OTC Markets

Management Certification

The undersigned, on behalf of **Valiant Eagle Inc.,** ("the Company"), certifies that the information provided herein is accurate and complete to the best of the Company's knowledge.

1. The Company publishes disclosure pursuant to the following obligation (select one):

SEC REPORTING OBLIGATION:

☐ The Company has a reporting obligation under Section 13 or 15(d) of the Exchange Act

☐ The Company has a reporting obligation under Regulation A (Tier 2)

☐ The Company has a reporting obligation under Regulation Crowdfunding (CF)

☐ Other (describe) ____

EXEMPT FROM SEC REGISTRATION/NO SEC REPORTING OBLIGATION:

☐ The Company is exempt from SEC registration and has a reporting obligation to a U.S. Bank Regulator

☒ The Company is exempt from SEC Registration and is reporting under the Alternative Reporting Standard

The Company is current in its reporting obligation as indicated above.

2. Indicate below 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: [☒]

3. Indicate below whether the Company is subject to Bankruptcy or reorganization proceedings.

Yes: [□]No: [☒]

4. The Company has a Verified Company Profile on OTCMarkets.com.

5. The Company is duly organized and in good standing under the laws of the state or jurisdiction in which the Company is organized or does business.

6. The Company understands and acknowledges its obligations to report company-related actions pursuant to Exchange Act Rule 10b-17 and FINRA Rule 6490.

7. The Company understands and acknowledges its obligations to publicly disclose material information in a timely manner in accordance with applicable U.S. federal securities laws, including but not limited to Section 10(b) of the Exchange Act and Rule 10b-5 thereunder.

8. The Company's transfer agent and its address are listed below. If the Company acts as its own transfer agent, indicate that by listing the Company and its information in the fields provided.[1]

Transfer Agent: Transfer Online.
Address: 512 SE Salmon Street, Portland, OR 97214

[1] OTCQX and OTCQB companies are required to retain a transfer agent that participates in the Transfer Agent Verified Shares Program.

9. The Company's most recent Annual Report was prepared by:

Xavier Mitchell

Below is a list all law firm(s) and attorney(s) (including internal counsel) that acted as the Company's primary legal counsel in preparing its most recent annual report or, if no attorney assisted in preparing the disclosure, the person(s) who prepared the disclosure and their relationship to the Company.

Xavier Mitchell, CEO

Paul Khan, Consultant

10. The Company's Officers, Directors and 5% Control Persons are listed below:

The table below provides information regarding all officers and directors of the Company, or any person that performs a similar function, regardless of the number of shares they own. To the best of the Company's knowledge, it includes all individuals or entities beneficially owning 5% or more of any class of the issuer's equity securities. To identify holders of 5% or more, companies may obtain a recent copy of their shareholder list that includes Non-Objecting Beneficial Owners or "NOBOs." SEC Reporting companies may also research their beneficial ownership and insider transaction filings such as on Schedules 13G or 13D or on Forms 3, 4, and 5.

As of (latest practicable date): December 31, 2025

Name of All Officers/Directors and Control Persons	Affiliation with Company (e.g., Officer Title / Director/Owner of 5% or more)	Residential Address (City / State Only)	Number of shares owned	Share type/ class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate entity
Canel Aki	Owner of more than 5%	Acarkent, Turkey	1,200,000,000	Commom	5.6%	
Xavier Mitchell	Officer/Director/Owner of more than 5%	Los Angeles, California	901 41,699,000 621,000 40,000,000	Preferred A Preferred B Preferred C Common	90.1% 83.4% 62.1% 0.2%	
Jimmy Waters	Owner of more than 5%	Riverside, California	100,000	Preferred C	10%	
Dana Belle	Owner of more than 5%	Tarzana, California	100,000	Preferred C	10%	
Paul Khan	Owner of more than 5%	Toronto, Ontario	4,750,000 99,000 99	Preferred B Preferred C Preferred A	9.5% 9.9% 9.9%	
Lavelle Mitchell	Owner of more than 5%	Van Nuys, California	50,000	Preferred C	5.0%	

Any additional material details, including conversion terms of any class of the issuer's equity securities, are below:

11. The Company has Convertible Debt as detailed below:

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

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

Date of Note Issuance	**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.)**
06/25/2021	656,894	1,000,000	06/25/2022	50% Discount to Market	15,289,000,000	13,137,880,000	Carl Dawson	Share Purchase Agreement
01/01/2024	349,920	300,000	01/01/2025	None	0	Not Applicable	Paul Khan	Consulting and Services Agreement
01/01/2025	378,000	350,000	01/01/2026	None	0	Not Applicable	Paul Khan	Consulting and Services Agreement
06/16/2025	622,846	600,000	06/16/2026	50% Discount to Market	0	12,456,920,000	Jeff Weiss	Purchase and Sale Agreement
Total Outstanding Balance:	2,007,660			Total Shares:	15,289,000,000			

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

Signature:

Name of Principal Executive Officer or Principal Financial Officer: Xavier Mitchell

Title: CEO

Date: March 30th, 2026

Signature: */s/ Xavier Mitchell*

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