

Buyer Group International, Inc.

Amendment to [Annual Report](#) - 2025 Annual Disclosure Stmt 15c-211
for 12/31/2025 originally published through the OTC Disclosure & News
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Explanatory Note:

Amended Section 7 + Fnote 7 for Accuracy

***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.*

Buyer Group International, Inc.

30 N. Gould St STE R,
Sheridan, WY 82801

214.810.1317

www.frontierplatinumgroup.com

info@byrg.io

2025 Annual Report

For the period ending [December 31, 2025]
(the "Reporting Period")

Outstanding Shares

The number of shares outstanding of Common Shares (incl. overhang) was:

4,830,770,658 as of December 31, 2025 (*most recent period incl. Legacy Overhang Shares*)*

7,843,549,615 as of December 31, 2024 (*Incl. Legacy Overhang as of Most Recent Completed Fiscal Year End*)*

*All shares available for public trading are considered legacy overhang. These shares originated from a defunct, unrelated entity, are void *ab initio*, have no voting, conversion, or economic rights, and are excluded from the Company's recognized capitalization. They are presented solely for historical and ministerial purposes to reconcile with market and depository reporting.

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 Control⁵

Indicate by check mark whether a Change in Control⁵ of the company has occurred during 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.

⁵⁵⁵⁵⁵⁵⁵⁵⁵⁵Change in Control" shall mean any events resulting in:

(i) Any "person" (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the "beneficial owner" (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company's then outstanding voting securities;

(ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company's assets;

(iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or

(iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

Buyer Group International, Inc. - the current issuer, was formed as a new Wyoming corporation on July 26, 2017. This entity operates as a newly capitalized, independent going concern with no assumed liabilities and no legal continuity from any prior formations or entities using the same or similar name.

While the name "Buyer Group International Inc." had been previously used by other entities—those entities are **legally unrelated** to the current issuer, and no continuity of operations, no assets or liabilities, nor the share structure were legally transferred or merged into the present company.

- The current Buyer Group International, Inc., formed on **July 26, 2017**, and Articles were silent on continuity. Therefore, by Wyoming law, the company does **not carry forward** the cap table, share records, debts, liabilities or other obligations, assets, or operations of those any entities, and any ties to legacy assets, liabilities, share structure, or legacy shares have been disavowed in the Bylaws and/or filings. As no prior OTC Disclosure carries an announcement of Merger, **this statement** supersedes any and all prior statements, filings, or representations made by or on behalf of the issuer regarding corporate history, predecessor entities, or legacy capital structure. This statement corrects for prior inaccuracies or mistakes and supersedes all prior statements.

Current State and Date of Incorporation or Registration: Wyoming, July 26, 2017

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: Aware of none.

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

2017 – Present: None.

Address of the issuer's principal executive office:

30 N. Gould St. STE R
Sheridan, WY 82801

Address 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?

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

2) Security Information

Transfer Agent

Securities Transfer Corporation
2901 N. Dallas Parkway, Suite 380
Plano, Texas 75093
Phone (469) 633-0101
Fax (469) 633-0088
accounting@stctransfer.com

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>BYRG</u>
Exact title and class of securities outstanding:	<u>Common – includes legacy overhang*</u>
CUSIP:	<u>12428A304</u>
Par or stated value:	<u>\$.0001</u> (Legacy overhang valued at \$0.00000)
Total Common Shares authorized:	<u>10,000,000,000</u> as of date: <u>December 31, 2025</u>
Total shares outstanding (incl. Legacy overhang*):	<u>4,830,770,658</u> as of date: <u>December 31, 2025</u>
Total number of shareholders of record (active):	<u>205</u> as of date: <u>December 31, 2025</u>
Total number of shareholders of record per NOBO:	<u>2077</u> as of date: <u>December 31, 2025</u>

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

None.

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:	<u>Preferred Series A:</u>
Par or stated value:	<u>\$1.00</u>
Total shares authorized:	<u>1,000,000</u> as of date: <u>December 31, 2025</u>
Total shares outstanding:	<u>952,866</u> as of date: <u>December 31, 2025</u>
Total number of shareholders of record:	<u>1</u> as of date: <u>December 31, 2025</u>

Exact title and class of the security:	<u>Common Share</u> (144 not including Overhang Shares)
Par or stated value:	<u>\$0.0001</u>
Total shares authorized:	<u>10,000,000,000</u> as of date: <u>December 31, 2025</u>
Total shares outstanding:	<u>2,008,396,612</u> issued as of date: <u>December 31, 2025</u>
Total number of shareholders of record:	<u>68</u> per the NOBO as of date: <u>December 31, 2025</u>

* All shares available for public trading are considered legacy overhang. These shares originated from a defunct, unrelated entity, are void *ab initio*, have no voting, conversion, or economic rights, and are excluded from the Company's recognized capitalization. They are presented solely for historical and ministerial purposes to reconcile with market and depository reporting.

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.

Common equity: No dividend, 1 vote per share held, no preemption rights.

*Legacy overhang shares have no residual rights, no voting, conversion, or economic rights, and are excluded from the Company's recognized capitalization. They are reported here solely for historical and ministerial

purposes to reconcile with market and depository reporting. Their inclusion in such reporting does not imply legal validity or continuity. This statement corrects for prior inaccuracies or mistakes and supersedes all prior statements.

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

Preferred Equity: No Dividend, voting rights equal to 1.5 times the total of common shares (and all other shares OS) per preferred share held, no preemption rights, no sinking fund provisions.

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

Series A Preferred are convertible to Common Shares (1.5x to 1) at par value (\$.0001) from each Preferred Share held, (super majority voting rights over the total # of common shares).

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.

No modifications during the current reporting period. The Company has maintained a clear legal separation between legacy overhang shares originating from a dissolved predecessor entity and its current capital structure. No merger, assumption, or carry forward of such shares has occurred, and none are planned.

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 Opening Balance:

Date January 1, 2024
 Common+Legacy: 9,000,000,000
 Preferred Series A: 952,866

*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. ***You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
6/21/2021	New	7 Billion (Retired 6)	Common	\$.0001	Yes	David Bryant	Cash & Svcs.	R	144
7/27/2021	New	33,333,3333	Common	\$.0015	Yes	RED BERYL (ASunderland)	Cash	R	144
12/09/2021	New	14,500,000	Common	\$.01	No	RED BERYL (ASunderland)	Services	R	144
3/23/2022	New	2,500,000	Common	\$.0042	Yes	Justin Patrick Carley	Cash	R	144
3/24/2022	New	2,381,000	Common	\$.0042	Yes	LDBeach Investments LLC	Cash	R	144
3/24/2022	New	2,400,000	Common	\$.0042	Yes	Winged Egg LLC	Cash	R	144
3/24/2022	New	2,381,000	Common	\$.0042	Yes	SMahoney/ARosati	Cash	R	144
3/24/2022	New	2,381,000	Common	\$.0042	Yes	Seth Marten	Cash	R	144
3/30/2022	New	2,381,000	Common	\$.0042	Yes	JCirincione/CCirincione	Cash	R	144
5/02/2024	New	22,000,000	Common	\$.0042	No	RED BERYL (ASunderland)	Services	R	144
5/20/2024	New	4,761,905	Common	\$.0042	Yes	James Whiting	Cash	R	144
5/20/2024	New	50,000,000	Common	\$.0042	Yes	STRATOS GROUP (SBryant)	Services	R	144
5/20/2024	New	3,571,428	Common	\$.0042	Yes	Justin Duncan	Cash	R	144
5/20/2024	New	50,000,000	Common	\$.01	No	Justin Mistikawy	Services	R	144
5/20/2024	New	50,000,000	Common	\$.0014	No	GLINEC Advisor (GEdwards)	Services	R	144
5/20/2024	New	2,500,000	Common	\$.0025	Yes	David & Linda Matta Trust	Cash	R	144
5/20/2024	New	50,000,000	Common	\$.0025	No	Michael Curran	Services	R	144
5/20/2024	New	5,000,000	Common	\$.0025	Yes	Justin Patrick Carley	Cash	R	144
6/11/2024	New	50,000,000	Common	\$.0025	No	Tristan Stonger	Services	R	144
6/18/2024	New	3,571,429	Common	\$.0025	Yes	Kenny Salzman	Services	R	144
9/26/2024	New	4,285,714	Common	\$.0014	Yes	Mike Grahek	Services	R	144
9/27/2024	New	23,928,571	Common	\$0.0016	Yes	Steve Cyros	Cash	R	144
9/27/2024	New	35,714,286	Common	\$0.0014	Yes	Iplan Trust VMcDevitt IRA	Cash	R	144
11/11/2024	New	31,025,000	Common	\$0.0014	No	RED BERYL (ASunderland)	Services	R	144
3/13/2025	New	59,523,808	Common	\$0.0014	Yes	RED BERYL (ASunderland)	Services	R	144
3/13/2025	New	17,142,857	Common	\$0.0007	Yes	Mike Grahek	Cash	R	144
3/13/2025	New	10,000,000	Common	\$0.0007	Yes	Scott Glibowski	Cash	R	144
7/14/2025	New	7,142,857	Common	\$0.0007	Yes	Young Su/Elain McCann	Cash	R	144
7/14/2025	New	7,142,857	Common	\$0.0007	Yes	Vincent McDevitt	Cash	R	144
7/14/2025	New	7,142,857	Common	\$0.0007	Yes	Harold Manzanilla	Cash	R	144
7/14/2025	New	7,142,857	Common	\$0.0007	Yes	Alex Kan	Cash	R	144
7/14/2025	New	7,142,857	Common	\$0.0007	Yes	David Leong	Cash	R	144
7/14/2025	New	7,142,857	Common	\$0.0007	Yes	Michael Ornst	Cash	R	144
7/14/2025	New	7,142,857	Common	\$0.0007	Yes	Stephen Wright	Cash	R	144
7/14/2025	New	7,142,857	Common	\$0.0007	Yes	Phillip Pecora	Cash	R	144
8/04/2025	New	8,571,428	Common	\$0.0007	Yes	April Boyle	Cash	R	144
8/04/2025	New	10,000,000	Common	\$0.0007	Yes	Thomas Guaglianone	Cash	R	144
8/04/2025	New	10,000,000	Common	\$0.0007	Yes	Wallace Boever	Cash	R	144
8/04/2025	New	14,285,714	Common	\$0.0007	Yes	Raymond Marlborough	Cash	R	144
06/30/2014	Retired	3,310,107,257	Retired Common/ Legacy	\$.0000	N/A	Retired or Legacy Shares	n/a	U	Void

11/24/2025	New	14,285,714	Common	\$.0007	Yes	Mahoney, Sheri & Rosati, Al			
11/24/2025	New	21,428,571	Common	\$.0007	Yes	Vincent McDevitt IRA			
11/24/2025	New	14,285,714	Common	\$.0007	Yes	Pecora, Phillip B			
11/24/2025	New	21,428,571	Common	\$.0007	Yes	Chang, Daryl R			
11/24/2025	New	17,857,143	Common	\$.0007	Yes	Easton, Elliot			
11/24/2025	New	14,285,714	Common	\$.0007	Yes	Barton, Christopher R			
11/24/2025	New	14,285,714	Common	\$.0007	Yes	Heggestad, Dion			
11/24/2025	New	15,000,000	Common	\$.0007	Yes	Benziger, Paul B			
11/24/2025	New	14,285,714	Common	\$.0007	Yes	Dawson, Matthew			
11/24/2025	New	14,285,714	Common	\$.0007	Yes	Ash, Scott			
11/24/2025	New	14,285,714	Common	\$.0007	Yes	Bonvallet, Paul			
11/24/2025	New	14,285,714	Common	\$.0007	Yes	Glibowski, Scott & Kristy			
11/24/2025	New	14,285,714	Common	\$.0007	Yes	Herich, Sean			
11/24/2025	New	28,571,428	Common	\$.0007	Yes	Castillo, Ryan & Linnzy			
11/24/2025	New	14,285,714	Common	\$.0007	Yes	Oestereich, Brian Roger			
11/24/2025	New	14,285,714	Common	\$.0007	Yes	Adams, Shawn L			
11/24/2025	New	14,285,714	Common	\$.0007	Yes	Adams, Bruce & Kathy			
12/30/2025	New	67,400,000	Common	\$.0025	No	GLINEC (Grant Edwards)			
12/30/2025	New	65,000,000	Common	\$.0025	No	Curran, Michael			
12/30/2025	New	65,000,000	Common	\$.0025	No	Stratos Gr. (Summer Bryant)			

Shares Outstanding Ending Date: December 31, 2025

Ending balance: Common + Legacy: 4,830,770,658*

Preferred Series A: 952,866

*Legacy Overhang shares noted for historical purposes only and their listing does not constitute inclusion in the current capitalization table.

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:

David Bryant cancelled back 1,320,740,118 shares in April 2023 and 1,000,000,000 shares in December 2023, plus a further 3,622,559,901 February 2025, out of the I/O as a result of the successful capital raise from prior years. These are not held in treasury but are cancelled from the Issued and Outstanding amounts. 50 Million assigned to Justin Mistikawy rescinded and cancelled from board shares.

(Legacy Overhang Shares are not recorded on the company's books (but are shown herein and in the financials for historical or ministerial purposes only and do not imply continuity with any prior defunct business from 2014.)

B. Convertible Debt

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	Principal Amount at Issuance (\$)	Outstanding Balance (\$) (include accrued interest)	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 ⁶	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
Total Outstanding Balance:			Total Shares:					

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

n/a.

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")

Development of platinum metals group mining claims leasing 1500+ acres in Albany County Wyoming, USA .

⁶⁶⁶⁶The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any "blockers" or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

B. List any subsidiaries, parent company, or affiliated companies.
None.

C. Describe the issuers' principal products or services.

Platinum Metals Group exploration, staking, development for extraction, and crypto trading strategies and software (listed under discontinued operations from 2018.)

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.

Buyer Group International Inc. is currently leasing 1500+ acres in Albany County, WY.

6) All Officers, Directors, and 5% Beneficial Owners 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 names of the person(s) beneficially owning or controlling such corporate shareholders, or the name and location of information records (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)
David Bryant	Board Chairman	Sheridan, Wy	1 Billion 1 Million	Common Preferred	10% 100%
Stratos Group LLC Summer Bryant	Board Secretary	Sheridan, Wy	50 Million	Common	.65%
GLineC Advisory LLC Grant Edwards	Broad Treasurer	Sheridan, Wy	50 Million	Common	.65%
Michael Curran	Board Director -ESG	Sheridan, Wy	50 Million	Common	.65%

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);

All prior legacy shareholders have been removed by way of disavowal of legacy share/cap structure or exchange cancelling large blocks and removed from > 5% ownership.

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

In June 2024, a civil action was filed by Reich Brothers Inc. (Florida) naming the defunct Buyer Group International Inc (July 2014) as a defendant in connection with alleged claims relating to shares originating from a prior entity of the same name that was dissolved in 2014. The Company is a Wyoming entity and is not a continuation of, nor has it assumed any liabilities or obligations of, the dissolved entity. Plaintiff has not provided legally sufficient notice to the company, as no communication was sent to its publicly disclosed address or official email. The Company believes the claims are without merit, has retained counsel, and has moved to dismiss the complaint. The outcome of the matter cannot be determined at this time.

This disclosure supersedes all prior statements on the matter.

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

None.

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

None.

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

None.

8) Third Party Service Providers

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

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

Securities Counsel

Morgan E. Petitti, Esq.
118 W. Streetsboro Street, # 317
Hudson, Ohio 44236
Telephone: 330.697.8548
E-Mail: PetittiLaw@gmail.com

Accountant or Auditor

Name: Self-prepared
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

Investor Relations

Name: N/A
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

All other means of Investor Communication:

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

Other Service Providers

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

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

9) Disclosure & Financial Information

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

Name: **David A. Bryant**
Title: **Chairman & CEO**
Relationship to Issuer: **Chairman of the Board**

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: **Grant Edwards**
Title: **Chief Financial Officer**
Relationship to Issuer: **Director**

Describe the qualifications of the person or persons who prepared the financial statements:⁷

Grant Edwards is a Certified Public Accountant (GA & NC) and has held multiple accounting and finance positions for over the last twenty (20) years.

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.

10) Issuer Certification

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

*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, [identify the certifying individual] certify that:

1. I have reviewed this Disclosure Statement for [Buyer Group International, 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 23, 2026

[Date]

/s/ [David Bryant]

[CEO's Signature]

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

*Principal Financial Officer:*

I, [identify the certifying individual] certify that:

1. I have reviewed this Disclosure Statement for [Buyer Group International, 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 23, 2026

[Date]

/s/ [Grant Edwards]

[CFO's Signature]

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

**BUYER GROUP INTERNATIONAL, INC. – Annual  
Balance Sheet  
For Period Ending December 31, 2025 (Unaudited)**

|                                                                                                                                                                                         | *Reclassified Annual<br>2023 | *Reclassified Annual<br>2024 | Annual<br>2025       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------------------|----------------------|
| <b>Current Assets</b>                                                                                                                                                                   |                              |                              |                      |
| Cash & Equivalents                                                                                                                                                                      | 6,909                        | 52,826                       | 149,662              |
| <b>Total Cash</b>                                                                                                                                                                       | <b>\$6,909</b>               | <b>\$52,826</b>              | <b>\$149,662</b>     |
| Net Assets of Discontinued Operations Combined                                                                                                                                          | -                            | -                            | -                    |
| Capitalized R&D (Discontinued Operations up to 2022)                                                                                                                                    | -                            | -                            | -                    |
| Mineral Claims – Capitalized Leases                                                                                                                                                     | 41,580                       | 60,440                       | 79,300               |
| Mineral Property – Capitalized Development (PP&E)                                                                                                                                       | 206,398                      | 289,564                      | 323,564              |
| <i>Mineral Development – Potential reserves (In-situ Unaudited estimate – excluded from total assets)<br/>(5 element valuations based upon 7000 tons at previous production grades)</i> | <i>29,104,264</i>            | <i>24,325,578</i>            | <i>21,419,871</i>    |
| <b>Total Assets</b>                                                                                                                                                                     | <b>\$254,887</b>             | <b>\$402,830</b>             | <b>\$552,526</b>     |
| <b>Liabilities and Shareholders' Equity</b>                                                                                                                                             |                              |                              |                      |
| <b>Current Liabilities</b>                                                                                                                                                              |                              |                              |                      |
| Accounts payable (Including Stock Subscription Payables)                                                                                                                                | 200,185                      | 231,785                      | 247,985              |
| Interest Payable                                                                                                                                                                        | 1,900                        | 1,900                        | 3,100                |
| Current portion of Long Term Obligations                                                                                                                                                | 1,900                        | 1,900                        | 3,100                |
| Long Term Portion                                                                                                                                                                       | 24,500                       | 24,700                       | 25,100               |
| <b>Total Liabilities</b>                                                                                                                                                                | <b>\$226,585</b>             | <b>\$258,385</b>             | <b>\$276,185</b>     |
| <b>Shareholders' Equity</b>                                                                                                                                                             |                              |                              |                      |
| Capital Stock                                                                                                                                                                           |                              |                              |                      |
| Class A @ 1.00 per share (par value \$.0001)                                                                                                                                            | 952,866                      | 952,866                      | 952,866              |
| Common Stock Authorized (\$.0001 par value)                                                                                                                                             | 13,000,000,000               | 10,000,000,000               | 10,000,000,000       |
| Less Issued & Out (from 2017 Treasury)                                                                                                                                                  | 9,000,000,000                | 7,843,549,615                | 2,008,396,612        |
| <b>Common Issued &amp; Out (Treasury + Overhang)</b>                                                                                                                                    | <b>9,000,000,000</b>         | <b>7,843,549,615</b>         | <b>4,830,770,658</b> |
| Total Capital Stock                                                                                                                                                                     | 900,095                      | 784,450                      | 200,935              |
| Additional Paid In Capital                                                                                                                                                              | \$507,500                    | \$580,000                    | \$652,500            |
| Retained Earnings (loss carry forward)                                                                                                                                                  | (\$901,264)                  | (\$1,198,400)                | (\$1,358,642)        |
| Net Income                                                                                                                                                                              | (\$297,136)                  | (\$160,242)                  | \$145,650            |
| Impairments to Investments                                                                                                                                                              | -                            | -                            | -                    |
| Stock Subscriptions Receivable Adjusted for Retirements)                                                                                                                                | (2,372,940,118)              | (1,542,808,118)              | (3,622,559,901)      |
| Defaulted Subscription Receivable (void legacy overhang \$.000001):                                                                                                                     | (3,260,107,257)              | (3,260,107,257)              | (3,260,107,257)      |
| <b>Total Shareholders' Equity</b>                                                                                                                                                       | <b>\$28,302</b>              | <b>\$144,445</b>             | <b>\$276,341</b>     |
| <b>Total Liabilities and Shareholders' Equity</b>                                                                                                                                       | <b>\$254,887</b>             | <b>\$402,830</b>             | <b>\$552,526</b>     |

**BUYER GROUP INTERNATIONAL, INC.  
Statement of Income  
For Period Ending December 31, 2025 (Unaudited)**

|                                                                     | *Reclassified Annual<br>2023 | *Reclassified Annual<br>2024 | Annual<br>2025   |
|---------------------------------------------------------------------|------------------------------|------------------------------|------------------|
| Gross Operating Revenues (cash & non-cash)                          | 103,524                      | 141,854                      | -                |
| Cost of Sales                                                       | -                            | -                            | -                |
| <b>Gross Profit</b>                                                 | <b>\$103,524</b>             | <b>\$141,854</b>             | <b>-</b>         |
| Operating Expenses                                                  |                              |                              |                  |
| General & Administrative                                            | \$244,262                    | \$218,930                    | \$108,705        |
| General & Administrative (R&D)                                      | 156,398                      | 83,166                       | 17,000           |
| <b>Total Operating Expense</b>                                      | <b>\$400,660</b>             | <b>\$302,096</b>             | <b>\$125,705</b> |
| Other Income (Expenses)                                             |                              |                              |                  |
| Income(Loss) from Discontinued Operations (R&D from 2017 – Current) | -                            | -                            | -                |
| Proceeds From Sale of Stock (Shambhala)                             | -                            | 111,478                      | 271,355          |
| <b>Total Other Income(Loss)</b>                                     | <b>-</b>                     | <b>\$111,478</b>             | <b>\$271,355</b> |
| <b>Net Income (Loss)</b>                                            | <b>(\$297,136)</b>           | <b>(\$160,242)</b>           | <b>\$145,650</b> |

**BUYER GROUP INTERNATIONAL, INC.****Cash Flow Statement**

For Period Ending December 31, 2025 (Unaudited)

|                                                                        | *Reclassified Annual<br>2023 | *Reclassified Annual<br>2024 | Annual<br>2025 |
|------------------------------------------------------------------------|------------------------------|------------------------------|----------------|
| Cash Flows from Operating Activities                                   |                              |                              |                |
| Net Income (Loss) (Current Qtr)                                        | (\$297,136)                  | (\$160,242)                  | \$145,650      |
| Changes in operating assets and liabilities                            |                              |                              |                |
| Increase (decrease) in working capital (from last year to current Qtr) | \$1,900                      | \$45,917                     | \$96,836       |
| Net cash used by Operations (from last year to current Qtr)            | (\$295,236)                  | (\$114,325)                  | \$242,486      |
| Cash Flows from Investing Activities                                   |                              |                              |                |
| Due from Related Parties (Stock Receivables/Proceeds)                  | -                            | -                            | -              |
| Proceeds From Sale of Stock                                            | -                            | 111,478                      | 271,355        |
| Net Cash used by Financing                                             | -                            | -                            | -              |
| Cash Flows from Financing Activities                                   | -                            | (1,200)                      | (1,800)        |
| Payments on Dividends or Stock Receivables                             | -                            | -                            | -              |
| Net Increase(Decrease) in Investing                                    | -                            | 160,242                      | (99,733)       |
| Net Increase(Decrease) in Cash or Equiv.                               | (172,706)                    | 45,917                       | 96,836         |
| Cash at Beginning of Period                                            | \$344,112                    | \$6,909                      | \$6,909        |
| Cash at End of Period                                                  | \$6,909                      | \$52,826                     | \$149,662      |

**BUYER GROUP INTERNATIONAL, INC.****Quarterly Statement of Shareholders' Equity**

For Period Ending December 31, 2025

|                                             | *Reclassified Annual<br>Period Ending<br>31-Dec-24 | Difference     | Annual<br>Period Ending<br>31-Dec-25 |
|---------------------------------------------|----------------------------------------------------|----------------|--------------------------------------|
| Capital Stock (Preferred)                   |                                                    |                |                                      |
| Series A Convertible (\$.0001 par value)    | 952,866                                            |                | 952,866                              |
| Common Stock Authorized (\$.0001 par value) | 10,000,000,000                                     |                | 10,000,000,000                       |
| Less Issued & Out (from 2017 Treasury)      | 7,843,549,615                                      | -5,835,153,003 | 2,008,396,612                        |
| Less Treasury Stock (Incl. Legacy Overhang) | 7,843,549,615                                      | -3,012,778,957 | 4,830,770,658                        |
| Total Capital Stock                         | 784,450                                            | -583,515       | \$200,935                            |
| Additional Paid in Capital                  | 580,000                                            | 72,500         | \$652,500                            |
| Impairments to Investments                  | -                                                  | -              | -                                    |
| Total Retained Earnings (Deficit)           | (1,198,400)                                        | -160,242       | (1,358,642)                          |
| Stock Subscriptions Receivable              | (1,542,808,118)                                    | -2,079,751,783 | (3,622,559,901)                      |
| Net Income (Gain/Loss)                      | \$(160,242.)                                       | 305,892        | \$145,650                            |
| <b>Total Shareholders' Equity</b>           | <b>\$144,445</b>                                   | <b>131,896</b> | <b>\$276,341</b>                     |

**BUYER GROUP INTERNATIONAL, INC.****Notes to the Financial Statements**

(Unaudited — Presented in accordance with U.S. GAAP)

For Period Ending December 31, 2025 (Unaudited)

**Note 1 - Organization and Business**

Buyer Group International, Inc. (the Company), a Wyoming corporation, is OTC ID Listed company with its office in Sheridan Wyoming, with advisory office in Portland, OR. The core business of the Company is exploration and advisory services platinum metals exploration. The company also has researched and development its own cryptographic lending system in 2018 that capitalized off of markets in real-time, since discontinued.

**Legacy Asset Disclaimer and Disavowal**

The Company affirms that it does not recognize, assert, or carry forward any assets, liabilities, rights, or business interests from extinguished corporate entities, trust affiliations, or discontinued operations any entity that pre-date its 2017 Wyoming incorporation.

Any references to historical projects, legacy equity issuances, or asset valuations are included solely for transparency and do not reflect any current or future corporate claim, ownership, or intention to assume, revive or monetize such assets.

All such pre-2017 items have been fully disavowed and excluded from the Company's financial position. The Company disclaims and disavows any successor status or continuity with entities dissolved prior to 2017 and expressly excludes any such past-related operations from its current business plan, financial reporting, or regulatory filings.

**Note 2 - Summary of Significant Accounting Policies**

The Company maintains its cash in bank deposit accounts, which at times may exceed federally insured limits. The Company has not experienced any losses in such accounts and management believes that it is not exposed to any significant credit risk for cash.

#### Prior-Period Reclassification

##### Reclassification and Impairment of Development Costs

Certain amounts for the years ended December 31, 2023 and December 31, 2024 have been reclassified to conform to the current period's U.S. GAAP presentation. Development costs previously capitalized for mineral property and discontinued operations were reviewed in the current period and determined to have no continuing economic value. These amounts were written off as a one-time impairment and are not carried forward, other than through their effect on accumulated retained earnings. While some of these amounts may have been previously reported under Section 181 of the Internal Revenue Code for Jobs Act R&D purposes, they are now classified as impairments in prior years, with current period amounts reflecting GAAP presentation.

#### Principles of Consolidation

The accompanying consolidated financial statements present the consolidated balance sheet, consolidated statement of income and consolidated statement of cash flows of Buyer Group International, Inc. and its subsidiary. All significant inter-company transactions and balances have been eliminated. Spin-outs, equity carve-outs, and split-offs have been recorded as impairments to Goodwill and against retained earnings, while income will be recorded under investments in the income portion of the financial statements.

#### Investment Trusts, Vendors, Advisors

In 2017, Buyer Group International, Inc. held no prior affiliations with third-party trust-related entities and/or had ceased any advisory or management activities associated with any prior vendors or entities previously engaged without continuity.

The Company determined that any implied or contingent goodwill related to past affiliations was speculative, non-recoverable, and posed legal and compliance risks. Accordingly, no goodwill associated with these assets is recognized on the Company's books, and no future gains or impairments will be recorded in relation to them.

Management affirms that there is no balance sheet or income statement impact from these discontinued relationships. This disclosure is provided solely for historical transparency.

BYRG maintains no non-current inventory as of September 30, 2025, look for Mineral Development – Probable Reserves here in the future upon validation.

#### Advertising

The Company's policy is to expense advertising costs as incurred and amount to \$375 in September 30, 2025.

#### Property, Plant and Equipment

As of September 30, 2025, the Company holds a mineral property at New Rambler, Albany County, WY. Based on historical production data and geological analysis, the Company estimates an in-situ metal value of approximately \$21.4 million, consisting of copper, platinum, palladium, gold, and silver. This value is not recognized under U.S. GAAP, but is disclosed here for reference. No reserves have yet been certified under S-K 1300 or NI 43-101.

Non-operational land leases are capitalized when appropriate. As of September 30, 2022, the Company carries no lease-related liability on land, with the balance recorded at \$0.00 under liabilities. Annualized leasing fees are expensed as part of Mineral Property (PP&E) which consists solely of the operational expenditures for R&D of the property's development for sale or lease.

#### **Capitalized Historic Mine Value – New Rambler Project**

The Company has assigned a capitalized value of **\$550,000** to the New Rambler Mine Project located in Albany County, Wyoming, based on its status as a historic producing asset with existing underground development, documented past copper and PGE output, and legally held claim rights.

This value reflects the aggregate of infrastructure, historic geological data, surface and mineral rights, and site access. The mine is not currently producing and has not been subject to NI 43-101 or S-K 1300 resource classification. However, its prior production history supports classification as a development-stage asset with potential future economic utility.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts and assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The company no guarantees and reporting is on a best efforts basis. For question, contact the company.

#### Income Taxes

The Company accounts for income taxes in accordance with Statement of Financial Accounting Standards No. 109, *Accounting for Income Taxes* (SFAS 109), which applies the liability method. Under this method, deferred tax assets and liabilities are recognized for the expected future tax consequences of temporary differences between the financial reporting and tax bases of assets and liabilities.

As of the reporting period, the Company carries no recognized deferred tax assets or liabilities on its books. Any previously referenced deductions under IRS Sections were exploratory and never formally filed or claimed. Any potential tax benefit related to these provisions is now considered impaired or were never perfected and didn't exist.

The Company does not carry forward any operations, financials, losses, or tax attributes from discontinued or legacy operations.

In 2022, the Company incurred labor and administrative costs discontinuation of prior operations founded in 2017. These costs were expensed as incurred and recorded under financing activities in the cash flow statement.

By September 30, 2022, the Company contracted to a five year restructuring to include the wind-down of prior crypto/trading operations and assets. In connection with this process, the Company paid a total of 1 Billion Common Shares to David A. Bryant in the form of stock compensation for services rendered.

#### **Note 3 - Subsidiaries**

No subsidiary relationships currently exist.

#### **Note 4 - Commitments and Contingencies**

Qtr Ending September 30, 2025:

#### Claims

In December 2024, a civil action was filed in Florida district court naming a dissolved company that formerly shared the same name as the current Company. The claims are time-barred under applicable law, as the prior entity was statutorily dissolved in 2014, and they have no merit as to the current Company.

The historical legacy shares at issue arose from a private placement involving a party later determined to be a "disqualified person" under SEC Rule 506(d) due to a prior felony conviction. These shares were issued by the dissolved entity and, following review, were classified as **void ab initio** and carry no value. No proceeds, benefits, or enrichment from these shares were ever received by the current Company.

There is no merger, reorganization, or legal continuity between the current Company and the dissolved entity. The current Company has not assumed any liabilities, obligations, or affiliations from legacy operations, and no rights, duties, powers, or shareholder claims are recognized from the disputed issuance. Any discontinued legacy share amounts shown in historical financial statements are presented solely for transparency and have no financial impact on the Company.

The original SEC-disqualified "bad actor" is understood to have held unresolved obligations, which they attempted to offset through external adjustments during prior recapitalization efforts. The Company does not recognize any liability in this matter, and no such liability has been claimed. Any material developments will be disclosed in accordance with ASC 450-20 and applicable GAAP reporting standards.

This disclosure *supersedes* all prior disclosures regarding legacy equity and serves as the Company's definitive statement for current and future OTC Markets filings.

#### Going Concern

As indicated via financial statements, as of March 31, 2025, the Company's current liabilities exceeded its current assets. These factors create an uncertainty about the Company's ability to continue as a going concern. Management has developed a plan to reduce its liabilities through the sale of assets and raising additional capital. The ability of the Company to continue as a going concern is dependent on acquiring this additional capital. The financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

#### **Note 5 - Stockholders' Equity**

The Company initially authorized 500,000,000 shares of common stock upon its incorporation in July 2017 under the laws of the State of Wyoming. The Company's Articles of Organization were silent on continuity, which have since been restated.

In 2021, the Articles of Incorporation were amended to authorize a total of 10,000,000,000 shares of common stock and 1,000,000 shares of Class A Preferred Stock with superior voting rights.

#### **Issued & Outstanding Shares**

The "Issued & Outstanding" balance represents the total number of common shares issued by the Company and not held in treasury as of the reporting date. This amount excludes shares identified as void, cancelled, or otherwise retired, including those related to prior legacy capital structures. The figure also excludes any authorized but unissued shares and is presented net of overhang or defaulted subscription amounts recorded as contra-equity in "Stock Subscriptions Receivable."

The "Issued & Outstanding" balance represents the total number of common shares issued by the Company and not held in treasury as of the reporting date. This amount excludes shares identified as void, cancelled, or otherwise retired, including those related to prior legacy capital structures. The figure also excludes any authorized but unissued shares and is presented net of overhang or defaulted subscription amounts recorded as contra-equity in "Stock Subscriptions Receivable."

The officers and directors of the Company are involved in other business activities and may, in the future become involved in other business opportunities. If a specific business opportunity becomes available, such person may face a conflict in selecting between the Company and their other business interest. The Company has not formulated a policy for the resolution of such conflicts.

#### **Note 7 - Investment Notes, Loans and Notes Payable, Contingent Liabilities**

##### **Investment Notes**

In 2017, the company made various Research Investments into Crypto Mining, Crypto Wallets, coins, alt-coins etc. The trading operations ceased in 2018 on crypto and in 2019 all accounts were closed and the company searched for other developments in the Futures trading arena 2019 through 2020, eventually developing its own code which has since been released to Principal Dave Bryant in exchange for reversionary Common Stock. R&D totaled 384,499 and was removed from the books in 2022.

The asset was removed from the books as of fiscal year 2021 and is reported at \$0 on the current balance sheet. Related professional fees, if any, are reflected under **Accounts Payable**. This loss carryforward will be kept off book and may be applied in the future.

##### **Loans & Notes Payable**

As of December 31, 2022 the Company has one account payable to the Small Business Administration totaling \$24,500 payable over 30 years at \$100 per month and no other outstanding debt, convertible or otherwise outside of accounts payable.

##### **Stock Subscriptions Receivable**

No goodwill currently recorded on the Company's books reflects any asset, operation, or obligation from discontinued business lines, including crypto holdings, software development, or real estate leases previously controlled or held by prior principals.

The Company affirms that legacy **overhang shares** issued under prior operations have **no legal continuity** and were **never carried forward into the current capital structure**. These legacy issuances were **abandoned, disavowed, or disqualified**—including under SEC Rule 506(d)—and are considered **null and void**, and were extinguished from the legacy shares noted for historical purposes only.

These shares **do not appear on the Company's authorized or outstanding share ledger** and carry **no conversion, voting, or economic rights**, and required no formal extinguishment as they were never validly reissued or adopted under the current corporate charter.

The Company affirms that legacy **overhang shares** issued under prior operations have **no legal continuity** and were **never carried forward into the current capital structure**. These legacy issuances were **abandoned, disavowed, or disqualified**—including under SEC Rule 506(d)—and are considered **null and void**, and were extinguished from the legacy shares noted for historical purposes only.

##### **Contingent Liabilities**

This portion of the balance sheet is a reflection of a potential liability, contingent upon declaration by the Issuer of a dividend to the recipient based upon the placement of utilization of assets. In the past the company chose to carry contingent expense amortized but has since made changes to its policy and will no longer bear such future potential expenses as a liability. As of Q4 2024 BYRG entered a Vendor dispute with Hard Rock Consulting LLC for a total of \$27,282. This is recorded here, not under accounts payable as it is a contingent liability only, and outcome of the dispute is uncertain, noted per ASC 450.