filed with OTC Markets.

Based on the information currently available, management determined that approximately \$302,000 of services were substantiated as having been delivered to the Company. Of this amount, approximately \$250,000, plus any related accrued interest, has been attributed to a specific noteholder whose services have been identified and reasonably verified.

The remaining balance of approximately \$52,000 relates to services that, based on currently available records, have not yet been attributed to a specific service provider. Accordingly, management has initiated outreach to all purported service providers to obtain supporting documentation and validate the nature, extent, and ownership of such services.

Pending receipt and verification of this information, the Company will allocate the remaining \$52,000 of service-related obligations and adjust the associated convertible note balances as appropriate. Any resulting adjustments will be recorded in accordance with applicable U.S. GAAP, including ASC 450 (Contingencies) and ASC 835 (Interest), in the period in which sufficient information becomes available.

In connection with this review, management has determined that certain legacy notes recorded by prior management may not meet the recognition criteria under U.S. GAAP, including ASC 405 (Liabilities). Accordingly, such notes will be removed from the Company's disclosures and financial statements going forward unless and until they are supported by verifiable documentation or relate to service providers who continue to provide services to the Company under current management. Management will continue to evaluate all such obligations and will record any validated liabilities in the appropriate reporting period.

6) Related Party Transactions and Subsequent Agreements – Medican

In connection with management's ongoing review of the transaction involving Medican Enterprises Inc. ("Medican"), the Company has identified that certain subsequent agreements derived from the original Medican transaction are subject to re-evaluation. As previously disclosed, management has raised questions regarding the validity,

enforceability, and underlying substance of the original transaction, which may impact the accounting treatment and recognition of related agreements.

Pursuant to a Convertible Debt Exchange and Off-Road EV Development Agreement dated February 4, 2025, Medican agreed to cancel approximately \$5,000,000 of debt in exchange for the Company's commitment to research, develop, and produce an off-road electric vehicle, with profits to be shared equally upon commercialization.

Additionally, pursuant to a Convertible Debt Cancellation and Off-Road EV Development Agreement dated August 9, 2025, a convertible note originally issued on August 7, 2018 was cancelled in exchange for the Company's continued commitment to the development of the same off-road electric vehicle project.

In light of management's reassessment of the underlying Medican transaction, the Company is currently evaluating whether these agreements meet the criteria for recognition under U.S. GAAP, including ASC 405 (Liabilities), ASC 450 (Contingencies), and ASC 606 (Revenue from Contracts with Customers), where applicable. Management is also assessing whether the substance of these arrangements supports the de-recognition of liabilities and recognition of any associated development obligations.

Pending the outcome of this review, the Company may adjust, reclassify, or reverse previously recorded amounts related to these agreements. As such, the Company will reassess its obligations under these arrangements and will record any necessary adjustments in the period in which sufficient information becomes available.

As of December 31, 2025, the Company has completed its preliminary evaluation of these arrangements and has written down the related assets and liabilities to zero, based on currently available information and management's assessment of recoverability and supportability.

This determination is based on information presently available and does not constitute a waiver of any rights or claims of the Company. The Company will continue to evaluate these matters and reserves the right to record any future adjustments, including reinstatement or reclassification, in the period in which sufficient and verifiable information becomes available, in accordance with applicable U.S. GAAP.

7) Pursuant to a Purchase and Sale Agreement dated May 1st, 2025 between the Company and Arowana Media Holdings Inc., the Company sold M Love Vintage Holdings Inc. in exchange for 65.7% of the not yet issued control block of Arowana Media Holdings Inc. As of September 30, 2025, this agreement was rescinded.

8) Pursuant to a Purchase and Sale Agreement dated May 20, 2025 between the Company and TransGlobal Assets Inc., the Company sold its stake in the "Incued Fintech App" in exchange for a convertible note of \$300,000. The company assigned this note to the CEO as compensation regarding the cancellation of his 310,000,000 commons shares.

9) For the month of June 2025, the company underwent a 500-1 reverse stock split; a name change from The Now Corporation to Green Rain Energy Holdings Inc.; and a symbol change to GREH

Address of the issuer's principal executive office: 8549 Wilshire Blvd, Suite 1216 Beverly Hills, CA 90211

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: X Yes: If Yes, provide additional details below:

2) Security Information

Transfer Agent

Name: Pacific Stock Transfer Co.
Phone: 1-800-785-7782
Email: DanielleC@pacificstocktransfer.com
Address: 6725 Via Austi Parkway, Suite 300
Las Vegas, NV 89119

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:	<u>GREH</u>	
Exact title and class of securities outstanding:	<u>Common</u>	
Stock CUSIP:	<u>67010T202</u>	
Par or stated value:	<u>\$0.001</u>	
Total shares authorized:	1,500,000,000	<u>as of 12/31/25</u>
Total shares outstanding:	37,177,758	<u>as of 12/31/25</u>
Total number of shareholders of record:	580	<u>as of 12/31/25</u>

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

Only 1 class of publicly traded security per the above information.

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:	Preferred Stock	
CUSIP (if applicable):	<u>None</u>	
Par or stated value:	<u>\$0.001</u>	
Total shares authorized:	2,500,000	<u>as of 12/31/25</u>
Total shares outstanding (if applicable):	2,500,000	<u>as of 12/31/25</u>
Total number of shareholders of record (if applicable):	16	<u>as of 12/31/25</u>

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

Exact title and class of the security:	Convertible Preferred Stock	
CUSIP (if applicable):	<u>None</u>	
Par or stated value:	<u>\$0.001</u>	
Total shares authorized:	1,000,000	<u>as of 12/31/25</u>
Total shares outstanding (if applicable):	0	<u>as of 12/31/25</u>
Total number of shareholders of record (if applicable):	0	<u>as of 12/31/25</u>

Exact title and class of the security:	Super-Voting Preferred Stock	
CUSIP (if applicable):	<u>None</u>	
Par or stated value:	<u>\$0.001</u>	
Total shares authorized:	1,000,000	<u>as of 12/31/25</u>
Total shares outstanding (if applicable):	0	<u>as of 12/31/25</u>
Total number of shareholders of record (if applicable):	0	<u>as of 12/31/25</u>

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.

Dividends are variable and paid out at the discretion of management. Each common share is entitled to one vote. There are no preemption rights.

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

There are no dividend rights nor redemption provisions. However, the Preferred Stock has the following designation:

- A) No voting rights
- B) 10,000 shares are convertible into one common share.

There are no dividend rights nor redemption provisions. However, the Convertible Preferred Stock has the following designation:

No voting rights, convertible into common stock at a ratio of 1:1,000,000, not subject to dilution, not subject to the adverse effects resulting from any reverse stock splits; holders who are non-directors may only convert up to the amount that such conversion does not result in their beneficial ownership making them an insider/affiliate. For this limitation, 'beneficial ownership' shall be defined under SEC Rule 13d-3, and 'affiliate' means any person or entity controlling, controlled by, or under common control with the Corporation.

There are no dividend rights nor redemption provisions. However, the Super-Voting Preferred Stock has the following designation:

Voting rights equal to 1,000,000 common shares for every single Super-Voting Preferred Stock

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

The Preferred Stock has the following designation:

- A) No voting rights
- B) 10,000 shares are convertible into one common share.

The Convertible Preferred Stock has the following designation:

No voting rights, convertible into common stock at a ratio of 1:1,000,000, not subject to dilution, not subject to the adverse effects resulting from any reverse stock splits; holders who are non-directors may only convert up to the amount that such conversion does not result in their beneficial ownership making them an insider/affiliate. For this limitation, 'beneficial ownership' shall be defined under SEC Rule 13d-3, and 'affiliate' means any person or entity controlling, controlled by, or under common control with the Corporation.

The Super-Voting Preferred Stock has the following designation:

Voting rights equal to 1,000,000 common shares for every single Super-Voting Preferred Stock

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

The previously authorized 2,500,000 shares of Preferred Stock have been superseded and are no longer in effect. Such authorization has been replaced by the approval of two newly designated classes of preferred stock, which the Company anticipates issuing in the next fiscal quarter.

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any changes to the total shares outstanding of any class of the issuer's securities **in the past two completed fiscal years and any subsequent interim period.**

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares, or any other securities or options to acquire such securities, issued for services. Using the tabular format below, please describe these events.

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

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

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

Shares Outstanding as of Second Most Recent Fiscal Year End: <u>Opening Balance</u> Date <u>12/31/2023</u> Common: 5,636,584,813 Preferred: 1,000,000			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g. new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to (entities must have individual with voting / investment control disclosed).	Reason for share issuance (e.g. for cash or debt conversion) OR Nature of Services Provided (if applicable)	Restricted or Unrestricted as of this filing?	Exemption or Registration Type?
05/02/2023	New Issuance	250,000,000	Common	\$0.00005	Yes	Legion Financial Consultants Ltd. (Joel Tombran)	Debt Conversion	Unrestricted	4(a)1
06/03/2023	New Issuance	200,000,000	Common	\$0.00005	Yes	Pascal Siegenthaler	Debt Conversion	Unrestricted	4(a)1
07/03/2023	New Issuance	295,000,000	Common	\$0.00005	Yes	Pascal Siegenthaler	Debt Conversion	Unrestricted	4(a)1
07/11/2023	New Issuance	295,000,000	Common	\$0.00005	Yes	Legion Financial Consultants Ltd. (Joel Tombran)	Debt Conversion	Unrestricted	4(a)1
07/24/2023	New Issuance	295,000,000	Common	\$0.00005	Yes	Legion Financial Consultants Ltd. (Joel Tombran)	Debt Conversion	Unrestricted	4(a)1

09/27/2023	New Issuance	380,000,000	Common	\$0.00005	Yes	Legion Financial Consultants Ltd. (Joel Tombran)	Debt Conversion	Unrestricted	4(a)1
10/19/2023	New Issuance	438,503,244	Common	\$0.00005	Yes	Pascal Siegenthaler	Debt Conversion	Unrestricted	4(a)1
12/12/2023	New Issuance	468,630,759	Common	\$0.00005	Yes	Branalex Financial Group Inc. Stephen Taub	Debt Conversion	Unrestricted	4(a)1
12/14/2023	New Issuance	470,004,363	Common	\$0.00005	Yes	Pascal Siegenthaler	Debt Conversion	Unrestricted	4(a)1
04/19/2024	New Issuance	486,700,000	Common	\$0.00005	Yes	Branalex Financial Group Inc. (Stephen Taub)	Debt Conversion	Unrestricted	4(a)1
10/28/2024	New Issuance	99,000	Preferred	\$0.001	No	Legion Financial Consultants Ltd. (Joel Tombran)	Stock Purchase Agreement	Restricted	144
10/28/2024	New Issuance	99,000	Preferred	\$0.001	No	Branalex Financial Group Inc. (Stephen Taub)	Stock Purchase Agreement	Restricted	144
10/28/2024	New Issuance	1,302,000	Preferred	\$0.001	No	Maddy's Legacy LLC (Alfredo Papadakis)	Stock Purchase Agreement	Restricted	144
02/20/2025	New Issuance	600,000,000	Common	\$0.00005	Yes	TomorrowPay LLC (Nan Yang)	Debt Conversion	Unrestricted	144
04/09/2025	New Issuance	600,000,000	Common	\$0.00005	Yes	PKF Capital Markets (Seychelles) Limited (Jasa Galsinh)	Debt Conversion	Unrestricted	144
08/20/2025	New Issuance	200,000,000	Common	\$0.001	No	Maddy's Legacy LLC (Alfredo Papadakis)	Executive Compensation	Restricted	144
08/29/2025	New Issuance	9,090,909	Common	\$0.0055	Yes	Trillium Partners LP (Steve Hicks)	Subscription Agreement	Unrestricted	Reg A
09/18/2025	New Issuance	110,000,000	Common	\$0.001	No	Maddy's Legacy LLC (Alfredo Papadakis)	Executive Compensation	Restricted	144
09/19/2025	New Issuance	10,000,000	Common	\$0.0055	Yes	Coventry Enterprises LLC (Jack Bodenstein)	Subscription Agreement	Unrestricted	Reg A
11/15/2025	New Issuance	3,437,754	Common	\$0.001	No	Various Parties	Stock Dividend	Restricted	144

12/19/2025	Cancellation	310,000,000	Common	\$0.001	No	Maddy's Legacy LLC (Alfredo Papadakis)	Settlement Agreement	Restricted	144
12/23/2025	New Issuance	2,289	Common	\$0.001	No	Cede & Co	Round Up For Stock Dividend	Restricted	144
Shares Outstanding on Date of This Report:									
Ending Balance: Date 12/31/2025									
Common: 37,177,758									
Preferred: 2,500,000									

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.

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

Effective as of June 2025, the Company performed a 500-1 reverse stock split with fractional shares rounded up.

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 (\$)	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	Name of Noteholder. *** You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)
2018-2024	\$52,000	\$52,000	Various	N/A (Pending review)	0	5,200,000	Multiple Individuals	Business/ Service/ Employment/ Directors Agreements
01/26/19	\$250,000	\$250,000	01/26/20	N/A (Pending review)	0	25,000,000	Medican Enterprises Inc. Xavier Mitchell	Purchase and Sale Agreement
01/01/2022	\$311,360	\$250,000	01/01/23	\$0.00005	600,000,000	31,136,000	Paul Khan	Consulting and Services Agreement
11/21/2022	\$832,694	\$650,000	11/21/2023	50% discount to market	0	83,269,400	Charles Stevens	Share Purchase Agreement
01/01/2024	\$351,498	\$300,000	01/01/2025	50% discount to market	0	35,149,800	Paul Khan	Consulting and Services Agreement
01/03/2024	\$4,452	\$3,800	04/01/2025	50% discount to market	0	445,200	Branalex Financial Group Inc. (Stephen Taub)	Loan
04/01/2024	\$210,737	\$200,000	04/01/2025	50% discount to market	0	21,073,700	Legion Financial Consultants Ltd. (Joel Tombran)	Consulting and Services Agreement
04/01/2024	\$228,137	\$200,000	04/01/2025	50% discount to market	0	22,813,700	Branalex Financial Group Inc. (Stephen Taub)	Consulting and Services Agreement
11/05/2024	\$328,691	\$300,000	11/05/2025	Non/Convertible	0	32,869,100	East Capital Investments LLC (Christopher Danzi)	Settlement Agreement

11/15/2024	\$272,221	\$249,000	11/15/2025	Non/ Convertible	0		Latiff Chagpar	Services rendered including advances to subsidiaries
12/12/2024	\$24,499	\$23,000	12/12/2025	Non/ Convertible	0		Dev Billing LLC Dein Neuberg	Services rendered to subsidiary companies
06/30/2025	\$36,165	\$34,079	06/30/2026	50% discount to market		3,616,500	Tomorrow Pay LLC. (Nan Yang)	Loan
10/01/2025	295,500	\$300,000	10/01/2026	50% discount to market		29,550,000	Costal CFO Consulting John Driscoll	Consulting and Services Agreement
Total Outstanding Balance:	\$3,197,954			Total Shares:	600,000,000			

Any additional material details, including footnotes to the table are below: **Refer to Section 1 above and 5 below.**

Additionally, the Paul Khan note(s) - 01/01/2022 and 01/01/2024 have been assigned to Nan Yang and the Charles Stevens note has been assigned to Quick Capital.

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")

Green Rain Energy Holdings Inc. primarily focuses on its subsidiary, Green Rain Solar Inc., a pioneering solar energy utility company. Unlike traditional solar installation businesses, Green Rain Solar Inc. operates with a unique mission: to harness the untapped potential of urban solar energy and provide cost-effective, sustainable power directly to the grid. Green Rain Solar Inc. specializes in high-cost energy urban locations across the nation. By leveraging rooftop solar energy collection systems, the company transforms underutilized sunlight into a valuable resource, powering urban communities with clean, renewable energy. Much like established utilities such as PG&E of California or Consolidated Edison of New York, Green Rain Solar Inc. focuses on providing energy for the power grid. This model maximizes efficiency and establishes a viable and scalable business. By doing so, the company empowers individuals and businesses to adopt sustainable energy solutions, reduce carbon footprints, and contribute to a greener planet.

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

The Company owns Green Rain Solar Inc. And M Love Vintage Holdings Inc.

C. Describe the issuers' principal products or services.

Through innovation, environmental stewardship, and a commitment to sustainability, The Now Corporation and its subsidiary, Green Rain Solar Inc. are shaping the future of renewable energy and redefining how urban areas access clean power.

5) Issuer's Facilities

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

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

Officers, Directors and Consultants utilize their home offices at present until the Company becomes profitable after which office space will be leased.

The Company's assets at this time are primarily intangible in nature and do not require separate facilities for storage or operation. Research and development are conducted at vendor locations on a shared-profits basis.

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

Pursuant to a Purchase and Sale Agreement dated November 18th, 2012, between Drake Gold Resources Inc. (now Universal Apparel & Textile Company), Eagle Oil Holding Company Inc. (now Green Stream Holdings Inc.), Paul Khan, Nathan Yoder and Peter Matousek & Hyams Family Trust, the Company owns a net revenue interest of 0.25% in the Glover Lease. This oil lease is located in Venango County, PA.

1) Pursuant to a Purchase and Sale Agreement dated August 7th, 2018, between Eagle Oil Holding Company Inc. (now Green Stream Holdings Inc.) and the Company, the Company acquired the following assets in exchange for a \$10 million convertible note:

15% ownership of the following contracts and corresponding gold recovery of Minera Dynasty 1, Minera Linderos E and Proyecto Cecilia 1

20% membership interest in 375 Wall Construction LLC 36,642 preferred shares in Mike The Pike Productions Inc.

15% membership interest in Premier Equity Advisors LLC 20% equity stake in Zorhek Aqua Farms Inc.

15% of the title, rights and interest in Leolah Brown's autobiography 2.5% equity stake in Axilogy Consulting Corporation

13% of the Blue Print Brand and 23% of Eagle Eye Mobile Radio Application 20% membership interest in Talent-by-Talent LLC

All of the membership interest in Pure Digital Technology LLC

All Eagle Oil's interest in the Frank Farm Lease, Venango County, PA.

Pursuant to a Mutual Rescission And Amendments of Purchase and Sale Agreements dated May 13, 2020 between various parties including RBA Pharma Inc., The Now Corporation and Medican Enterprises Inc. (OTC:MDCN), Medican Enterprises Inc. canceled \$10 million convertible note plus accrued interest in the Company. The Company reduced its equity stake in RBA Pharma Inc. to 1%. This action was performed at the request of RBA Pharma Inc. that is looking to go public on various exchanges.

Impairment of Assets

Effective December 31, 2025, management evaluated the assets associated with this transaction for impairment in accordance with ASC 360, *Property, Plant, and Equipment*. The assessment was performed in response to indicators of impairment, including the absence of expected future economic benefits and changes in the underlying business circumstances.

Based on this evaluation, management determined that the carrying amount of these assets was not recoverable, as the estimated undiscounted future cash flows attributable to the assets were insufficient to recover their recorded value. Accordingly, the Company recognized a full impairment charge, reducing the carrying value of the assets to their estimated fair value of zero as of December 31, 2025.

2) Pursuant to a Purchase and Sale Agreement between Medican Enterprises Inc. and both the Company & Eagle Oil Holding Company Inc. (now Green Stream Holdings Inc.), dated January 26, 2019, the Company owns the following assets in exchange for a \$20 million convertible note:

Ownership of the book named, "Living The Hemp Life: An Argumentative Story About Marijuana", with an ISBN of 978-0-692-72998-4 published on July 19, 2016

Website named "Cannabud".

25% membership interest in Biodynamic Hemp LLC 12% non-dilutable equity stake in RBA Pharma Inc.

5% non-dilutable equity stake in Axilogy Consulting Corporation 20% non-dilutable membership interest in Medmorized LLC 20% non-dilutable equity stake in CBDVITAPETZ Inc.

3% non-dilutable equity stake in VitaCig Latino Inc.

25% non-dilutive equity stake in Vintage Scripts Pharmacy

Non-dilutive equity stake of 2% in Jamaican Earth Therapeutics Limited & a dilutive equity stake of 15%

60% ownership of the 60 acres of farmland in South Haven, Michigan (68811 Co Rd 384, South Haven, Michigan, 49090 with a parcel number of '80 09 019 017 00' in Geneva Township

10% non-dilutive equity stake in Green Gold Acquisitions Inc.

Pursuant to an Acquisition and Merger Agreement between TransGlobal Assets Inc., Kent Strickler and the Company dated November 28th, 2019, the Company sold its farmland in South Haven, Michigan in exchange for preferred shares to be issued. The Company will own 26.8% of the preferred shares outstanding. As of February 14, 2023, pursuant to an Acquisition and Merger Agreement between various parties, the preferred shares were cancelled in exchange for ownership of TransGlobal Asset's Monster Elixir subsidiary.

Review, Reassessment, and Reservation of Rights – Medican Transaction

Effective December 31, 2025, management conducted a comprehensive review of all information available to the Company in connection with the transaction involving Medican, including publicly available records and information obtained from the Company's transfer agent. Based on this review, management identified material discrepancies, including indications that certain assets contemplated under the transaction may not have been delivered to the Company as represented.

Management has also identified considerations regarding the adequacy of prior due diligence, including, but not limited to, the completeness of supporting documentation and the authority and capacity of certain signatories to the underlying agreements. Management noted that a single individual executed agreements on behalf of multiple entities involved in the transaction.

While such arrangements may be permissible where appropriate authorization exists, management is conducting a further review to confirm that all agreements were duly authorized, properly executed, and consistent with applicable corporate governance requirements.

In addition, as part of its due diligence review, management has identified certain valuation considerations related to the issuance of the \$20,000,000 convertible note, including the valuation of certain entities and underlying assets, such as real property. Management is evaluating whether the recorded values are supported and consistent with applicable accounting guidance, including ASC 820 (Fair Value Measurement).

As a result, management continues to evaluate the validity, enforceability, and substance of the transaction based on the information currently available.

The Company has formally requested additional documentation and evidentiary support from Medican and is currently awaiting a response. Pending receipt and verification of such information, management has applied a conservative accounting approach in accordance with U.S. GAAP, including ASC 360 (Property, Plant, and Equipment), ASC 450 (Contingencies), ASC 820 (Fair Value Measurement), and ASC 855 (Subsequent Events), as applicable.

Based on the information currently available and deemed reliable, management has concluded that the recognition of assets and corresponding liabilities associated with this transaction should not exceed \$250,000, representing management's best estimate of fair value under the circumstances. Accordingly, the Company has adjusted the carrying amounts of such assets and liabilities to this amount as of December 31, 2025.

In addition, the Company has reassessed the related convertible note, previously recorded at approximately \$20,000,000 plus accrued interest. Given the unresolved uncertainties surrounding the transaction, including questions related to its underlying validity and supporting documentation, management has determined that the note should be recorded at \$250,000, with no conversion feature recognized and no additional accrued interest recorded, until such time as sufficient and verifiable documentation is provided to substantiate the original terms.

This treatment reflects management's current best estimate based on available information and does not constitute a waiver of any rights, claims, or defenses available to the Company. The Company expressly reserves all rights with respect to the transaction, including the right to challenge, rescind, or otherwise seek remedies related to the underlying agreements and any associated instruments.

Management will continue to monitor this matter and will update its assessment as additional information becomes available. Any necessary adjustments will be recorded in the appropriate reporting period in accordance with applicable accounting standards.

3) Pursuant to a Share Purchase-Agreement dated November 21st, 2022 between the Company and Charles Stevens, the Company purchased a 40% membership interest in CJB Uphill Marketings and Holdings LLC. This California Company manufactures a CBD-Based Tattoo Lotion For All Stages of Tattoos. The consideration paid was a convertible note issued to Charles Stevens in the amount of \$650,000.

The Company has completed a review of this transaction and has initiated communication with the current holder of the note. Based on this ongoing evaluation, the Company expects to record any necessary adjustments to the

carrying value of the related instruments during the quarter ending March 31, 2026, in accordance with applicable U.S. GAAP.

4) Pursuant to a Stock Purchase Agreement dated October 22nd, 2024 between the Company and VGTel Inc., the Company acquired subsidiaries, Green Rain Solar Inc. and M Love Vintage Holdings Inc. As consideration, the Company was to give 50% of the controlling preferred stock to VGTel Inc. As of October 23rd, 2024, Ken Williams resigned with the contemporaneous appointment of Alfredo Papadakis, CEO of VGTel.

5) During the fourth quarter of 2024, the Company re-evaluated its Green Stream and Medican assets and decided to write down these assets for the following reasons:

Green Stream Assets: The write-down was driven by a strategic shift in focus toward developing the newly acquired Green Rain Solar Inc. and M Love Vintage Holdings Inc. assets.

Medican Assets: Due to a significant market correction in the cannabis sector, the Company deemed it necessary to write down the Medican assets to reflect current market conditions. This adjustment was made in accordance with applicable accounting guidance to ensure that the assets are stated at their estimated fair value. A valuation analysis will be performed in 2025 to reassess their value. Subsequently, the Company has undertaken a comprehensive re-evaluation of the entire transaction, including the underlying assets and related agreements. Management intends to perform a further valuation analysis in 2026 to reassess the recoverability and fair value of these assets based on updated information and market conditions.

The Company is also re-negotiating convertible debts related to these assets and plans to adjust the convertible notes during fiscal 2025 upon successful completion of negotiations. Additionally, the Company divested its oil and gas leases in Venango County, PA to offset consulting expenses. This proactive approach aims to strengthen the Company's financial position and align debt obligations with its revised strategic direction.

Review of Legacy Convertible Notes and Service-Based Obligations

Effective December 31, 2025, the Company performed a comprehensive review of its legacy convertible notes arising from business, consulting, employment, and director service agreements. This review was based on prior management records and financial statements previously filed with OTC Markets.

Based on the information currently available, management determined that approximately \$302,000 of services were substantiated as having been delivered to the Company. Of this amount, approximately \$250,000, plus any related accrued interest, has been attributed to a specific noteholder whose services have been identified and reasonably verified.

The remaining balance of approximately \$52,000 relates to services that, based on currently available records, have not yet been attributed to a specific service provider. Accordingly, management has initiated outreach to all purported service providers to obtain supporting documentation and validate the nature, extent, and ownership of such services.

Pending receipt and verification of this information, the Company will allocate the remaining \$52,000 of service-related obligations and adjust the associated convertible note balances as appropriate. Any resulting adjustments will be recorded in accordance with applicable U.S. GAAP, including ASC 450 (Contingencies) and ASC 835 (Interest), in the period in which sufficient information becomes available.

In connection with this review, management has determined that certain legacy notes recorded by prior management may not meet the recognition criteria under U.S. GAAP, including ASC 405 (Liabilities). Accordingly, such notes will be removed from the Company's disclosures and financial statements going forward unless and until they are supported by verifiable documentation or relate to service providers who continue to provide services to the Company under current management. Management will continue to evaluate all such obligations and will record any validated liabilities in the appropriate reporting period.

6) Related Party Transactions and Subsequent Agreements – Medican

In connection with management's ongoing review of the transaction involving Medican Enterprises Inc. ("Medican"), the Company has identified that certain subsequent agreements derived from the original Medican transaction are subject to re-evaluation. As previously disclosed, management has raised questions regarding the validity, enforceability, and underlying substance of the original transaction, which may impact the accounting treatment and recognition of related agreements.

Pursuant to a Convertible Debt Exchange and Off-Road EV Development Agreement dated February 4, 2025,

Medican agreed to cancel approximately \$5,000,000 of debt in exchange for the Company's commitment to research, develop, and produce an off-road electric vehicle, with profits to be shared equally upon commercialization.

Additionally, pursuant to a Convertible Debt Cancellation and Off-Road EV Development Agreement dated August 9, 2025, a convertible note originally issued on August 7, 2018 was cancelled in exchange for the Company's continued commitment to the development of the same off-road electric vehicle project.

In light of management's reassessment of the underlying Medican transaction, the Company is currently evaluating whether these agreements meet the criteria for recognition under U.S. GAAP, including ASC 405 (Liabilities), ASC 450 (Contingencies), and ASC 606 (Revenue from Contracts with Customers), where applicable. Management is also assessing whether the substance of these arrangements supports the de-recognition of liabilities and recognition of any associated development obligations.

Pending the outcome of this review, the Company may adjust, reclassify, or reverse previously recorded amounts related to these agreements. As such, the Company will reassess its obligations under these arrangements and will record any necessary adjustments in the period in which sufficient information becomes available.

As of December 31, 2025, the Company has completed its preliminary evaluation of these arrangements and has written down the related assets and liabilities to zero, based on currently available information and management's assessment of recoverability and supportability.

This determination is based on information presently available and does not constitute a waiver of any rights or claims of the Company. The Company will continue to evaluate these matters and reserves the right to record any future adjustments, including reinstatement or reclassification, in the period in which sufficient and verifiable information becomes available, in accordance with applicable U.S. GAAP.

7) Pursuant to a Purchase and Sale Agreement dated May 1st, 2025 between the Company and Arowana Media Holdings Inc., the Company sold M Love Vintage Holdings Inc. in exchange for 65.7% of the not yet issued control block of Arowana Media Holdings Inc. As of September 30, 2025, this agreement was rescinded.

8) Pursuant to a Purchase and Sale Agreement dated May 20, 2025 between the Company and TransGlobal Assets Inc., the Company sold its stake in the "Incued Fintech App" in exchange for a convertible note of \$300,000. The company assigned this note to the CEO as compensation regarding the cancellation of his 310,000,000 commons shares.

9) For the month of June 2025, the company underwent a 500-1 reverse stock split; a name change from The Now Corporation to Green Rain Energy Holdings Inc.; and a symbol change to GREH

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.

Individual Name (First, Last) or Entity Name (Include names of control person(s) if a corporate entity)	Position/Company Affiliation (ex: CEO, ≥ 5% beneficial owner)	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)
Maddy's Legacy LLC (Alfredo Papadakis)	5%>	Beverly Hills, California	3,100,000	Common	8.34%
Maddy's Legacy LLC (Alfredo Papadakis)	5%>	Beverly Hills, California	1,302,000	Preferred	52.08%
Alfredo Papadakis	Officer/Director/	Pasadena, California			

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

7) Legal/Disciplinary History

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

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

No

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

No

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

No

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

No

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

No

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

No

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

As of September 9th, 2022, the Company received a default judgment against it for \$150,000 plus default interest from Jeanne E. Huffman, trustee with respect to the bankruptcy of Kent Strickler. The Company could not defend itself because it was served by registered mail instead of through a process server. The judgment was then assigned to Floyd White of New Castle, Delaware. Attempts to settle the judgment have been unsuccessful and frustrating due to Mr. White's wild conspiracy theories and racist comments.

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: Peter Campitiello
Firm: Lucosky Brookman
Address 1: 101 Wood Avenue South, Woodbridge
Address 2: New Jersey, 08830
Phone: 732-395-4400
Email: pcampitiello@lucbro.com

Accountant or Auditor

Name:

Investor Relations

X: @GreenRainEnergy

All other means of Investor Communication:

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: John Driscoll
Firm: Costal CFO Consulting
Nature of Services: Consulting
Address 1:
Address 2:
Phone:
Email: jdriscoll@coastal-cfo.com

Name: Joel Tombran
Firm: Legion Financial Consultants Ltd.
Nature of Services: Consulting
Address 1:
Address 2:
Phone:
Email: info@legionfinancial.com

Name: Stephen Taub
Firm: Branalex Financial Group Inc.
Nature of Services: Consulting
Address 1:
Address 2:
Phone:
Email: Stephen.taub@branalex.com

9) Disclosure & Financial Information

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

Name: **Paul Khan**
Title: **Consultant**
Relationship to Issuer: **Consultant for the company for over 5 years**

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: **Alfredo Papadakis**
Title: **CEO**
Relationship to Issuer: Serve as CEO and sole member of company Board of Directors

Describe the qualifications of the person or persons who prepared the financial statements: Mr. Papadakis has been an entrepreneur and director for multiple private and public companies and has prepared their financial statements.

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.

Issuer Certification Page to follow

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, Alfredo Papadakis, certify that:

1. I have reviewed this December 31, 2025 Annual Disclosure Statement for Green Rain Energy Holdings Inc.;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the 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.

March 30, 2026

/s/ Alfredo Papadakis

CEO's Signature

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

Principal Financial Officer:

I, Alfredo Papadakis, certify that:

1. I have reviewed this December 31, 2025 Annual Disclosure Statement for Green Rain Energy Holdings Inc.;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the 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.

March 30, 2026

/s/ Alfredo Papadakis

CEO's Signature

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

Green Rain Energy Holdings Inc.
Financial Statements
Balance Sheet
For the Periods Ended December 31, 2025 & December 31, 2024
Unaudited

	December 31, 2025	December 31, 2024
ASSETS		
Current Assets		
Cash on hands in bank	233	
Pre-paid R&D – Off-road EV	1,000,000	
Write-Down of Pre-paid R&D – Off-road EV (Note 6)	(1,000,000)	
Prepaid Expenses	734,374	
Note Receivable	-	
Total current assets	734,607	-
Property, plant & Equipment		
Green Stream assets	500,000	500,000
Write-Down of Green Stream assets (Note 6)	(500,000)	
Medican assets	250,000	797,372
Green Rain Solar Inc.	400,000	400,000
M Love Vintage Holdings Inc.	15,000	15,000
Divestment of M Love Vintage Holdings Inc.	(15,000)	
Total Assets	\$ 1,384,607	\$ 1,712,372
LIABILITIES AND STOCKHOLDERS' EQUITY		
LIABILITIES		
Current Liabilities		
Accounts payable	308,765	26,937
Total Current Liabilities	308,765	26,937
Long-term Liabilities		
Operational Loans		120,985
Convertible debt (Note 6)	2,115,261	3,397,027
Accrued payroll expenses		382,697
Medican Note Payable (Note 6)	250,000	31,719,418
CBJ Uphill Note Payable	832,694	769,280
Total Long-term Liabilities	3,197,954	36,389,408
Total Liabilities	3,506,719	36,416,345
STOCKHOLDERS' EQUITY		
Preferred Stock, par value \$0.001, 4,500,000 Authorized 2,500,000 issued and outstanding at 12/31/25 and 12/31/24	2,500	2,500
Common Stock, par value \$0.001, 1,500,000,000 Authorized 37,177,758 issued and outstanding at 12/31/25 and 6,123,284,813 issued and outstanding at 12/31/24	37,178	6,123,285
Additional paid in capital	(1,434,800)	(24,684,944)
Accumulated Deficit (restated)	129,337	(13,379,297)
Current earnings	(856,328)	(2,765,516)
Total Stockholders' equity	(2,122,113)	(34,703,973)
Total Liabilities and Stockholders' Equity	\$ 1,384,607	\$ 1,712,372

Green Rain Energy Holdings Inc.
Statements of Income and
Retained Earnings (Deficit)
For the Twelve Months Ended December 31, 2025 & December 31, 2024
Unaudited

	December 31, 2025	December 31, 2024
Revenue	\$ 21,215	\$ 0
Operating Expenses		
Advertising & promotion	42,145	
Auto expense	2,930	
Bank fees	2,348	
Business Licenses		
Edgar fees	2,660	
Commission expense	35,904	
Consulting	183,765	41,600
Insurance		
Interest expense	447,645	2,723,916
Adjustment to previous period interest expense		
Office expense	29,301	
Payroll expense	19,000	
Payroll expense – stock based		
PR services	14,074	
Professional fees	43,314	
Registered/Transfer Agent	19,009	
Rent	18,700	
Repair & maintenance		
Travel	16,748	
Total Expenses	<u>877,543</u>	<u>2,765,516</u>
Net Operating Loss	<u>\$ (856,328)</u>	<u>\$ (2,765,516)</u>
Net Income	(856,328)	(2,765,516)
Retained earnings (Deficit);		
Beginning of period	129,337	(13,379,297)
End of Period	<u>\$ (726,991)</u>	<u>\$ (16,144,813)</u>

Green Rain Energy Holdings Inc.
Statements of Stockholders' Equity
December 31, 2025
Unaudited

	Common Stock		Preferred Stock		Paid-in Capital	Accum. Deficit	Total Stockholders' Equity
	Shares	Amount		Amount			
Balance, December 31, 2017	431,751,716	\$ 431,752			\$ 220,577	(1,771,611)	(1,119,282)
Net income (loss) FYE December 31, 2018						(328,349)	(328,349)
Balance, December 31, 2018	431,751,716	\$ 431,752			\$ 220,577	(2,099,960)	(1,447,631)
Net income (loss) FYE December 31, 2019						(3,261,481)	(3,261,481)
Balance, December 31, 2019	431,751,716	\$ 431,752			\$ 220,577	(5,361,441)	(4,709,112)
Stock Issuance	85,000,000	\$ 85,000					85,000
Stock Issuance	202,571,427	\$ 202,571					202,571
Note settlement					\$ 9,551,823		9,551,823
Net income (loss) FYE December 31, 2020						(1,299,054)	(1,299,054)
Balance, December 31, 2020	719,323,143	\$ 719,323			\$ 9,772,400	(6,660,495)	3,831,228
Stock Issuance	796,551,876	\$ 796,552			\$ (300,000)		496,552
Net income (loss) FYE December 31, 2021						(2,456,165)	(2,456,165)
Balance, December 31, 2021	1,515,875,019	\$ 1,515,875			\$ 9,472,400	(9,116,660)	1,871,615
Stock Issuance	1,028,571,428	\$ 1,028,571					1,028,571
Note Settlement and Write-down					\$ (8,611,924)		(8,611,924)
Net income (loss) FYE December 31, 2022						(2,703,342)	(2,703,342)
Balance, December 31, 2022	2,544,446,447	\$ 2,544,446			\$ 860,476	(11,820,002)	(8,415,080)
Stock Issuance	3,092,138,366	\$ 3,092,138			\$ (2,155,494)		936,644
Net income (loss) December 31, 2023						(1,559,295)	(1,559,295)
Balance, December 31, 2023	5,636,584,813	5,636,585			(1,295,018)	(13,379,297)	(9,037,730)
Stock Issuance	486,700,000	\$ 486,700			\$ (1,000,767)		(514,067)
Adjustment for previous period Preferred Stock Issuance			2,500,000	\$ 2,500	\$ (22,389,159)		(22,386,659)
Net income (loss) December 31, 2024						(2,765,516)	(2,765,516)
Balance, December 31, 2024	6,123,284,813	6,123,285	2,500,000	2,500	(24,684,944)	(16,144,813)	(34,703,972)
Adjustments to beginning Accumulated Deficit						129,337	129,337
Stock Issuance	600,000,000	\$ 600,000			\$ 1,216,777		1,816,777
Adjustment per 500:1 reverse-post split basis	1,200,236	\$(6,708,638)			\$ 20,781,041		14,072,403
Stock Issuance post reverse	332,530,952	\$ 332,531			\$ 1,252,326		1,584,857
Stock Cancellation	(310,000,000)	\$(310,000)					(310,000)
Net income (loss) December 31, 2025						(856,328)	(856,328)
Balance, December 31, 2025	37,177,758	37,178	2,500,000	2,500	(1,434,800)	(726,991)	(2,122,113)

Green Rain Energy Holdings Inc.
Statements of Cash Flow
For the Twelve Months Ended
December 31, 2025 & December 31, 2024
Unaudited

	2025	2024
OPERATING ACTIVITIES		
Net Income (Loss)	(856,328)	(2,765,516)
Adjustments to reconcile net Income (Loss) to net cash provided by operations		
Decrease (increase) in operation loans	120,985	
Decrease (increase) in accounts payable	(281,828)	
Decrease (increase) in accrued payroll	382,697	
Decrease (increase) in stock options		
Net cash provided by operating activities	(634,473)	(2,765,516)
INVESTING ACTIVITIES		
Asset acquisition/divestment	(1,500,000)	22,385,000
Net cash provided by investment activity	(1,500,000)	22,385,000
FINANCING ACTIVITIES		
Decrease (increase) in Convertible Debt	1,281,767	(910,403)
Decrease (increase) in notes payable	31,406,004	(3,121,346)
Stock issuance of shares	733,821	489,200
Paid in Capital	23,250,144	(23,389,926)
Net cash provided by financing activities	56,671,736	(26,932,476)
NET INCREASE (DECREASE) IN CASH DURING THE PERIOD	233	-
CASH BALANCE, BEGINNING OF PERIOD	-	-
CASH BALANCE, END OF PERIOD	233	-

Green Rain Energy Holdings Inc.
Earnings (net loss) Per Share Calculations
for The Period Ending December 31, 2025

Net Loss for 12 Months Ending December 31, 2025		(856,328)
Number of Shares as of December 31, 2024	6,123,284,813	
Number of Shares as of December 31, 2025	37,177,758	
Weighted Average Number of Shares	3,080,231,285	3,080,231,285
Loss Per Share		\$ (0.000278)

GREEN RAIN ENERGY HOLDINGS INC.
NOTES TO UNAUDITED FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 1. GENERAL ORGANIZATION AND BUSINESS

Corporate History

Green Rain Energy Holdings Inc. (the “Company”) was originally incorporated in the State of Nevada on November 23, 1993 as Handell-Graff, Inc. On March 17, 1999, the Company changed its name to Healthcomp Evaluation Services Corporation and became a fully reporting company upon filing a Form 10SB. On August 16, 2002, the Company terminated its registration pursuant to Rule 12g-4(a)(1)(i) under the Securities Exchange Act of 1934 and subsequently changed its name to Exemplar International, Inc. The Company was thereafter inactive.

On July 25, 2006, the Company was reorganized pursuant to an order of the Eighth Judicial District Court of Clark County, Nevada, which appointed a custodian and authorized the issuance of 200,000,000 shares to establish a controlling interest.

On October 6, 2006, the controlling interest in the Company was acquired, and the Company adopted the name Green Rain Energy Holdings Inc. On March 17, 2013, a subsequent change of control occurred, including the involvement of Peter Matousek, and the Company’s principal operations were relocated from Scottsdale, Arizona to Palm Beach, Florida.

Management Changes

The Company has undergone multiple changes in management and control:

- Peter Matousek resigned all positions on December 20, 2018, and Ken Williams was subsequently appointed
- Effective June 23, 2023, all officers and directors were removed, with the exception of Ken Williams, and Conrad Schott was appointed President
- Effective July 22, 2024, Ken Williams resigned, and Emilia Carpinsan was appointed to his roles; Conrad Schott was removed
- On October 17, 2024, Emilia Carpinsan resigned, and Ken Williams was reappointed
- As of October 23, 2024, Ken Williams resigned, and Alfredo Papadakis was appointed to executive leadership

Corporate Reorganization and Name Changes

Effective January 23, 2025, the Company redomiciled from the State of Nevada to the State of Wyoming. In connection with the redomiciliation, the Company changed its name from The Now

Corporation to The Now Corporation I. Subsequently, on April 1, 2025, the Company changed its name to Green Rain Energy Holdings Inc.

During June 2025, the Company completed a 500-for-1 reverse stock split, effected a corporate name change, and updated its trading symbol to GREH.

Nature of Operations

The Company is focused on the development and deployment of energy infrastructure solutions, including electric vehicle (EV) charging systems and related technologies. The Company is in the process of expanding its operational footprint through strategic projects, partnerships, and capital market activities.

Basis of Presentation

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”).

During the fiscal year ended December 31, 2025, management conducted a comprehensive review of the Company’s historical transactions, financial records, and supporting documentation, including legacy transactions entered into under prior management. As a result of this review, management identified certain discrepancies, unsupported balances, and transactions lacking sufficient evidentiary support.

Accordingly, management has:

- Written down certain assets determined to be not recoverable
- Adjusted or removed certain liabilities that did not meet recognition criteria under ASC 405 (Liabilities)
- Reassessed the valuation and classification of certain equity and debt instruments
- Reclassified certain amounts to better reflect their economic substance

These adjustments have been recorded in accordance with ASC 250 (Accounting Changes and Error Corrections) and other applicable accounting guidance.

Management believes the financial statements, as presented, reflect the Company’s financial position based on the best information currently available. However, the Company continues to evaluate certain transactions and balances, and additional adjustments may be recorded in future periods as further information becomes available.

This evaluation does not constitute a waiver of any rights or claims, and the Company expressly reserves all rights with respect to prior transactions and agreements.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING PRACTICES

Financial Statement Presentation

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”). Certain prior period balances and classifications have been adjusted based on management’s review of legacy transactions, including the reassessment of previously recorded assets, liabilities, and equity instruments. As a result, certain amounts have been written down, reclassified, or removed where such amounts were determined to be unsupported or not recoverable based on information currently available.

Assets and liabilities are presented at historical cost, unless otherwise required under applicable accounting guidance. The Company has issued shares of its common stock in exchange for services provided by officers, directors, consultants, and vendors. Such transactions are measured at fair value and expensed in the period in which the related services are performed. No stock-based service costs have been capitalized.

Accounting Basis

The financial statements have been prepared in conformity with U.S. GAAP and reflect management’s current assessment of the Company’s financial position, including adjustments resulting from the review of prior transactions and obligations.

Fiscal Year

The Company operates on a December 31st fiscal year end.

Stock Based Compensation

The Company has issued equity and equity-linked instruments to non-employees in lieu of cash compensation for goods and services and, in certain cases, in settlement of certain obligations. These transactions are accounted for in accordance with applicable U.S. GAAP, including guidance requiring measurement at the fair value of the consideration received or the fair value of the equity instruments issued, whichever is more reliably determinable.

As part of management’s review of legacy transactions, certain previously recorded stock-based compensation and related obligations have been reassessed and adjusted where appropriate to reflect amounts supported by verifiable documentation.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities, and reported amounts of expenses during the reporting period. These estimates include, but are not limited to, the valuation of equity

instruments, assessment of asset recoverability, and determination of the validity and measurement of liabilities.

Given the Company's ongoing review of legacy transactions and obligations, actual results could differ materially from those estimates, and such differences may be material to the financial statements.

Recent Accounting Guidance

Management has evaluated recent accounting pronouncements and does not believe that any recently issued but not yet adopted accounting standards will have a material impact on the Company's financial statements. Management will continue to assess the applicability of new accounting guidance as it becomes effective.

NOTE 3. GOING CONCERN

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. The Company has incurred recurring losses, has an accumulated deficit, and, as of the date of these financial statements, has limited operating revenues.

Additionally, management has undertaken a comprehensive review of legacy transactions, assets, and liabilities, which has resulted in adjustments, including the write-down or removal of certain previously recorded amounts. These conditions raise substantial doubt about the Company's ability to continue as a going concern within one year after the date that the financial statements are issued, in accordance with ASC 205-40, *Presentation of Financial Statements—Going Concern*.

Management's plans to alleviate these conditions include raising capital through equity financing, including potential Regulation A offerings, entering into strategic partnerships, and generating revenues from its business operations. However, there can be no assurance that these plans will be successfully implemented or that sufficient funding will be available on terms acceptable to the Company, if at all.

The accompanying financial statements do not include any adjustments that might result from the outcome of this uncertainty, including adjustments to the carrying amounts and classification of assets or the amounts and classification of liabilities.

NOTE 4. STOCKHOLDERS' EQUITY

Common Stock

The Company is authorized to issue 1,500,000,000 shares of common stock, par value \$0.001 and as of December 31, 2025, had 37,177,758 common shares issued and outstanding. The

Company is authorized to issue 4,500,000 shares of preferred stock, par value \$0.001 and as of December 31, 2025 had 2,500,000 preferred shares issued and outstanding.

NOTE 5. OIL AND GAS LEASE WITH RELATED PARTY

On May 8, 2013, the Company acquired the rights to a lease dated September 6, 2012, between Drake Gold Resources, Inc. and Hyams Family Trust involving several leases including an area known as the Rensma lease. The Company acquired an 87.5% net revenue interest in the Rensma lease described as including 559 acres in the Van-SGL 45 area of the Cranberry Township in Venango County, Pennsylvania, on which are 147 low production oil wells. The Company acquired the rights to only the Rensma lease. Mr. Peter Matousek, the CEO of Drake Gold Resources, Inc. is also a Director and the Public Relations Officer of the Company.

The Company's net revenue interest in the Rensma lease is 87.5%. Terms of the lease require the Company to pay 50% of its net revenue interest from production to the original lease holder (Hyams Family Trust) until a total of \$130,783 is paid whereupon title to the lease will be transferred to the Company. The other 50% of the net revenue interest is to be reinvested into the rework of the wells until the \$130,783 is fully paid at which time the Company will receive its full 87.5% working interest with the continuing obligation to reinvest 50% of its working interest until all of the 147 wells have been reworked.

Upon receipt of title to the lease, the Company is obligated to pay 12.5% of its 87.5% working interest to the original lease holder (Hyams Family Trust) for a period of three (3) years. Should the Company drill any new wells, it is obligated to pay 12.5% from its working interest to the original lease holder (Hyams Family Trust) for a period of three (3) years.

A condition of the lease purchase requires the Company to provide rework development funding to bring two wells back into production each month, weather permitting. Drake Gold Resources, Inc. will also be entitled to a pro-rated ownership in any well it invests rework capital.

The Company's obligation of \$130,783 related to the acquisition of the lease has been Capitalized.

Pursuant to a Purchase and Sale Agreement dated November 18, 2013, Hyams Family Trust assigned a net royalty interest of 0.25% of the Glover Lease in Venango County, PA., in exchange for the rights, privileges and ownership of all of the Company's oil and gas assets.

NOTE 6 OTHER ASSETS AND RELATED DEBT

1) Pursuant to a Purchase and Sale Agreement dated August 7th, 2018, between Eagle Oil Holding Company Inc. (now Green Stream Holdings Inc.) and the Company, the Company acquired the following assets in exchange for a \$10 million convertible note:

15% ownership of the following contracts and corresponding gold recovery of Minera Dynasty 1, Minera Linderos E and Proyecto Cecilia 1

20% membership interest in 375 Wall Construction LLC 36,642 preferred shares in Mike The Pike Productions Inc. 15% membership interest in Premier Equity Advisors LLC 20% equity stake in Zorhek Aqua Farms Inc.

15% of the title, rights and interest in Leolah Brown's autobiography 2.5% equity stake in Axilogy Consulting Corporation

13% of the Blue Print Brand and 23% of Eagle Eye Mobile Radio Application 20% membership interest in Talent-by-Talent LLC

All of the membership interest in Pure Digital Technology LLC

All Eagle Oil's interest in the Frank Farm Lease, Venango County, PA.

Pursuant to a Mutual Rescission And Amendments of Purchase and Sale Agreements dated May 13, 2020 between various parties including RBA Pharma Inc., The Now Corporation and Medican Enterprises Inc. (OTC:MDCN), Medican Enterprises Inc. canceled \$10 million convertible note plus accrued interest in the Company. The Company reduced its equity stake in RBA Pharma Inc. to 1%. This action was performed at the request of RBA Pharma Inc. that is looking to go public on various exchanges.

Impairment of Assets

Effective December 31, 2025, management evaluated the assets associated with this transaction for impairment in accordance with ASC 360, *Property, Plant, and Equipment*. The assessment was performed in response to indicators of impairment, including the absence of expected future economic benefits and changes in the underlying business circumstances.

Based on this evaluation, management determined that the carrying amount of these assets was not recoverable, as the estimated undiscounted future cash flows attributable to the assets were insufficient to recover their recorded value. Accordingly, the Company recognized a full impairment charge, reducing the carrying value of the assets to their estimated fair value of zero as of December 31, 2025.

2) Pursuant to a Purchase and Sale Agreement between Medican Enterprises Inc. and both the Company & Eagle Oil Holding Company Inc. (now Green Stream Holdings Inc.), dated January 26, 2019, the Company owns the following assets in exchange for a \$20 million convertible note:

- Ownership of the book named, "Living The Hemp Life: An Argumentative Story About Marijuana", with an ISBN of 978-0-692-72998-4 published on July 19, 2016
- Website named "Cannabud".
- 25% membership interest in Biodynamic Hemp LLC 12% non-dilutable equity stake in RBA Pharma Inc.

- 5% non-dilutable equity stake in Axilogy Consulting Corporation 20% non-dilutable membership interest in Medmorized LLC 20% non-dilutable equity stake in CBDVITAPETZ Inc.
- 3% non-dilutable equity stake in VitaCig Latino Inc.
- 25% non-dilutive equity stake in Vintage Scripts Pharmacy
- Non-dilutive equity stake of 2% in Jamaican Earth Therapeutics Limited & a dilutive equity stake of 15%
- 60% ownership of the 60 acres of farmland in South Haven, Michigan (68811 Co Rd 384, South Haven, Michigan, 49090 with a parcel number of '80 09 019 017 00' in Geneva Township
- 10% non-dilutive equity stake in Green Gold Acquisitions Inc.

Pursuant to an Acquisition and Merger Agreement between TransGlobal Assets Inc., Kent Strickler and the Company dated November 28th, 2019, the Company sold its farmland in South Haven, Michigan in exchange for preferred shares to be issued. The Company will own 26.8% of the preferred shares outstanding. As of February 14, 2023, pursuant to an Acquisition and Merger Agreement between various parties, the preferred shares were cancelled in exchange for ownership of TransGlobal Asset's Monster Elixir subsidiary.

Review, Reassessment, and Reservation of Rights – Medican Transaction

Effective December 31, 2025, management conducted a comprehensive review of all information available to the Company in connection with the transaction involving Medican, including publicly available records and information obtained from the Company's transfer agent. Based on this review, management identified material discrepancies, including indications that certain assets contemplated under the transaction may not have been delivered to the Company as represented.

Management has also identified considerations regarding the adequacy of prior due diligence, including, but not limited to, the completeness of supporting documentation and the authority and capacity of certain signatories to the underlying agreements. Management noted that a single individual executed agreements on behalf of multiple entities involved in the transaction.

While such arrangements may be permissible where appropriate authorization exists, management is conducting a further review to confirm that all agreements were duly authorized, properly executed, and consistent with applicable corporate governance requirements.

In addition, as part of its due diligence review, management has identified certain valuation considerations related to the issuance of the \$20,000,000 convertible note, including the valuation of certain entities and underlying assets, such as real property. Management is evaluating whether the recorded values are supported and consistent with applicable accounting guidance, including ASC 820 (Fair Value Measurement).

As a result, management continues to evaluate the validity, enforceability, and substance of the transaction based on the information currently available.

The Company has formally requested additional documentation and evidentiary support from Medican and is currently awaiting a response. Pending receipt and verification of such information, management has applied a conservative accounting approach in accordance with U.S. GAAP, including ASC 360 (Property, Plant, and Equipment), ASC 450 (Contingencies), ASC 820 (Fair Value Measurement), and ASC 855 (Subsequent Events), as applicable.

Based on the information currently available and deemed reliable, management has concluded that the recognition of assets and corresponding liabilities associated with this transaction should not exceed \$250,000, representing management's best estimate of fair value under the circumstances. Accordingly, the Company has adjusted the carrying amounts of such assets and liabilities to this amount as of December 31, 2025.

In addition, the Company has reassessed the related convertible note, previously recorded at approximately \$20,000,000 plus accrued interest. Given the unresolved uncertainties surrounding the transaction, including questions related to its underlying validity and supporting documentation, management has determined that the note should be recorded at \$250,000, with no conversion feature recognized and no additional accrued interest recorded, until such time as sufficient and verifiable documentation is provided to substantiate the original terms.

This treatment reflects management's current best estimate based on available information and does not constitute a waiver of any rights, claims, or defenses available to the Company. The Company expressly reserves all rights with respect to the transaction, including the right to challenge, rescind, or otherwise seek remedies related to the underlying agreements and any associated instruments.

Management will continue to monitor this matter and will update its assessment as additional information becomes available. Any necessary adjustments will be recorded in the appropriate reporting period in accordance with applicable accounting standards.

3) Pursuant to a Share Purchase-Agreement dated November 21st, 2022 between the Company and Charles Stevens, the Company purchased a 40% membership interest in CJB Uphill Marketings and Holdings LLC. This California Company manufactures a CBD-Based Tattoo Lotion For All Stages of Tattoos. The consideration paid was a convertible note issued to Charles Stevens in the amount of \$650,000.

The Company has completed a review of this transaction and has initiated communication with the current holder of the note. Based on this ongoing evaluation, the Company expects to record any necessary adjustments to the carrying value of the related instruments during the quarter ending March 31, 2026, in accordance with applicable U.S. GAAP.

4) Pursuant to a Stock Purchase Agreement dated October 22nd, 2024 between the Company and VGTel Inc., the Company acquired subsidiaries, Green Rain Solar Inc. and M Love Vintage Holdings Inc. As consideration, the Company was to give 50% of the controlling preferred stock to VGTel Inc. As of October 23rd, 2024, Ken Williams resigned with the contemporaneous appointment of Alfredo Papadakis, CEO of VGTel.

5) During the fourth quarter of 2024, the Company re-evaluated its Green Stream and Medican assets and decided to write down these assets for the following reasons:

Green Stream Assets: The write-down was driven by a strategic shift in focus toward developing the newly acquired Green Rain Solar Inc. and M Love Vintage Holdings Inc. assets.

Medican Assets: Due to a significant market correction in the cannabis sector, the Company deemed it necessary to write down the Medican assets to reflect current market conditions. This adjustment was made in accordance with applicable accounting guidance to ensure that the assets are stated at their estimated fair value. A valuation analysis will be performed in 2025 to reassess their value. Subsequently, the Company has undertaken a comprehensive re-evaluation of the entire transaction, including the underlying assets and related agreements. Management intends to perform a further valuation analysis in 2026 to reassess the recoverability and fair value of these assets based on updated information and market conditions.

The Company is also re-negotiating convertible debts related to these assets and plans to adjust the convertible notes during fiscal 2025 upon successful completion of negotiations. Additionally, the Company divested its oil and gas leases in Venango County, PA to offset consulting expenses. This proactive approach aims to strengthen the Company's financial position and align debt obligations with its revised strategic direction.

Review of Legacy Convertible Notes and Service-Based Obligations

Effective December 31, 2025, the Company performed a comprehensive review of its legacy convertible notes arising from business, consulting, employment, and director service agreements. This review was based on prior management records and financial statements previously filed with OTC Markets.

Based on the information currently available, management determined that approximately \$302,000 of services were substantiated as having been delivered to the Company. Of this amount, approximately \$250,000, plus any related accrued interest, has been attributed to a specific noteholder whose services have been identified and reasonably verified.

The remaining balance of approximately \$52,000 relates to services that, based on currently available records, have not yet been attributed to a specific service provider. Accordingly, management has initiated outreach to all purported service providers to obtain supporting documentation and validate the nature, extent, and ownership of such services.

Pending receipt and verification of this information, the Company will allocate the remaining \$52,000 of service-related obligations and adjust the associated convertible note balances as appropriate. Any resulting adjustments will be recorded in accordance with applicable U.S.

GAAP, including ASC 450 (Contingencies) and ASC 835 (Interest), in the period in which sufficient information becomes available.

In connection with this review, management has determined that certain legacy notes recorded by prior management may not meet the recognition criteria under U.S. GAAP, including ASC 405 (Liabilities). Accordingly, such notes will be removed from the Company's disclosures and financial statements going forward unless and until they are supported by verifiable documentation or relate to service providers who continue to provide services to the Company under current management. Management will continue to evaluate all such obligations and will record any validated liabilities in the appropriate reporting period.

6) Related Party Transactions and Subsequent Agreements – Medican

In connection with management's ongoing review of the transaction involving Medican Enterprises Inc. ("Medican"), the Company has identified that certain subsequent agreements derived from the original Medican transaction are subject to re-evaluation. As previously disclosed, management has raised questions regarding the validity, enforceability, and underlying substance of the original transaction, which may impact the accounting treatment and recognition of related agreements.

Pursuant to a Convertible Debt Exchange and Off-Road EV Development Agreement dated February 4, 2025, Medican agreed to cancel approximately \$5,000,000 of debt in exchange for the Company's commitment to research, develop, and produce an off-road electric vehicle, with profits to be shared equally upon commercialization.

Additionally, pursuant to a Convertible Debt Cancellation and Off-Road EV Development Agreement dated August 9, 2025, a convertible note originally issued on August 7, 2018 was cancelled in exchange for the Company's continued commitment to the development of the same off-road electric vehicle project.

In light of management's reassessment of the underlying Medican transaction, the Company is currently evaluating whether these agreements meet the criteria for recognition under U.S. GAAP, including ASC 405 (Liabilities), ASC 450 (Contingencies), and ASC 606 (Revenue from Contracts with Customers), where applicable. Management is also assessing whether the substance of these arrangements supports the de-recognition of liabilities and recognition of any associated development obligations.

Pending the outcome of this review, the Company may adjust, reclassify, or reverse previously recorded amounts related to these agreements. As such, the Company will reassess its obligations under these arrangements and will record any necessary adjustments in the period in which sufficient information becomes available.

As of December 31, 2025, the Company has completed its preliminary evaluation of these arrangements and has written down the related assets and liabilities to zero, based on currently available information and management's assessment of recoverability and supportability.

This determination is based on information presently available and does not constitute a waiver

of any rights or claims of the Company. The Company will continue to evaluate these matters and reserves the right to record any future adjustments, including reinstatement or reclassification, in the period in which sufficient and verifiable information becomes available, in accordance with applicable U.S. GAAP.

7) Pursuant to a Purchase and Sale Agreement dated May 1st, 2025 between the Company and Arowana Media Holdings Inc., the Company sold M Love Vintage Holdings Inc. in exchange for 65.7% of the not yet issued control block of Arowana Media Holdings Inc. As of September 30, 2025, this agreement was rescinded.

8) Pursuant to a Purchase and Sale Agreement dated May 20, 2025 between the Company and TransGlobal Assets Inc., the Company sold its stake in the “Incued Fintech App” in exchange for a convertible note of \$300,000. The company assigned this note to the CEO as compensation regarding the cancellation of his 310,000,000 commons shares.

9) For the month of June 2025, the company underwent a 500-1 reverse stock split; a name change from The Now Corporation to Green Rain Energy Holdings Inc.; and a symbol change to GREH

NOTE 7. LIABILITY REVIEW, ASSET REVALUATION, AND PRIOR PERIOD ADJUSTMENTS

During the fiscal year ended December 31, 2025, the Company conducted a comprehensive review of its historical transactions, financial instruments, assets, and liabilities, including legacy items recorded under prior management. This review was performed to ensure compliance with U.S. Generally Accepted Accounting Principles (“U.S. GAAP”) and to present the Company’s financial position in accordance with the economic substance of such transactions.

Convertible Debt Review and Reclassification

As part of this review, management evaluated outstanding convertible notes in accordance with ASC 470-20 (Debt with Conversion and Other Options) and ASC 405 (Liabilities). Certain instruments were determined:

- Not to contain valid or enforceable conversion features
- To lack sufficient supporting documentation

Accordingly:

- Such instruments were reclassified to accounts payable where appropriate
- Certain obligations deemed non-performing or unsupported were written down or removed

These adjustments were made to ensure liabilities reflect their economic substance and enforceability.

Elimination and Adjustment of Legacy Liabilities

Management identified certain legacy obligations, including accounts payable, operational loans, accrued payroll, and service-related liabilities, that did not meet recognition criteria under ASC 405.

Where appropriate:

- Liabilities were reduced, extinguished, or removed in accordance with ASC 405-20 (Extinguishment of Liabilities)
- Certain balances were adjusted based on verified services performed and supporting documentation

Asset Revaluation and Impairment

The Company reassessed the recoverability of its assets in accordance with ASC 360 (Property, Plant, and Equipment) and ASC 350 (Intangibles – Goodwill and Other).

- Certain assets, including investments and prepaid expenditures, were written down or impaired where management determined that no recoverable value existed
- The Medican-related assets were written down based on revised estimates of fair value and lack of supportable economic benefit
- Prepaid R&D assets continue to be evaluated under ASC 730 (Research and Development) for recoverability

Prior Period Adjustments

In accordance with ASC 250 (Accounting Changes and Error Corrections), the Company recorded adjustments to correct errors and inconsistencies identified in previously issued financial statements.

These adjustments primarily relate to:

- Write-down of assets with no recoverable value
- Reduction or removal of unsupported liabilities and convertible notes
- Reversal of previously recorded expenses, including interest expense
- Reclassification of equity and debt instruments

All such adjustments were recorded as adjustments to the beginning balance of accumulated deficit in the statement of stockholders' equity.

Measurement and Fair Value Considerations

Where sufficient information was available, adjustments were measured based on management's best estimates of fair value in accordance with ASC 820 (Fair Value Measurement).

In cases where no reliable information was available:

- Assets and liabilities were written down to zero
- Amounts were limited to verifiable and supportable balances

Ongoing Evaluation and Subsequent Events

Management continues to evaluate certain transactions, including legacy agreements and related-party arrangements. The Company has requested additional supporting documentation from counterparties and will record any further adjustments in the period in which sufficient and verifiable information becomes available, in accordance with ASC 855 (Subsequent Events).

Audit Preparation and Regulatory Compliance

The Company is in the process of engaging an independent registered public accounting firm to audit its financial statements. As part of this process:

- Supporting documentation is being compiled and verified
- Confirmation requests have been issued to relevant parties
- Additional information may be provided to regulatory authorities as required

Reservation of Rights

The adjustments reflected herein are based on information currently available to management and represent management's best estimate under the circumstances. These adjustments do not constitute a waiver of any rights, claims, or remedies available to the Company.

The Company expressly reserves all rights with respect to prior transactions, agreements, and counterparties and may pursue additional actions as appropriate.

NOTE 8. SUBSEQUENT EVENTS

Subsequent to the reporting period, the Company announced an updated shareholder dividend program, which remains subject to review and approval by the Financial Industry Regulatory Authority ("FINRA"). The Company has increased the previously approved dividend from one (1) share for every 100 shares held to three (3) shares for every 100 shares held, reflecting management's enhanced capital return strategy and commitment to shareholder value.

The dividend has a record date of May 1, 2026, and is expected to be issued in restricted common stock, subject to customary regulatory approvals. No shareholder action is required.

Management evaluates subsequent events through the date the financial statements are issued in accordance with ASC 855, *Subsequent Events*. Management has determined that the dividend declaration and related updates represent non-recognized (non-adjusting) subsequent events, as they do not relate to conditions existing as of the balance sheet date.

Accordingly, no adjustments to the amounts reported in the accompanying financial statements as of the reporting date have been made. However, the above disclosures are provided to ensure appropriate transparency regarding post-period developments that may impact the Company's capital structure and future operations.