

# Hydro Power Technologies, Inc.

Amendment to [Annual Report](#) for 12/31/2025 originally published through the OTC Disclosure & News Service on 04/05/2026

Explanatory Note:  
Attach 2025 Audited Financials

*\*\*This coversheet was automatically generated by OTC Markets Group based on the information provided by the Company. OTC Markets Group has not reviewed the contents of this amendment and disclaims all responsibility for the information contained herein.*



**PEAKCART GROUP CORP.  
f/k/a HYDRO POWER TECHNOLOGIES INC.**

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**Annual Report for the Year Ending  
DECEMBER 31, 2025**



**Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines**

**PEAKCART GROUP CORP.  
f/k/a HYDRO POWER TECHNOLOGIES INC.**

**2612 Greenleaf Dr West Covina, CA 91792**

Telephone (949) 278-2285

<https://peakcartcorp.com/>

[info@biocubeglobal.com](mailto:info@biocubeglobal.com)

**SIC CODE 5199**

**Annual Report for the Period Ending  
December 31, 2025**

**Outstanding Shares**

**The number of shares of our Common stock was :**

The number of shares outstanding of our Common Stock was:

**238,510,936 as of December 31, 2025**

As of **December 31, 2024**, the most Recent Completed Fiscal Year End Date, the number of shares outstanding of our Common Stock was:

**238,510,936 as of December 31, 2024**

**Shell Status**

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

Yes:  No:

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

Yes:  No:

## Change in Control

Indicate by check mark whether a Change in Control<sup>1</sup> 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 any names used by predecessor entities, along with the dates of the name changes.

The exact name of the issuer is Hydro Power Technologies, Inc.  
On April 1, 2005, we were incorporated as Boyd Holdings Inc., in the State of Nevada.  
On March 24, 2006, the name was changed to Playbox (US) Inc.  
On April 8, 2020, the name of the Company was changed to Hydro Power Technologies, Inc.  
On September 05 , 2025, the name of the Company was changed to PeakCart Group Corp. and is pending a Corporate Action filing with FINRA for the effectuation of the Name Change.

Current State and Date of Incorporation or Registration: **Wyoming, April 1, 2005.** Standing in this jurisdiction: **Active**

Prior Incorporation Information for the issuer and any predecessors during the past five years: **None**

Describe any trading suspension orders issued by the SEC concerning the issuer or its predecessors since inception: **None**

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

On December 31, 2025, the Issuer entered into an agreement to transfer its entire interest in Sheila Works in exchange for the release of a shareholder loan owed to Grant Sanders in the amount of Six Hundred Twenty-Four Thousand Three Hundred Sixty-Three U.S. Dollars (\$624,363). Additionally, the Issuer agreed to transfer its 100% interest, comprising 107,000,000 shares of common stock in Hydro Power Technologies, Inc., an Ontario, Canada company, to David Pahl and Karen Hauser. In consideration, David Pahl agreed to transfer 110 shares of the Issuer's Preferred Series A Stock, and Karen Hauser agreed to transfer 3,900,000 shares of the Issuer's Preferred Series E Stock. This transaction was facilitated by PatientTrac Limited pursuant to the agreement dated December 31, 2025. On July 24, 2025, PatientTrac Limited entered into an agreement with BioCube Inc., a California corporation, pursuant to its authority under an "Authorization Agreement for the Transfer of Preferred Stock." Under the terms of this agreement, PatientTrac Limited facilitated the transfer of 110 shares of Series A Preferred Stock and 3,901,000 shares of Series E Preferred Stock to BioCube Inc. Furthermore, BioCube Inc. has committed to reorganizing the Issuer, with the reorganization effective as of June 28, 2025. The agreement also includes the merger of A-Bold Trading and other entities under the control of the new controlling group.

As of the date of this filing, the Issuer and its new Board and Majority Shareholder have implemented the following changes, which include amending the articles of incorporation with the State of Wyoming:

- |  |  |
|--|--|
| (1) Name of Issuer                           | Peakcart Group Corp pending FINRA application                        |
| (2) New Certificate Designation              | Preferred Series A-1 Issuance of 1,000 Shares                        |
| (3) Reverse Split and Cancellation           | Preferred Series B, C, D, E, F pending transfer agreement completion |
| (4) New Certificate of Designation           | Preferred Series B, C pending transfer agreement completion          |
| (5) Authorized Common Stock                  | Reduced from 5,000,000,000 to 500,000,000 shares                     |
| (6) Amended and Restated ByLaws              | Fiscal Year Changed from September 30 to December 31                 |
| (7) Acquisitions, Effective 3 December 2025: |  |
| a. 100% of Biocube, Inc.                     | a Wyoming Corp   |

- b. 100% Starx Global Inc. a Wyoming Corp.
  - c. 65% Peak Ocean Limited a Hong Kong Corp
  - d. 65% Global Ifood Limited a Seychelles company
- (8) Completed PCAOB for periods ending 12/31/2024 – 12/31/2025  
(9) Corporate Action pending with FINRA for the Stock Splits, Name and Symbol Change

### **Changes in the Preferred Series Shares**

Articles of Amendment on December 17, 2025 (effective November 13, 2025) where the Board of Directors and the Majority Shareholder, Biocube, Inc. mandated the following:  
Cancel ~12.48M Series B Preferred shares (non-payment of consideration, returned to treasury).  
Eliminate Certificate designations for Series B, C, D, and F (no shares outstanding).  
Issued New Certificate of designations for Series B and C Preferred.

**Note Per discussion with OTC Markets. The Issuer is filing has changed it Fiscal Year to 31 December and this is the Annual Report with PCAOB audited financial statements for the period ending 31 December 2025.**

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

PeakCart Group Corp.  
2612 Greenleaf Dr  
West Covina, CA 91792  
(949) 278-2285  
[info@biocubeglobal.com](mailto:info@biocubeglobal.com)

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

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

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

Yes:  No:

## **2) Security Information**

### **Transfer Agent**

Name: **Danielle Bullis**  
**Senior Associate, Corporate Services**  
Pacific Stock Transfer Company  
6725 Via Austin Pkwy, Suite 300  
Las Vegas, Nevada 89119

Phone: 702-361-3033

Email: [DanielleB@pacificstocktransfer.com](mailto:DanielleB@pacificstocktransfer.com)

Address: 6725 Via Austin Pkwy, Suite 300, Las Vegas, Nevada 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:	PYBX	
Exact title and class of securities outstanding:	Common	
CUSIP:	72811U309	
Par or stated value:	\$0.0001	
Total shares authorized:	500,000,000	as of date: <b>December 31, 2025</b>
Total shares outstanding:	<b>238,510,936</b>	as of date: <b>December 31, 2025</b>
Number of shares in the Public Float <sup>1</sup> :	74,091,936	as of date: <b>December 31, 2025</b>
Total number of shareholders of record:	427	as of date: <b>December 31, 2025</b>

All additional class(es) of publicly traded securities (if any):

**Other classes of authorized or outstanding equity securities:**

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). 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 Series A-1	
CUSIP (if applicable):	None	
Par or stated value:	.0001	
Total shares authorized:	1,000	As of <b>December 31, 2025</b>
Total shares outstanding (if applicable):	1,000	As of <b>December 31, 2025</b>
Total number of shareholders of record	1	As of <b>December 31, 2025</b>

Exact title and class of the security:	Preferred Series A	
CUSIP (if applicable):	None	
Par or stated value:	.0001	
Total shares authorized:	1,000,000	As of <b>December 31, 2025</b>
Total shares outstanding (if applicable):	110	As of <b>December 31, 2025</b>
Total number of shareholders of record	1	As of <b>December 31, 2025</b>

Exact title and class of the security:	Preferred Series B	
CUSIP (if applicable):	None	
Par or stated value:	.0001	
Total shares authorized:	30,000,000	As of <b>December 31, 2025</b>
Total shares outstanding (if applicable):	0	As of <b>December 31, 2025</b>
Total number of shareholders of record	0	As of <b>December 31, 2025</b>

<sup>1</sup> "Public Float" shall mean the total number of unrestricted shares not held directly or indirectly by an officer, director, any person who is the beneficial owner of more than 10 percent of the total shares outstanding (a "control person"), or any affiliates thereof, or any immediate family members of officers, directors and control persons.

Exact title and class of the security:	Preferred Series C	
CUSIP (if applicable):	None	
Par or stated value:	.0001	
Total shares authorized:	30,000,000	As of <b>December 31, 2025</b>
Total shares outstanding (if applicable):	0	As of <b>December 31, 2025</b>
Total number of shareholders of record	0	As of <b>December 31, 2025</b>

Exact title and class of the security:	Preferred Series E	
CUSIP (if applicable):	None	
Par or stated value:	.0001	
Total shares authorized:	30,000,000	As of <b>December 31, 2025</b>
Total shares outstanding (if applicable):	4,059,213	As of <b>December 31, 2025</b>
Total number of shareholders of record	3	As of <b>December 31, 2025</b>

### **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.** Each Common Shareholder is entitled to One (1) Vote per share  
Dividends are authorized if declared by the Board of Directors, at its sole discretion.  
There are no current Preemption Rights.
2. **For preferred stock, describe the dividend, voting, conversion, and liquidation rights as well as redemption or sinking fund provisions.**

#### **Dividends:**

Preferred Series A – F authorized if declared by the Board of Directors at its sole discretion.

#### **Voting:**

##### **Series A-1**

If at least one share of Series A-I Preferred Stock is issued and outstanding, then the total aggregate issued shares of Series A-I Preferred Stock at any given time, regardless of their number, shall have voting rights equal to one million (1,000,000), votes per share on all matters affecting the Corporation, including matters otherwise requiring a class vote, such as the election of directors, amendments to the Articles of Incorporation, and any other corporate action requiring shareholder approval.

Notwithstanding anything to the contrary in the designation of any other class or series of Preferred Stock, the holders of Series A-I Preferred Stock shall have the exclusive and overriding right to approve or disapprove any action affecting the rights, preferences, or privileges of such other class or series, and the consent or vote of the holders of such other class or series shall not be required.

In the event of any conflict between this Certificate of Designation of Series A-I Preferred Stock and the designation of any other class or series of stock of the Corporation, the terms of the Series A-I Preferred Stock shall control.

##### **Series A**

Each share shall have 4 times the sum of all shares of common stock issued and outstanding at the time of voting plus all shares of Series B, Series C, Series E and Series F issue and

outstanding at the time of voting, divided by the number of shares of Series A Preferred Stock issued and outstanding at the time of voting.

Series B

*Pari passu* as the Common Stock voting.

Series C

*Pari passu* as the Common Stock voting.

Series E

Each share shall have One Thousand (1,000) Votes

### **Conversion:**

#### **Series A -1**

a.) If at least one share of Series A-I Preferred Stock is issued and outstanding, then the total aggregate issued shares of Series A-I Preferred Stock at any given time, regardless of their number, shall be convertible into the number of shares of Common Stock which is four times the sum of

i) the total number of shares of Common Stock which are issued and outstanding at the time of conversion, plus

ii) the total number of shares of Series A, Series B, Series C, Series E, and any other Preferred Stocks which are issued and outstanding at the time of conversion.

b. Each individual share of Series A-I Preferred Stock shall be convertible into the number of shares of Common Stock equal to [four times the sum of all shares of Common Stock issued and outstanding at time of conversion plus all shares of Series A, Series B, Series C, Series E, Series F, and any other Preferred Stocks issued and outstanding at time of conversion] divided by the number of issued and outstanding shares of Series A-I Preferred Stock at the time of conversion.

#### **Series A**

No Conversion Rights.

#### **Series B**

3,000 shares of Common Stock for each share of Preferred Series B

#### **Series C**

3 Shares of Common Stock for each share of Preferred Series C

#### **Series E**

3,000 shares of Common Stock for each share of Preferred Series E

### **Liquidation**

#### **Series A**

No liquidation Rights.

#### **Series B**

Upon any liquidation or winding up of the corporation whether voluntary or involuntary, before any distribution or payment shall be made to the holders of any stock ranking junior to the Series B Preferred Stock, the holders of the Series B Preferred Stock shall be entitled to be paid out of the assets of the Corporation an equal to \$1.00 per share (the "Preference Value") plus any declared but unpaid dividends, for each share of Series E Preferred Stock held by them. After the payment of the full applicable Preference Value of each share of the Series B Preferred Stock as set forth herein, the remaining assets of the Corporation legally available for distribution, if any, shall be distributed ratably to the holders of the Corporation's Series B and common stock in that order.

#### **Series C**

See Series B

#### **Series E**

Upon any liquidation or winding up of the corporation whether voluntary or involuntary, before any distribution or payment shall be made to the holders of any stock ranking junior to the Series e Preferred Stock, the holders of the Series E Preferred Stock shall be entitled to be paid out of the assets of the Corporation an equal to \$1.00 per share (the "Preference Value") plus any declared but unpaid dividends, for each share of Series E Preferred Stock held by them. After the payment of the full applicable Preference Value of each share of the Series E Preferred Stock as set forth

herein, the remaining assets of the Corporation legally available for distribution, if any, shall be distributed ratably to the holders of the Corporation's Series F and common stock in that order.

**Redemption or sinking fund provisions**

None

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

During the period covered by this Annual Report, the Board of Directors of Hydro Power Technologies, Inc. (OTC: PYBX), a Wyoming corporation (PeakCart Group Corp.f/k/a Hydro Power Technology, Inc.), authorized the cancellation and rescission of all outstanding shares of the Company's Series B Preferred Stock. As set forth in the legal opinion of R. Elliott Halsey dated December 31, 2025, the 12,330,000 shares were originally issued without receipt of any valid consideration approved by the Board, rendering them not fully paid and nonassessable under Wyoming Statute § 17-16-621. The Board had previously acted to rescind the shares by resolution dated August 2, 2012; out of an abundance of caution, the current Board adopted a unanimous written consent dated December 15, 2025 formally cancelling and rescinding the Series B Preferred Stock. The legal opinion confirms that, pursuant to Wyoming corporate law and UCC Article 8 (including provisions for lost or unavailable certificates), the shares have been properly cancelled, are no longer outstanding, and that the Company's official stock ledger and Board records control their status notwithstanding any physical certificates.

The Issuer then cancelled the Preferred Series B, C, D, and F Certificate of Designations with the Secretary of State of Wyoming.

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

See Item 3

**3) Issuance History**

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

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

**A. Changes to the Number of Outstanding Shares**

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

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

<p>Shares Outstanding as of Second Most Recent Fiscal Year End:  <u>Opening Balance</u>                  Date <u>October 1, 2023</u>                  Common: 230,502,936                  Preferred Series A 110                  Preferred Series E 4,037,213</p>	<p>*Right-click the rows below and select "Insert" to add rows as needed.</p>
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Date of Transaction	Transaction type (e.g. new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to (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	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
08/05/2024	Issuance	8,000,000	Common Stock	.0001	No	ANDREA BATTISTELLA	Conversion Preferred Series E shares.	Unrestricted	4(a)1
08/05/2024	Shares returned to Treasury	3,000	Preferred Series E	.0001	No	ANDREA BATTISTELLA	Conversion Preferred Series E shares.	restricted	4(a)1
02/05/2025	Issuance	10,000	Preferred Series E	.0001	No	Fengying Guo	Acquisition of the 100% of Biocube, Inc.	restricted	4(a)2
02/05/2025	Issuance	4,900	Preferred Series E	.0001	No	XPEAK GLOBAL INC.	Acquisition of the 100% of Starx Global Inc.	restricted	4(a)2
02/05/2025	Issuance	5,100	Preferred Series E	.0001	No	SEAN HUANG	Acquisition of the 100% of Starx Global Inc.	restricted	4(a)2
02/05/2025	Issuance	2,500	Preferred Series E	.0001	No	Zhiliang Song	Acquisition of the 65% of PeakCart Ocean HK Limited	restricted	4(a)2
02/05/2025	Issuance	2,500	Preferred Series E	.0001	No	YANGZHAN LIN	Acquisition of the 65% of Global Ifood Inc.	restricted	4(a)2
12/05/2025	Issuance	1,000	Preferred Series A-1	.0001	No	Biocube Inc.	Issuance for Consideration of 4 Acquisitions	restricted	4(a)2
12/15/2025	Cancellation	(12,330,000)	Preferred Series B	.0001	No	See Note 1	Failure of consideration – per legal opinion	restricted	N/A (cancellation)
Shares Outstanding on Date of This Report:									
Ending Balance:									
Date <b>December 31, 2025</b>									
Common: 238,510,936									
Preferred									
Series A-1 1,000									
Series A 110									
Series B									
Series C 0									
Series E 4,059,213									

\*PatientTrac Limited is a United Kingdom Limited Company, London, England, H Wayne Hayes Jr., Los Patios Colombia is the sole shareholder.

\*XPEAK GLOBAL INC, a California Corporate owned 100% by Dongliang Song, located at 9730 Alesia St South El Monte, CA 91733.

Note 1

These are the reported Preferred Series B Issuance in 2010 Cancelled

7/14/2010	New Issuance-Carlton Wingett	10,000,000	10,000,000
7/14/2010	New Issuance-Market Awareness	1,000,000	11,000,000
7/14/2010	New Issuance-Fordee CA Trust	1,000,000	12,000,000
8/2/2010	New Issuance-Javan King	50,000	12,050,000
8/2/2010	New Issuance-Financial Providence	50,000	12,100,000
8/2/2010	New Issuance-Fordee Management	50,000	12,150,000
8/2/2010	New Issuance-Harbor Point Capital	50,000	12,200,000
8/2/2010	New Issuance-Bobbie Oben	20,000	12,220,000
8/2/2010	New Issuance-Jefferson Mesidor	50,000	12,270,000
8/2/2010	New Issuance-New Media Commerce	5,000	12,275,000
8/2/2010	New Issuance-Papilloud Corporation	5,000	12,280,000
8/2/2010	New Issuance-Robert Johnson	50,000	12,330,000

## 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:

## 4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations.

(Please ensure that these descriptions are updated on the Company's Profile on [www.otcmarkets.com](http://www.otcmarkets.com)).

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

At Biocube Inc., our mission is to connect the world's most celebrated wine and spirits brands with passionate consumers across the Asia-Pacific and beyond, fostering global appreciation for exceptional craftsmanship while building sustainable partnerships that drive innovation, accessibility, and excellence in international trade.

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

- a. 100% of Biocube, Inc. a Wyoming Corp
- b. 100% Starx Global Inc. a Wyoming Corp.
- c. 65% Peak Ocean Limited a Hong Kong Corp
- d. 65% Global Ifood Limited a Seychelles company

C. Describe the issuers' principal products or services.

The PeakCart Group Corp, with its four subsidiaries, is a dynamic general corporation established in 2020, is a leading force in international trade specializing in the distribution of premium wine and spirits. With a sharp focus on the vibrant Asia-Pacific market, we proudly hold exclusive distribution rights for dozens of globally acclaimed red and fortified wines from renowned brands, delivering exceptional quality and heritage to discerning consumers worldwide. Our strategic network of marketing and logistics centers spans key global hubs, including Houston and Los Angeles in the USA, Adelaide and Brisbane in Australia, Amsterdam in the Netherlands, Singapore, and Hanoi in Vietnam. Through deep-rooted partnerships with major online and offline sales channels in China, the United States, and Singapore, The PeakCart Group Corp ensures seamless supply chains, innovative marketing, and unparalleled access to the finest selections, bridging cultures and elevating the art of fine beverages on an international scale.

## 5) Issuer's Facilities

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases. The Issuer executive office is located at 2612 Greenleaf Dr, West Covina, CA. The current lease term is 2 years, which will be extended at the end of the term by the Issuer.

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

Name of Officer/Director or 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
Fengying Guo	President/Director	West Covina, CA	<u>0*</u>	<u>common</u>	N/A	
Lisu Shi	Corporate Secretary	West Covina, CA	<u>0</u>	<u>common</u>	N/A	
Ruiyan Wu	Director/CFO	West Covina, CA	<u>0</u>	<u>common</u>	N/A	
Dan Du	Independent Director	West Covina, CA	<u>0</u>	<u>common</u>	N/A	
Qingchun Yi	Independent Director	West Covina, CA	<u>0</u>	<u>common</u>	N/A	
Biocube Inc	More than 5% Voting Control	West Covina, CA	<u>110</u>	<u>Preferred Series A</u>	<u>100%</u>	<u>See Note 2</u>
William R. Pfeiffer	More than 5%	Tallahassee, Florida	<u>15,488,000</u>	<u>Common</u>	<u>6.72%</u>	
Barry Harding	More than 5%	London, England	<u>15,000,000</u>	<u>Common</u>	<u>6.51%</u>	<u>Note 1</u>
Nejo Limited	More than 5%	London, England	<u>15,000,000</u>	<u>Common</u>	<u>6.51%</u>	<u>Note 1</u>
Jeanne Novikow	More than 9.9%	Princeton, Ontario, Canada	<u>23,523,500</u>	<u>Common</u>	<u>10.21%</u>	
Des Cobble	More than 5%	BC, Canada	<u>17,043,850</u>	<u>Common</u>	<u>7.3%</u>	

### Note 1.

Barry Harding and Nejo Limited had shares issued by the previous management. Nejo Limited is a dissolved United Kingdom company, dissolution on May 22, 2012. The Beneficial owner is Miss Donna Williams 63 Gartland Road, Sunderland, United Kingdom, SR4 9LT. The shares were never delivered to these parties due to non-payment.

### Note 2

Biocube Inc. a Wyoming Corp. is owned 100% by the Issuer. The Beneficial Owner is the Issuer.

## 7) Legal/Disciplinary History

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

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

NONE

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

NONE

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

NONE

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

NONE

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

NONE

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

NONE

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

NONE

## 8) Third Party Providers

Please provide the name, address, telephone number and email address of each of the following outside providers:

### Securities Counsel

FinLaw  
117 N San Vicente Blvd 2612 Greenleaf Drive  
Beverly Hills CA 90212 West Covina CA 91792  
310.299.4992  
[offshore@finlaw.io](mailto:offshore@finlaw.io)

### Accountant or Auditor

### **Corporate Accountants and Taxation**

Peter Zompa  
Miami Accounting Group  
Miami Beach, Florida  
[peter.zompa@miamiaccountinggroup.com](mailto:peter.zompa@miamiaccountinggroup.com)

### **PCAOB Auditors**

LAO Professionals  
Suite SF07 to SF09  
Second Floor Ikorodu Shopping Plaza  
Ita - Elewa Ikorodu Lagos State  
Nigeria  
[info@laoprofessionals.com](mailto:info@laoprofessionals.com)  
2348038062859  
<https://laoprofessionals.com/>

### Investor Relations

TBD

### **Official Social Media Platforms**

X: <https://x.com/PeakcartGroup>  
LinkedIn: <https://www.linkedin.com/in/peakcart-group-corp-150b4a39a/>  
Facebook: <https://www.facebook.com/profile.php?id=61585414898953>  
Instagram: [https://www.instagram.com/peak\\_cartgroup/](https://www.instagram.com/peak_cartgroup/)

### Other Service Providers

## 9) Disclosure & Financial Information

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

Name:	Fengying Guo
Title:	President
Relationship to Issuer:	President

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

U.S. GAAP

IFRS

C. The financial statements for this reporting period were prepared by (name of individual)<sup>2</sup>:

Name:	Peter Zompa and PCAOB Auditors Lao Professionals
Title:	Corporate Accountant and Auditors
Relationship to Issuer:	Corporate Accountant and Auditors

## 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, /s/ Fengying Guo, certify that:

1. I have reviewed this Disclosure Statement of Hydro Power Technologies, 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.

April 5, 2026

/s/ Fengying Guo

President

*Principal Financial Officer: I,*

**Ruiyan Wu** certify that:

1. I have reviewed this Disclosure Statement of Hydro Power Technologies, 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.

April 5, 2026

/s/ Ruiyan Wu

Director

## REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM To the Board of Directors and Stockholders of Peakcart Group Corp.

### Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of Peakcart Group Corp. (the ‘Company’) as of December 31, 2025, and 2024, and the related consolidated statements of operations, comprehensive income, changes in stockholders’ equity and cash flows for period ended December 31, 2025, and 2024, and the related notes (collectively referred to as the “financial statements”). In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Company as of December 31, 2025, and 2024, and the results of its operations and its cash flows for each of the period ended December 31, 2025, and 2024, in conformity with accounting principles generally accepted in the United States of America.

### Basis for Opinion

These financial statements are the responsibility of the Company’s management. Our responsibility is to express an opinion on the Company’s financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (“PCAOB”) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits, we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company’s internal control over financial reporting. Accordingly, we express no such opinion.

Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

### Critical Audit Matters

Critical audit matters are matters arising from the current period audit of the financial statements that were communicated or required to be communicated to the audit committee and that: (1) relate to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. Communication of critical audit matters does not alter in any way our opinion on the financial statements taken as a whole and we are not, by communicating the critical audit matters, providing separate opinions on the critical audit matter or on the accounts or disclosures to which they relate.

### Revenue

the Company recognizes revenue mainly from the sale of food and beverage distribution. The Company makes use of social media to market its products; warehoused its products at the warehouse owned by third parties.

The principal considerations for our determination of this as critical audit matter relate to the effort required to analyze the high volume of transactions, significance of the total amounts recognized as revenue, and timing of when revenue is recognized.

*The primary procedures we performed to address this critical audit matter included the following:*

- We selected a sample of recorded revenue transactions and examined customer source documents for each selection, including invoices and payment support.
- We physically inspected the inventories in some of the locations.
- We evaluated management’s application of the Company’s accounting policies in recognizing revenue.
- We tested the completeness and mathematical accuracy of the revenue.

### **Investment in Debenture**

Biocube owns certain shares of Peakcart's Preferred Series E stock (the "Series E Shares"), which are convertible into shares of Peakcart's Preferred Series B stock (the "Series B Shares") and are eligible for further conversion into common stock of Peakcart (the "Common Stock") at a ratio of 3,000 shares of Common Stock for each one share of Series E, (or the exchanged Preferred Series E to Preferred Series B), pursuant to the terms of Peakcart's certificate of designation.

Biocube (Seller) sold 2,500 shares of the Series E Shares of Peakcart Group Corp to Walking Whale Trading Limited (Buyer) which shall be converted into Series B Shares in exchange for Purchaser's issuance of a 10-year corporate debenture (the "Debenture") in favor of the Seller with the purchase consideration of \$4,000,000

We identified the Investment in Debenture as a critical audit matter due to the fact that it relates to accounts or disclosures that are material to the financial statements and the management assumptions in the valuation of the value of Series B Shares.

*How we addressed the critical audit matter includes the following:*

- We examined the legal agreement to understand key terms: the interest rate, maturity date, callable provisions, sinking fund requirements, and conversion privileges, etc.
- We challenged the management about how they determine the value for the Debenture
- We obtained independent written confirmation from the bond trustee regarding outstanding balances, interest payments, and compliance with covenants.
- We inspected the minutes of board of directors' meetings to confirm that the issuance of debentures was properly authorized.
- We verified that financial statement disclosures include the nature of the liabilities, interest rates, maturity dates, and conversion features

/S/ Lateef Awojobi

**LAO PROFESSIONALS**

(PCAOB ID 7057)

Lagos, Nigeria

We have served as the Company's auditor since 2025.

April 5th, 2026



**PEAKCART GROUP CORP.**  
**f/k/a Hydro Power Technologies, Inc.**

Audited Financial Statements

As of and for the year ended December 31, 2025 and 2024

Peakcart Group Corp.  
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6	Statement of Cash Flows
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Peakcart Group Corp.  
Balance Sheet  
As of December 31,

	December 31, 2025	December 31, 2024
<b><u>ASSETS</u></b>		
<b>Current Assets</b>		
Cash	1,329,341	-
Prepayments	978,185	-
Inventory	1,348,642	-
Other current assets	551,997	-
	<b>\$4,208,164</b>	<b>\$-</b>
<b>Non-Current Assets</b>		
Property and Equipment (net)	77,724	-
Investment in Debenture	4,000,000	-
	<b>\$4,077,724</b>	<b>\$0</b>
<b>TOTAL ASSETS</b>	<b>\$8,285,888</b>	<b>\$0</b>
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>		
<b>Current Liabilities</b>		
Accounts payable	256,500	-
Accrued tax liability	16,390	-
Other payable	966,145	-
	<b>\$1,239,034</b>	<b>\$-</b>
<b>Non-Current Liabilities</b>		
Long term payment	70,042	-
	<b>\$70,042</b>	<b>\$-</b>
<b>Stockholders' Equity</b>		
Preferred Stock	-	
- Preferred stock Series A, \$0.0001 par value; 1,000,000 shares authorized, 110 shares issued and outstanding as of December 31, 2025, and December 31, 2024	0.01	0.01
- Preferred stock Series E, \$0.0001 par value; 200,000,000, shares authorized, 4,059,213 shares issued and outstanding	406	406
- Common stock, \$0.0001 par value; 500,000,000 shares authorized, 238,502,936 shares issued and outstanding	23,850	23,850
Additional paid-in capital	7,707,582	3,579,082
Accumulated Deficit/Surplus	(1,756,625)	(3,603,338)
Non - Controlling Interest	1,001,598	-
<b>Total Stockholders' Equity</b>	<b>\$6,976,812</b>	<b>\$-</b>
<b>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</b>	<b>\$8,285,888</b>	<b>\$-</b>

THE NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

Peakcart Group Corp.  
Statement of Operations  
For the Years Ended December 31,

	December 31, 2025	December 31, 2024
<b>Revenue</b>	18,951,034	-
Cost of Sales	(16,229,275)	-
Gross Margin	<u>2,721,759</u>	<u>-</u>
General and administrative expenses	(627,688)	-
Selling expenses	(894,229)	-
Total Expenses	<u>(1,521,917)</u>	<u>-</u>
Income / (loss) from operations	1,199,842	-
Other Income / (Expense)	76,481	-
Tax Provision	(16,390)	-
Net Gain (loss) for the year	<u><u>1,259,933</u></u>	<u><u>-</u></u>

THE NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

Peakcart Group Corp.  
Statement of Stockholders' Deficit  
As of December 31,

	Series A		Series E		Common stock		Additional Paid in Capital	Accumulated Deficit/ Surplus	NCI	Total shareholders' Equity
	Preferred Stock		Preferred Stock		No. of shares	Amount				
	No. of shares	Amount	No. of shares	Amount	No. of shares	Amount				
<b>Balance as of December 31, 2023</b>	110	0.01	4,059,213	406	238,502,936	23,050	3,579,082	(3,603,338)	-	-
Net profit for the year	-	-	-	-	-	-	-	-	-	-
Share Issued/Cancelled	-	-	-	-	-	-	-	-	-	-
Additional paid in capital	-	-	-	-	-	-	-	-	-	-
<b>Balance as of December 31, 2024</b>	110	0.01	4,059,213	406	238,502,936	23,850	3,579,082	(3,603,338)	-	-
Net profit for the period	-	-	-	-	-	-	-	1,259,933	-	1,259,933
Additional paid in capital	-	-	-	-	-	-	4,128,500	586,780	-	4,715,280
Non-controlling Interest	-	-	-	-	-	-	-	-	1,001,598	1,001,598
<b>Balance as of December 31, 2025</b>	110	0.01	4,059,213	406	238,502,936	23,850	7,707,582	(1,756,625)	1,001,598	6,976,812

THE NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

Peakcart Group Corp.  
Statement of Cash Flows  
For the Years Ended December 31,

	December 31, 2025	December 31, 2024
<b>Cash flows from operating activities:</b>		
<b>Net profit</b>	<b>1,259,933</b>	-
Adjustments for non-cash items	1,518,337	-
Depreciation	1,317	-
Adjustments to reconcile net loss to net cash used in	-	-
<u>Changes in assets and liabilities:</u>		
Prepayment	(978,185)	-
Inventories	(1,348,642)	-
Other current assets	(551,997)	-
Return and allowance	-	-
Account payables	256,499	-
Accruals	(1)	-
Notes payables	16,390	-
Shareholders loan	-	-
Other payables	966,145	-
<b>Net cash used in operating activities</b>	<b>1,139,798</b>	-
<b>Net cash used in investing activities</b>		
Property and equipment	(9,000)	-
Investment in Debenture	(4,000,000)	-
Gain/loss on de-consolidation	-	-
<b>Cash flows from investing activities:</b>	<b>(4,009,000)</b>	-
<b>Cash flows from financing activities:</b>		
Share subscription receivables	-	-
Additional paid in capital	4,128,500	-
Loss on de-consolidation	-	-
Note payables	70,041	-
Share capital	-	-
<b>Net cash provided by financing activities</b>	<b>4,198,541</b>	-
<b>Net increase (decrease) in cash</b>	<b>1,329,340</b>	-
Cash, beginning of period	-	-
<b>Cash, end of period</b>	<b>1,329,340</b>	-

THE NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

## **Note 1 – Nature of Business, Change in Control, Reorganization, and Pending Corporate Actions**

### **Organization and Business**

PeakCart Group Corp. (the “Company” or “PeakCart”), a Wyoming corporation, is a holding company whose primary operating subsidiary, BioCube Inc. (a Wyoming corporation), engages in the international distribution of premium wine and spirits with a focus on the Asia-Pacific region (p. 1).

### **History and Change in Control**

The Company was originally incorporated in the State of Nevada on April 1, 2005, as Boyd Holdings Inc., later changing its name to Playbox (US) Inc. in 2006 and Hydro Power Technologies, Inc. in 2020. On July 24, 2025, PatientTrac Limited (United Kingdom) entered into an Authorization Agreement with BioCube Inc. to facilitate a change of control (p. 1). Effective December 31, 2025, the Company completed a reorganization whereby BioCube Inc. became the majority controlling shareholder (p. 1).

### **Strategic Acquisitions**

Concurrently, the Company acquired the following entities through the issuance of preferred stock as part of its strategic shift into international trade and logistics (p. 1):

- **100% of BioCube Inc.** (Wyoming corporation)
- **100% of Starx Global Inc.** (California corporation)
- **65% of Peak Ocean Limited** (Hong Kong corporation)
- **65% of Global Ifood Limited** (Seychelles company)

These acquisitions were effected through the issuance of 10,000 Series E Preferred shares to Fengying Guo (BioCube), 4,900 to XPEAK GLOBAL INC. (Starx), 5,100 to Sean Huang (Starx), 2,500 each to Zhiliang Song (Peak Ocean) and Yangzhan Lin (Global Ifood), and 1,000 Series A-1 Preferred shares to BioCube Inc. All transactions were accounted for as business combinations under ASC 805. The change in control was not a reverse acquisition under ASC 805-40; the Company retained its legal shell and trading symbol (PYBX). All legacy operations (pre-BioCube) were deconsolidated or disposed of during 2025 (p. 1).

### **Pending FINRA Corporate Action**

As of the date of these financial statements, the Company has submitted a Corporate Action request to FINRA for an official name change from Hydro Power Technologies, Inc. to PeakCart Group Corp., a corresponding change in trading symbol, and any required stock splits or reverse splits. These actions remain pending FINRA approval and are expected to become effective upon completion of the corporate action filing.

Peakcart Group Corp.  
Statement of Cash Flows  
For the Years Ended December 31,

No adjustments related to these pending actions have been reflected in the accompanying consolidated financial statements.

## **Note 2 – Basis of Presentation and Principles of Consolidation**

### **Basis of Presentation**

The accompanying consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (**U.S. GAAP**) and are **PCAOB-audited**. The Company changed its fiscal year-end from September 30 to **December 31**, effective 2025. These statements present the full calendar year ended December 31, 2025.

### **Principles of Consolidation**

The consolidated financial statements include the accounts of **Peakcart Group Corp.** and its majority-owned subsidiaries: **BioCube Inc.**, **Starx Global Inc.**, **Peak Ocean Limited**, and **Global Ifood Limited**. All significant intercompany balances and transactions have been eliminated in consolidation. Non-controlling interests (NCI) in consolidated subsidiaries are presented separately within equity and net income.

## **Note 3 – Summary of Significant Accounting Policies**

- **Revenue Recognition (ASC 606):** Revenue is recognized when control of the promised goods is transferred to the customers, in an amount that reflects the consideration the Company expects to receive.
- **Business Combinations (ASC 805):** The Company accounts for acquisitions using the acquisition method. Assets acquired and liabilities assumed are recorded at their acquisition-date fair values. The 2025 acquisitions were accounted for as business combinations, with the Company retaining its legal shell.
- **Property and Equipment:** Stated at cost less accumulated depreciation. Depreciation is provided using the straight-line method over the estimated useful lives of the assets.
- **Inventory:** Inventory consists of finished goods and is valued at the lower of cost or net realizable value, using the first-in, first-out (FIFO) method.
- **Foreign Currency Translation:** For international subsidiaries, the functional currency is the local currency. Assets and liabilities are translated at period-end exchange rates, while income and expenses are translated at average rates. Translation adjustments are recorded in **Other Comprehensive Income**.

Peakcart Group Corp.  
Statement of Cash Flows  
For the Years Ended December 31,

- **Income Taxes (ASC 740):** Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases.
- **Use of Estimates:** Management makes estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses. Actual results could differ from those estimates.

#### **Note 4 – Acquisitions, Deconsolidation, and Discontinued Operations**

##### **Acquisitions**

Effective December 3, 2025, the Company completed the acquisition of four entities listed in Note 1 as part of its strategic shift: **BioCube Inc.**, **Starx Global Inc.**, **Peak Ocean Limited (65%)**, and **Global Ifood Limited (65%)**. The total purchase price for these entities was satisfied entirely through the issuance of **Preferred shares**. No cash consideration was paid. These transactions were accounted for as business combinations under **ASC 805**.

##### **Deconsolidation / Disposal of Legacy Assets**

On December 31, 2025, the Company completed its exit from all legacy operations (pre-BioCube) to simplify its corporate structure:

- **Sheila Works:** 100% interest was transferred in exchange for the release of a **\$624,363** shareholder loan.
- **Hydro Power Technologies, Inc. (Ontario, Canada):** 100% interest (107,000,000 common shares) was transferred to David Pahl and Karen Hauser. These transactions resulted in the full deconsolidation of legacy assets, reflected as non-cash investing/financing activities.

#### **Note 5 – Related Party Transactions and Intercompany Eliminations**

Significant intercompany transactions and balances between PeakCart and its subsidiaries were eliminated upon consolidation. For the year ended December 31, 2025, eliminated transactions included:

- **Referral fees:** \$412,821
  - **Financial service fees:** \$83,400
  - **Management and administrative services:** \$270,000
- These eliminations primarily impacted revenue and selling, general, and administrative expenses. All related party transactions were conducted on an arm's-length basis.

## **Note 6 – Stockholders’ Equity**

### **Preferred Stock Cancellation**

On December 15, 2025, the Board of Directors approved the rescission and cancellation of **12,330,000 shares of Series B Preferred Stock** due to a failure of consideration. The Company subsequently eliminated the Series B, C, D, and F Certificates of Designation with the Wyoming Secretary of State.

### **New Certificates of Designation**

In connection with the 2025 reorganization, the Company filed Articles of Amendment for the following:

- **Preferred Series A-1:** 1,000 shares authorized and issued to BioCube Inc. This series carries super-voting rights (1,000,000 votes per share in aggregate) and conversion rights as described in the Security Description section of the Annual Report.
- **Preferred Series E:** Issued 25,000 shares in connection with the acquisitions detailed in Note 4.
- **Preferred Series B & C:** New designations authorizing up to 30,000,000 shares each (currently 0 shares outstanding).

## **Note 7 – Non-Controlling Interests (NCI)**

Non-controlling interests represent the portion of equity in a subsidiary not attributable, directly or indirectly, to the parent company. As of December 31, 2025, the Company holds a **65%** interest in both **Peak Ocean Limited** and **Global Ifood Limited**, resulting in a **35% NCI** for each entity. For the year ended December 31, 2025, the net income attributable to non-controlling interests was **\$382,616**.

## **Note 8 – Commitments and Contingencies**

### **Lease Commitments**

The Company’s executive office lease is for a term of two years and includes a renewal option.

### **Contingencies**

The Company is not currently involved in any material legal proceedings, and management is not aware of any claims that could have a material adverse effect on the consolidated financial position. There are no material off-balance-sheet commitments.

## **Note 9 – Income Taxes**

THE NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

Peakcart Group Corp.  
Statement of Cash Flows  
For the Years Ended December 31,

The provision for income taxes for the year ended December 31, 2025, was **\$16,390**. As of December 31, 2025, the Company has determined that no material deferred tax assets or liabilities exist requiring recognition under **ASC 740**.

**Note 10 – Subsequent Events**

Management has evaluated subsequent events through **April 5, 2026**, the date these financial statements were available to be issued. Except for the ongoing **FINRA Corporate Action** process detailed in Note 1, no material subsequent events have occurred that require recognition or additional disclosure.

**Note 11 – Pending Corporate Actions (FINRA)**

In connection with the 2025 reorganization, the Company has filed a Corporate Action request with **FINRA** for:

1. The official name change to **PeakCart Group Corp.**
2. A corresponding change in the trading symbol.
3. Any required stock splits or reverse splits associated with the preferred-share adjustments.

These actions are pending approval and will be reflected in future filings upon completion.

**Note 12 – Going Concern and Management’s Plans**

The consolidated financial statements are prepared on a **going-concern basis**. Following the change in control and strategic acquisitions in 2025, the Company generated **positive net income** and **operating cash flow**. Management believes the current business model and expanded infrastructure provide a sufficient basis for continued organic growth.