

Management Certification

The undersigned, on behalf of PAO GROUP, INC. ("the Company"), certifies that the information provided herein is accurate and complete to the best of the Company's knowledge.

1. The Company is current in its disclosure obligations pursuant to the following reporting standard:

SEC Reporting Obligations

- 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 (please describe)

Other Reporting Obligations

- The Company is a U.S. bank, bank holding company, or similar financial institution exempt from SEC registration, has a reporting obligation to a U.S. Bank Regulator and follows OTC Markets' Bank Reporting requirements.
- The Company is exempt from SEC registration and is reporting under the Alternative Reporting Standard

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

Name: Madison Stock Transfer, Inc. 1688 East 16th Street Brooklyn, NY 11229

¹ OTCQX, OTCQB, and OTCID companies are required to retain a transfer agent that participates in the Transfer Agent Verified Shares Program. OTCID companies that act as their own transfer agent may submit data directly to OTC Markets.

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

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.

JAMES C DIPRIMA CFO

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): 3/27/2026

Name of Officer/Director and Control Person	Affiliation with Company (e.g. Officer/Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Note
James Schramm	Officer CEO	Hendersen, NV	3,510,000	Preferred C	78%	
James C DiPrima	Officer CFO	Omaha, NE	50,000,000	Common	0.25%	
Brian Kistler.	Beneficial Owner	Ossian, IN	35,000	Preferred A	100.00%	
JoFred LLC James DiPrima Managing Member	Beneficial Owner	Omaha, NE	990,000	Preferred C	22.00%	

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.

SEE BELOW

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

Signature:

Name of Principal Executive Officer or Principal Financial Officer: JAMES C DIPRIMA

Title: CFO _____

Date: March 31, 2026

Signature: _____

James C DiPrima [CFO's Signature]

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

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

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Shares converted to date	# of Potential shares to be issued upon conversion	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g. Loan, Services, etc.)
08/28/2015	\$34,862	\$20,700	\$14,162	08/28/2016	NONE	0	0	Shaun Diedrich	Loan
11/19/2015	\$28,937	\$16,000	\$12,937	11/16/2016	NONE	0	0	Shaun Diedrich	Loan
12/01/2015	\$18,071	\$10,000	\$8,071	12/01/2016	NONE	0	0	Shaun Diedrich	Loan
02/10/2016	\$22,394	\$12,500	\$9,894	02/10/2017	NONE	0	0	Shaun Diedrich	Loan
04/14/2016	\$8,887	\$5,000	\$3,887	04/14/2017	NONE	0	0	Shaun Diedrich	Loan
05/10/2016	\$4,229	\$2,500	\$1,729	05/10/2017	NONE	0	0	Shaun Diedrich	Loan

02/17/2017	\$111,134	\$65,000	\$46,134	02/17/2018	NONE	0	0	CDN Associates LLC Shaun Diedrich Managing Member	Loan
02/27/2017	\$102,454	\$60,000	\$42,454	02/27/2018	NONE	0	0	CDN Associates LLC Shaun Diedrich Managing Member	Loan
03/02/2017	\$110,949	\$65,000	\$45,949	03/02/2018	NONE	0	0	CDN Associates LLC Shaun Diedrich Managing Member	Loan
04/12/2017	\$84,896	\$50,000	\$34,896	04/12/2018	NONE	0	0	CDN Associates LLC Shaun Diedrich Managing Member	Loan
06/07/2017	\$84,242	\$50,000	\$34,282	06/07/2018	NONE	0	0	CDN Associates LLC Shaun Diedrich Managing Member	Loan
09/26/2017	\$16,613	\$10,000	\$6,613	09/26/2018	NONE	0	0	CDN Associates LLC Shaun Diedrich Managing Member	Loan
11/02/2017	\$16,532	\$10,000	\$6,532	11/02/2018	NONE	0	0	CDN Associates LLC Shaun Diedrich Managing Member	Loan
12/22/2017	\$82,112	\$50,000	\$32,112	12/22/2018	NONE	0	0	CDN Associates LLC Shaun Diedrich Managing Member	Loan
01/08/2018	\$11,470	\$7,000	\$4,470	01/08/2019	NONE	0	0	CDN Associates LLC Shaun Diedrich Managing Member	Loan
03/15/2018	\$81,203	\$50,000	\$31,203	03/15/2019	NONE	0	0	CDN Associates LLC Shaun Diedrich	Loan

								Managing Member	
04/18/2018	\$80,830	\$50,000	\$30,830	04/18/2019	NONE	0	0	CDN Associates LLC Shaun Diedrich Managing Member	Loan
05/01/2018	\$48,413	\$30,000	\$18,413	05/01/2019	NONE	0	0	CDN Associates LLC Shaun Diedrich Managing Member	Loan
05/30/2018	\$56,259	\$35,000	\$21,259	05/30/2019	NONE	0	0	CDN Associates LLC Shaun Diedrich Managing Member	Loan
06/29/2018	\$32,016	\$20,000	\$12,016	06/29/2019	NONE	0	0	CDN Associates LLC Shaun Diedrich Managing Member	Loan
08/16/2018	\$54,070	\$34,000	\$20,070	08/16/2019	NONE	0	0	CDN Associates LLC Shaun Diedrich Managing Member	Loan

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0Total Outstanding Balance: \$1,157,675

Total Shares: 0