New Generation Consumer Group, INC.
7950 E. Redfield Rd, Unit 210
Scottsdale, AZ 85260
480-755-0591
www.raadr.com
jacob@sigappco.com

Annual Report

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

Outstanding Shares

The number of shares outstanding of our Common Stock was:

3,695,447,171 as of December 31, 2025 *(Current Reporting Period Date or More Recent Date)*
1,421,272,777 as of December 31, 2024 *(Most Recent Completed Fiscal Year End)*

Shell Status

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 of the Exchange Act of 1934):

Yes: ☐ No: ☒

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

Yes: ☐ No: ☒

Change in Control

Indicate by check mark whether a Change in Control[4] of the company has occurred during this reporting period:

Yes: ☐ No: ☒

[4] "Change 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.

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.

Our company was incorporated on February 15, 1989, under the laws of the State of Delaware as Nassau Ventures, Inc. On March 24, 1997, our corporate name changed to MegaWorld, Inc. On June 28, 2000, and March 31, 2005, we filed certificates for renewal and revival of our company charter in Delaware.

On June 17, 2005, our corporate name changed to Power Sports Factory, Inc., in conjunction with a merger transaction by which our company acquired Power Sports Factory, Inc., a Delaware corporation [*See Note 1 below*], then changed back to MegaWorld, Inc., due to a scrivener's error.

On February 22, 2006, our corporate name changed to Heringrat 478, Inc. On January 20, 2009, we filed a certificate for renewal and revival of our company charter in Delaware. On May 18. 2010, our corporate name changed United Music & Media Group, Inc. On June 17, 2014, we filed a certificate for renewal and revival of our company charter in Delaware. On August 22, 2014, we filed certificates of designation with respect to our Series A-1 Convertible Preferred Stock and our Series A-2 Preferred Stock. On September 9, 2014, our corporate name changed to New Generation Consumer Group, Inc. On August 15, 2016, our corporate name changed to Urban Mining Ventures, Inc., but was changed back to New Generation Consumer Group, Inc., on November 22, 2016. On April 12, 2022, we filed a certificate for renewal and revival of our company charter in Delaware.

Note 1: *Power Sports Factory, Inc., a Delaware corporation ("Power Sports DE") is not the same entity as Power Sports Factory, Inc., a Minnesota corporation (CIK 0001001065) ("Power Sports MN"), which company had its common stock revoked from SEC registration under Section 12(g) of the Securities Exchange Act of 1934 on June 6, 2013. On the date of the merger between our company and Power Sports DE, June 6, 2005, and continuing until about June 2008, the corporate name of Power Sports MN was Purchase Point Media Corporation. Neither our company nor Power Sports DE has ever been related to Power Sports MN.*

On December 31, 2024, our current sole officer and director, Jacob DiMartino, acquired control of our company from USA Financial Holdings, Inc., for a cash payment in the amount of $80,000. Effective December 31, 2024, we acquired Signature Apps, Inc., a Colorado corporation ("Signature Apps"), from Raadr, Inc., a publicly-traded Nevada corporation (symbol: RDAR). Signature Apps is our only operating subsidiary. Mr. DiMartino served as the sole officer and director of RDAR from 2015 until October 2024.

Current State and Date of Incorporation or Registration:

On April 12, 2022, we filed a certificate for renewal and revival of our company charter in Delaware.

Standing in this jurisdiction: (e.g. active, default, inactive):

Issuer is listed as "Active" with all filings current by the Secretary of State of Delaware.

Prior Incorporation Information for the issuer and any predecessors during the past five years:

n/a

Describe any trading suspension or halt orders issued by the SEC or FINRA concerning the issuer or its predecessors since inception:

n/a

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

On March 4, 2026, the Company effected a 20-for-1 reverse stock split of its common shares (the "Reverse Split"). As a result of the Reverse Split, every 20 shares of issued and outstanding common shares were combined into one share. No fractional shares will be issued; holders of fractional shares received cash in lieu of fractional shares based on the closing market price on the effective date. The Reverse Split reduced the number of outstanding shares of common shares by a factor of 20 and proportionally increased the per-share information. The authorized number of shares of preferred shares was unchanged. The Reverse Split did not change the par value per share of common shares (remained $.001par value). All per-share amounts and share counts presented in the Report and the accompanying consolidated financial statements and notes have been adjusted retrospectively for all periods presented to reflect the 20-for-1 reverse stock split.

Address of the issuer's principal executive office:

7950 E. Redfield Rd, Unit 210
Scottsdale, AZ 85260

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

Name: Securities Transfer Corporation
Phone (469) 633-0101
Email: johnson@stctransfer.com
Address: 2901 North Dallas Parkway, Suite 380, Plano, Texas 75093

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:	NGCG	
Exact title and class of securities outstanding:	Common	
CUSIP:	644462103	
Par or stated value:	.001	
Total shares authorized:	8,000,000,000	as of date: December 31, 2025,
Total shares outstanding:	3,695,447,171	as of date: December 31, 2025,
Total number of shareholders of record:	299	as of date: December 31, 2025,

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

n/a

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:	Series A Convertible Preferred Stock	
Par or stated value:	.001	
Total shares authorized:	2,000,000	as of date: December 31, 2025,
Total shares outstanding:	1,000,000	as of date: December 31, 2025,
Total number of shareholders of record:	1	as of date: December 31, 2025,

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

n/a

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.**

   The shares of common stock are entitled to One Vote per Share

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

   As of December 31, 2025, there were 1,000,000 shares of Series A-2 Preferred Stock outstanding. The Series A-2 Preferred Stock is not convertible into shares of Common Stock, but each shares has the right to 3,000 votes.

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

   n/a

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.**

   n/a

3) Issuance History

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

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

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

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

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

Shares Outstanding as of Second Most Recent Fiscal Year End:

Opening Balance

Date December 31, 2023

Common: 1,321,272,777

Preferred A: 1,000,000

*Right-click the rows below and select “Insert” to add rows as needed.

12/31/2024	Issuance		100,000,000	Common	.004	No	Raadr, Inc (Daniel Conteras)	Acquisition	Restricted	4(A)2 & Rule 506
1/27/2025	Issuance		65,400,000	Common	.004	No	Janbella Group, LLC (William Alessi)	Services	Restricted	4(A)2 & Rule 506
2/3/2025	Issuance		300,000,000	Common	.004	No	Jacob DiMartino	Services	Restricted	4(A)2 & Rule 506
6/24/2025	Issuance		87,546,881	Common	.004	No	Tri-Bridge Ventures, LLC (John Forsythe III)	Cash	Unrestricted	Reg A
7/8/2025	Issuance		83,333,333	Common	.0003	No	Ezzat Jallad	Cash	Unrestricted	Reg A
7/9/2025	Issuance		25,733,456	Common	.0006	No	Dean Richards	Services	Restricted	Rule 144
7/9/2025	Issuance		38,600,183	Common	.0006	No	Brenda Whitman	Services	Restricted	Rule 144
7/10/2025	Issuance		64,333,639	Common	.0004	No	Christina Upham	Services	Restricted	Rule 144
7/21/2025	Issuance		90,000,000	Common	.0005	No	Alta Waterford LLC(Ben Steinberg)	Services	Restricted	Rule 144
8/4/2025	Issuance		75,000,000	Common	.0003	No	Tri-Bridge Ventures, LLC (John Forsythe III)	Cash	Unrestricted	Reg A
8/5/2025	Issuance		100,000,000	Common	.0004	No	CV3 Group LLC (Pinny Kievman)	Services	Restricted	Rule 144
8/5/2025	Issuance		33,333,334	Common	.0003	No	CV3 Group LLC (Pinny Kievman)	Cash	Unrestricted	Rule 144
8/11/2025	Issuance		250,000,000	Common	.0004	No	Kent Niles Revocable Living Trust (Kent Niles Trustee)	Services	Restricted	Rule 144
8/12/2025	Issuance		100,000,000	Common	.0004	No	John Ullrich	Services	Restricted	Rule 144
8/26/2025	Issuance		50,000,000	Common	.0004	No	Kent Niles Revocable Living Trust (Kent Niles Trustee)	Services	Restricted	Rule 144
9/3/2025	Issuance		100,000,000	Common	.0004	No	William Giles	Services	Restricted	Rule 144

9/16/2025	Issuance		105,383,334	Common	.0003	No	CV3 Group LLC (Pinny Kievman)	Cash	Unrestricted	Reg A
9/30/2025	Issuance		100,000,000	Common	.0004	No	Andrew Glashow	Services	Restricted	Rule 144
10/7/2025	Issuance		150,000,000	Common	.008	No	Bold Lego Enterprises (Joe Poe Jr control person)	Services	Restricted	Rule 144
10/28/2025	Issuance		50,000,000	Common	.0003	No	Arin Funding, Inc (Adam Ringer control person)	Cash	Unrestricted	Reg A
12/3/2025	Issuance		54,172,900	Common	.0003	No	GHS Investment LLC (Mark Grober control person)	Cash	Unrestricted	Reg A
10/7/2025	Issuance		164,000,000	Common	.008	No	Valerian Capital LLC (Daniel Frid control person)	Services	Restricted	Rule 144
10/7/2025	Issuance		164,000,000	Common	.008	No	Pinny Kievman	Services	Restricted	Rule 144
12/3/2025	Issuance		23,333,334	Common	.0003	No	GHS Investment LLC (Mark Grober control person)	Cash	Unrestricted	Reg A

Shares Outstanding on Date of This Report Date December 31, 2025
Common 3,695,443,171
Preferred A 1,000,000

Note: On January 13, 2026, the Company affected a 20-for-1 reverse stock split of its common shares. This table is compiled with the number of shares pre-split.

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.

******Control persons for any entities in the table above must be disclosed in the table or in a footnote here.***

Use the space below to provide any additional details, including footnotes to the table above:

n/a

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: x☐ (If yes, you must complete the table below)

Date of Note Issuance	Outstanding Balance ($)	Principal Amount at Issuance ($)	Interest Accrued ($)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder. *** You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)
1/3/2025	$70,171	$65,000	$5,171	1/3/2026	Discount to Market of 25%	Green Monster Capital Inc (Tom Brazil control person)	Loan
1/3/2025	$70,171	$65,000	$5,171	1/3/2026	Discount to Market of 25%	Blue Moon Ventures LLC (Vincent Cammarata control person)	Loan
1/3/2025	$5,938	$5,500	$438	1/3/2026	Discount to Market of 25%	Greg Klug	Loan
1/3/2025	$7,557	$7,000	$557	1/3/2026	Discount to Market of 25%	Greg Klug	Loan
1/3/2025	$215,036	$200,000	$15,036	1/3/2026	Discount to Market of 25%	CV3 Group LLC (Pinny Kievman)	Loan
2/5/2025	$14,154	$13,200	$954	2/5/2026	Discount to Market of 25%	Leonite I, LP (Avi Gellar)	Loan
4/28/2025	$13,179	$12,500	$679	4/28/2026	Discount to Market of 25%	Greg Klug	Loan
5/7/2025	35,079	$33,333	$1,746	5/7/2026	Discount to Market of 25%	CV3 Group LLC (Pinny Kievman)	Loan
5/22/2025	$5,245	$5,000	$245	5/22/2026	Discount to Market of 25%	Greg Klug	Loan

6/13/2025	$27,848	$26,667	$1,181	6/13/2026	Discount to Market of 25%	CV3 Group LLC (Pinny Kievman)	Loan
8/1/2025	$36,761	$35,000	$1,761	8/1/2026	Discount to Market of 25%	Michael Hartley	Loan
8/12/2025	$31,634	$30,000	$1,634	8/12/2026	Discount to Market of 35%	Kent Niles	Loan
8/13/2025	$8,437	$8,000	$437	8/13/2026	Discount to Market of 35%	Kent Niles	Loan
8/18/2025	$23,148	$22,000	$1,148	8/18/2026	Discount to Market of 35%	Kent Niles	Loan
9/3/2025	$41,995	$40,000	$1,995	9/3/2026	Discount to Market of 50%	William Giles	Loan
9/20/2025	$22,869	$22,000	$869	9/20/2026	Discount to Market of 35%	Kent Niles	Loan
10/20/2025	$20,480	$20,000	$480	10/202026	Discount to Market of 35%	Kent Niles	Loan
11/10/2025	$25,427	$25,000	$427	11/10/2026	Discount to Market of 35%	Kent Niles	Loan
10/6/2025	$20,381	$20,000	$381	10/6/2026	Discount to Market of 25%	CV3 Group LLC (Pinny Kievman)	Loan

10/28/2025	**$30,427**	**$30,000**	**$427**	**10/28/2026**	**Discount to Market of 40%**	**Moshe Zuchaer**	**Loan**
12/16/2025	**$14,878**	**$14,800**	**$78**	**12/16/2026**	**Discount to Market of 35%**	**Kent Niles**	**Loan**
12/4/2026	**$75,460**	**$75,000**	**$460**	**12/4/2026**	**Discount to Market of 35%**	**Jeremy Nelson**	**Loan**

******Control persons for any entities in the table above must be disclosed in the table or in a footnote here.***

Use the space below to provide any additional details, including footnotes to the table above:

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")

Cyber bullying is a reality for over 50% of adolescents and teens, while only 1 in 10 victims will tell their parents about it. This growing crisis requires a simple, effective and adaptive solution-a tool usable by the most technically challenged among us, yet comprehensive, perceptive and state-of-the-art. With 52% of parents worried that their children will face cyber bullying, the market for such a solution is enormous, yet no solution has reached these concerned parents and achieved a commanding market position.

Our position is that the void in this market exists because (1) legacy providers have forever controlled the larger market of internet security and previous solutions (2) were limited by poor usability for nontechnical parents and (3) required the installation of intrusive software on children's phones, leading to circumvention and distrust. RAADR is what parents haven't seen before: a simple, understandable, and reliable way to know when a child is in need of intervention. RAADR's interface has been built with the layman parent in mind which allows parents to focus on protecting their children rather than trying to learn new technologies. Moreover, RAADR doesn't require installation on a child's phone or computer, so our product can't be uninstalled or circumvented. In real time, we process the vast online reservoir of semi public and public information that's already accessible to parents, extract only that which falls within categories predefined by us or the parent, and present that extracted information in multiple, customizable levels of detail.

And just as the threats evolve, RAADR evolves. Our engineers will continually monitor trends and our customer service and marketing teams will continually interact with and learn from our customers and other market participants-all valuable market data will be incorporated into the platform. And our capacity to evolve doesn't end there. Machine Learning is now actively and effectively used by the most advanced technology companies, and RAADR will join them. Within the next 12 to 18 months, our algorithms will learn from and adapt to trends, as well as new or previously unknown or unidentified threats, and parents will be notified in real time. And then there's our most important resource for adaptation: community interaction. Parents don't currently have a way to efficiently communicate regarding local threats, but RAADR will change that. Our sophisticated, highly structured Community feature will allow parents to come together, and RAADR will incorporate threats and other issues raised by our communities.

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

The Company has one subsidiary, Signature Apps, Inc

C. Describe the issuers' principal products or services.

The RAADR App

What Function Does the RAADR App Perform? The RAADR App was developed to assist parents and others, including school and law enforcement personnel, in detecting harmful online content, including cyberbullying, suicidal content, violence and campus threats. The RAADR App has been designed to be easily deployed and easily used by its users.

How Does the RAADR App Work? First, the user links to the desired publicly available social media account, such as, Facebook, X, TikTok and Instagram (the RAADR App does not possess the ability to monitor content located in "private" accounts), and, then, inputs keywords and topics for which the RAADR App constantly searches for with the linked social media accounts. When a keyword is detected, the RAADR App sends a "push" notification to its user, so that user is able to take appropriate action.

Is the RAADR App Operational? Currently, the RAADR App is available for download from the Apple Store (https://apps.apple.com/us/app/raadr/id1661624979) and currently has approximately 100 non-paying users. We intend to resubmit the application for inclusion of the RAADR App in the Google Play Store – we are currently revising terms of service to comply with Google Play Store standards – with approval expected prior to the end of Q3 of 2025

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.

Our company owns no real property. Currently, we rent a small office that is adequate for our current level of operations, at a monthly rental of $700.

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

Using the table below, please provide information, as of the period end date of this report, regarding all officers and directors of the company, or any person that performs a similar function, regardless of the number of shares they own.

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities.
If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity. Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

The goal of this section is to provide investors with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant or beneficial owners.

Name of Officer/Director or Control Person	Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Note Fully Diluted - Voting

Jacob DiMartino	Chief Executive Officer	Scottsdale, AZ	300,000,000	Common	8.11%	
Jacob DiMartino	Chief Executive Officer	Scottsdale, AZ	1,000,000	Preferred Series A-2	100%	

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);

   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 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 (must include Counsel preparing Attorney Letters).

Name: Newlan Law Firm, PLLC
Address 1: 2201 Long Prairie Road
Address 2: Suite 107 – 762, Flower Mound, TX 75022
Phone: 940-367-6154
Email: eric@newlanpllc.com

Accountant or Auditor

Name: Michael Handelman
Firm: Michael Handelman CPA (inactive)
Address 1: 1110 Glenville Drive #401 Los Angeles, CA 90035
Phone: 805-341-2631
Email: mhandelmangroup@gmail.com

Investor Relations

Name: n/a
Firm: n/a
Address 1: n/a
Address 2: n/a
Phone: n/a
Email: n/a

All other means of Investor Communication:

X (Twitter): n/a
Discord: n/a
LinkedIn n/a
Facebook: n/a
[Other] n/a

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: n/a
Nature of Services: n/a
Address 1: n/a
Address 2: n/a
Phone: n/a
Email: n/a

9) Disclosure & Financial Information

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

Name: Michael Handelman
Title: CFO Consultant
Relationship to Issuer: CFO Consultant

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:	Michael Handelman
Title:	CFO Consultant
Relationship to Issuer:	CFO Consultant

Describe the qualifications of the person or persons who prepared the financial statements:[5] CPA
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.

[5] 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.

New Generation Consumer Group, Inc and Subsidiary

New Generation Consumer Group, Inc. amd Subsidiary
Consolidated Balance Sheets
(unaudited)

	December 31, 2025	December 31, 2024
Current assets		
Cash	$ 2,860	$ 5,612
Prepaid expenses	5,000	-
Total current assets	7,860	5,612
Intangible assets	210,000	100,000
Total assets	$ 217,860	$ 105,612
Liabilities and Stockholders' Equity:		
Current liabilities		
Accounts payable and accrued expenses	$ 68,997	$ 27,724
Convertible notes payable, net of discount	734,769	-
Notes payable	30,000	158,500
Derivative liability	445,573	-
Total current liabilities	1,279,339	186,224
Commitments and contingencies (See Note 6)		
Stockholders' equity (deficit)		
Preferred stock, $.001 par value, 2,000,000 shares authorized 1,000,000 shares issued and outstanding at December 31, 2025 and 2024, respectively	1,000	1,000
Common stock, $.001 par value, 400,000,000 shares authorized, 184,772,159 and 71,063,639 shares outstanding at December 31, 2025 and 2024, respectively	184,772	71,064
Additional paid-in capital	2,754,265	1,699,153
Accumulated deficit	(4,001,516)	(1,851,829)
Total stockholders' equity (deficit)	(1,061,479)	(80,612)
Total liabilities and stockholders' equity (deficit)	$ 217,860	$ 105,612

The accompanying notes are an integral part of these unaudited consolidated financial statements.

New Generation Consumer Group, Inc. and Subsidiary
Consolidated Statements of Operations
(unaudited)

	For the Year Ended December 31, 2025	For the Year Ended December 31, 2024
Revenues		
Sales, net	$ 7,112	$ -
Total revenues	7,112	-
Operating Expenses:		
Selling, general and administrative	1,698,284	-
Total operating expenses	1,698,284	-
Loss from operations	(1,691,172)	-
Other (Income) Expense		
Gain on settlement of debt	(118,500)	-
Change in fair value of derivative liability	445,573	-
Interest expense, including amortization od debt discount	131,442	-
Total Other (Income) Expense, net	458,515	-
Net Loss	(2,149,687)	-
Net loss per share		
Basic and diluted	$ (0.02)	$ -
Weighted average common shares outstanding		
Basic and diluted	118,275,099	66,063,639

The accompanying notes are an integral part of these unaudited consolidated financial statements.

New Generation Consumer Group, Inc. and Subsidiary
Consolidated Statements of Stockholders' Equity (Deficit)
(unaudited)

	Common Stock				Preferred Stock				Additional Paid in Capital		Accumulated Deficit		Total
	Shares		Amount		Shares		Amount						
Balance, December 31, 2023	66,063,639	$	66,064		1,000,000	$	1,000	$	-	$	(1,349,997)	$	(1,282,933)
Common shares issued in acquisition	5,000,000		5,000						1,699,153		(501,832)		1,202,321
Net loss	-		-		-		-		-		-		-
Balance, December 31, 2024	71,063,639	$	71,064		1,000,000	$	1,000	$	1,699,153	$	(1,851,829)	$	(80,612)
Issuance of stock for services	31,670,000		31,670						476,685				508,355
Stock based compensation	15,000,000		15,000						105,000				120,000
Issuance of stock for forebearance upon defaulted notes	11,433,364		11,433						92,900				104,333
Issuance of stock for issuance of notes payable	30,000,000		30,000						210,000				240,000
Issuance of stock for cash	25,605,156		25,605						170,527				196,132
Net loss											(2,149,687)		(2,149,687)
Balance, December 31, 2025	184,772,159	$	184,772		1,000,000	$	1,000	$	2,754,265	$	(4,001,516)	$	(1,061,479)

The accompanying notes are an integral part of these unaudited consolidated financial statements.

New Generation Consumer Group, Inc. and Subsidiary
Consolidated Statements of Cash Flows
(unaudited)

	For the Year Ended December 31, 2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss	$ (2,149,687)	$ -
Adjustments to reconcile net loss to net cash used in operating activities:		
Change in fair value of derivative liability	445,573	-
Stock based compensation	902,689	-
Gain on settlement of debt	(118,500)	-
Amortization of debt discount	90,169	-
Changes in operating assets and liabilities		
Prepaid expenses	(5,000)	-
Accounts payable and accrued expenses	41,273	-
Net Cash Used in Operating Activities	(793,483)	-
CASH FLOWS FROM FINANCING ACTIVITIES:		
Cash acquired in acquisition of subsidiary	-	5,612
Repayment of note payable	(10,000)	-
Proceeds from issuance of common stock for cash	156,131	-
Proceeds from issuance of notes payable	644,600	-
Net Cash Provided by Financing Activities	790,731	5,612
Net Increase in Cash	(2,752)	5,612
Cash at Beginning of Period	5,612	-
Cash at End of Period	$ 2,860	$ 5,612
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	$ -	$ -
Income taxes paid	$ -	$ -
SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND FINANCING ACTIVITIES:		
Debt discount recorded on note payable	$ 130,400	$ -

The accompanying notes are an integral part of these unaudited consolidated financial statements.

NOTE 1 – NATURE OF OPERATIONS

Overview

The Company offers a unique software tool in that allows individuals to monitor social media activity online. As the digital world of the 21st Century continues to evolve, parents, guardians, and children are faced with challenges and threats not just in the real world, but in the omnipresent realm of Social Media as well. The Company is developing a web based tool that provides families with peace of mind when it comes to knowing that children are safe from bullying and predatory behavior unfortunately so prevalent today.
By customizing their own unique monitoring and alert settings, parents and guardians can be alerted when their children's Facebook, Twitter, Instagram and other pertinent social media platforms under scrutiny become posted with inappropriate language. By utilizing customized keywords chosen by the user that are added to an already existing database, parents and guardians can carry a sense of assuredness that the youth they love and are responsible for are safe and acting in a fun, yet appropriate manner.

NOTE 2 — GOING CONCERN AND MANAGEMENT'S LIQUIDITY PLANS

As shown in the accompanying financial statements, as of December 31, 2025, the Company had cash on hand of $2,860 and a working capital deficit of $1,271,479. During the year ended December 31, 2025, the net loss was $2,149,687 and net cash used in operating activities was $793,483. These conditions raise substantial doubt about the Company's ability to continue as a going concern for one year from the issuance of the financial statements.

The Company has incurred significant losses since its inception and has not demonstrated an ability to generate sufficient revenues from the sales of its products or services to achieve profitable operations, but it expects these conditions to improve in the future as it develops its business model. There can be no assurance that profitable operations will ever be achieved, or if achieved, could be sustained on a continuing basis.

The Company's primary source of operating funds has been derived from cash proceeds from the issuances of common stock and promissory notes and other debt. The Company's ability to continue its operations is dependent upon its ability to obtain additional capital through public or private equity offerings, debt financings or other sources; however, financing may not be available to the Company on acceptable terms, or at all. The Company's failure to raise capital as and when needed could have a negative impact on its financial condition and its ability to pursue its business strategy, and the Company may be forced to curtail or cease operations.

Management's plans regarding these matters encompass the following actions: (i) pursue additional capital raising opportunities, (ii) implement its business plan to increase revenues; (iii) explore and execute prospective partnering opportunities; and (iv) identify unique market opportunities that represent potential positive short-term cashflow. The Company's existence is dependent upon management's ability to develop profitable operations and to obtain additional funding sources. However, the outcome of management's plans cannot be determined with any degree of certainty.

Accordingly, the accompanying consolidated financial statements have been prepared on a going concern basis, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business for one year from the date the consolidated financial statements are issued. The carrying amounts of assets and liabilities presented in the consolidated financial statements do not necessarily purport to represent realizable or settlement values. The consolidated financial statements do not include any adjustments that might result should the Company be unable to continue as a going concern.

NOTE 3 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of the Company, and its wholly-owned subsidiary Signature Apps, Inc. All significant intercompany transactions and balances have been eliminated in consolidation.

Revenue Recognition

The Company follows Accounting Standards Codification 606 (“ASC 606”). ASC 606 is based on the principle that revenue is recognized to depict the transfer of goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Our revenue is recognized by applying the following five steps: 1) identify the contracts with a customer; 2) identify the performance obligations in the contract; 3) determine the transaction price; 4) allocate the transaction price to the performance obligations; and 5) recognize revenue when (or as) we satisfy a performance obligation. ASC 606 also requires additional disclosure about the nature, amount, timing, and uncertainty of revenue and cash flows arising from customer purchase orders, including significant judgments.

Business Combinations

Our business combinations are accounted for under the acquisition method of accounting in accordance with ASC Topic 805, “Business Combinations” (“ASC 805”). Under the acquisition method, we recognize 100% of the assets we acquire and liabilities we assume, regardless of the percentage we own, at their estimated fair values as of the date of acquisition. Any excess of the purchase price over the fair value of the net assets and other identifiable intangible assets we acquire is recorded as goodwill. To the extent the fair value of the net assets we acquire, including other identifiable assets, exceeds the purchase price, a bargain purchase gain is recognized. The assets we acquire, and liabilities we assume from contingencies, are recognized at fair value if we can readily determine the fair value during the measurement period. The operating results of businesses we acquire are included in our consolidated statement of operations from the date of acquisition. Acquisition-related costs are expensed as incurred.

Business Segments and Concentrations

The Company uses the “management approach” to identify its reportable segments. The management approach requires companies to report segment financial information consistent with information used by management for making operating decisions and assessing performance as the basis for identifying the Company’s reportable segments. The Company manages its business as one reportable segment.

Use of Estimates and Assumptions

Preparing financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reported period. Actual results could differ from those estimates, and those estimates may be material.

Changes in estimates are recorded in the period in which they become known. The Company bases its estimates on historical experience and other assumptions, which include both quantitative and qualitative assessments that it believes to be reasonable under the circumstances.

Significant estimates during the year ended December 31, 2025 and 2024, respectively, include valuation of stock-based compensation, and the valuation allowance on deferred liabilities.

Risks and Uncertainties

The Company operates in an industry that is subject to intense competition and changes in consumer demand. The Company’s operations are subject to significant risk and uncertainties including financial and operational risks including the potential risk of business failure.

The Company has experienced, and in the future may experience, variability in sales and earnings. The factors expected to contribute to this variability include, among others, (i) the cyclical nature of the industry, (ii) general economic conditions in the various local markets in which the Company competes, including a potential general downturn in the economy, and (iii) the volatility of prices in connection with the Company’s distribution of the product. These factors, among others, make it difficult to project the Company’s operating results on a consistent basis.

Cash

For purposes of the statements of cash flows, the Company considers all highly liquid instruments with a maturity of three months or less at the purchase date and money market accounts to be cash equivalents.

At December 31, 2025 and December 31, 2024, respectively, the Company did not have any cash equivalents.

The Company is exposed to credit risk on its cash and cash equivalents in the event of default by the financial institutions to the extent account balances exceed the amount insured by the FDIC, which is $250,000.

At December 31, 2025 and 2024, respectively, the Company did not experience any losses on cash balances in excess of FDIC insured limits.

Fair Value of Financial Instruments

The Company accounts for financial instruments under Financial Accounting Standards Board ("FASB") ASC 820, *Fair Value Measurements*. ASC 820 provides a framework for measuring fair value and requires disclosures regarding fair value measurements. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, based on the Company's principal or, in absence of a principal, most advantageous market for the specific asset or liability.

The Company uses a three-tier fair value hierarchy to classify and disclose all assets and liabilities measured at fair value on a recurring basis, as well as assets and liabilities measured at fair value on a non-recurring basis, in periods subsequent to their initial measurement. The hierarchy requires the Company to use observable inputs when available, and to minimize the use of unobservable inputs, when determining fair value.

The three tiers are defined as follows:

- Level 1 – Observable inputs that reflect quoted market prices (unadjusted) for identical assets or liabilities in active markets;
- Level 2 – Observable inputs other than quoted prices in active markets that are observable either directly or indirectly in the marketplace for identical or similar assets and liabilities; and
- Level 3 – Unobservable inputs that are supported by little or no market data, which require the Company to develop its own assumptions.

The determination of fair value and the assessment of a measurement's placement within the hierarchy requires judgment. Level 3 valuations often involve a higher degree of judgment and complexity. Level 3 valuations may require the use of various cost, market, or income valuation methodologies applied to unobservable management estimates and assumptions. Management's assumptions could vary depending on the asset or liability valued and the valuation method used. Such assumptions could include estimates of prices, earnings, costs, actions of market participants, market factors, or the weighting of various valuation methods. The Company may also engage external advisors to assist us in determining fair value, as appropriate. Although the Company believes that the recorded fair value of our financial instruments is appropriate, these fair values may not be indicative of net realizable value or reflective of future fair values.

The Company's financial instruments, including cash, accounts payable and accrued expenses, and notes payable are carried at historical cost. At December 31, 2025 and 2024, respectively, the carrying amounts of these instruments approximated their fair values because of the short-term nature of these instruments.

ASC 825-10 *"Financial Instruments"* allows entities to voluntarily choose to measure certain financial assets and liabilities at fair value ("fair value option"). The fair value option may be elected on an instrument-by-instrument basis and is irrevocable unless a new election date occurs. If the fair value option is elected for an instrument, unrealized gains and losses for that instrument should be reported in earnings at each subsequent reporting date. The Company did not elect to apply the fair value option to any outstanding financial instruments.

Derivative Liabilities

The Company analyzes all financial instruments with features of both liabilities and equity under FASB ASC Topic No. 480, ("ASC 480"), "*Distinguishing Liabilities from Equity"* and FASB ASC Topic No. 815, ("ASC 815") "Derivatives and Hedging". Derivative liabilities are adjusted to reflect fair value at each reporting period, with any increase or decrease in the fair value recorded in the results of operations (other income/expense) as a gain or loss on the change in fair value of derivative liabilities. The Company uses a binomial pricing model to determine fair value of these instruments.

Upon conversion or repayment of a debt instrument in exchange for shares of common stock, where the embedded conversion option has been bifurcated and accounted for as a derivative liability (generally convertible debt and warrants), the Company records the shares of common stock at fair value, relieves all related debt, derivative liabilities, and any remaining unamortized debt discounts, and where appropriate recognizes a net gain or loss on debt extinguishment (debt based derivative liabilities). In connection with any extinguishments of equity based derivative liabilities (typically warrants), the Company records an increase to additional paid-in capital for any remaining liability balance extinguished.

Equity instruments that are initially classified as equity that become subject to reclassification under ASC Topic 815 are reclassified to liabilities at the fair value of the instrument on the reclassification date.

At December 31, 2025 and 2024, respectively, the Company had $445,573 and $0 in derivative liability.

Original Issue Discounts and Other Debt Discounts

For certain notes issued, the Company may provide the debt holder with an original issue discount. The original issue discount is recorded as a debt discount, reducing the face amount of the note, and is amortized to interest expense over the life of the debt, in the Statements of Operations.

Additionally, the Company may issue common stock with certain notes issued, which are recorded at fair value. These discounts are also recorded as a component of debt discount, reducing the face amount of the note, and is amortized to interest expense over the life of the debt, in the Statements of Operations. The combined debt discounts cannot exceed the face amount of the debt issued.

Debt Issue Cost

Debt issuance cost paid to lenders, or third parties are recorded as debt discounts and amortized to interest expense over the life of the underlying debt instrument, in the Statements of Operations.

Income Taxes

The Company accounts for income tax using the asset and liability method prescribed by ASC 740, *"Income Taxes"*. Under this method, deferred tax assets and liabilities are determined based on the difference between the financial reporting and tax bases of assets and liabilities using enacted tax rates that will be in effect in the year in which the differences are expected to reverse. The Company records a valuation allowance to offset deferred tax assets if based on the weight of available evidence, it is more-likely-than-not that some portion, or all, of the deferred tax assets will not be realized. The effect on deferred taxes of a change in tax rates is recognized as income or loss in the period that includes the enactment date.

The Company follows the accounting guidance for uncertainty in income taxes using the provisions of ASC 740 "Income Taxes". Using that guidance, tax positions initially need to be recognized in the financial statements when it is more likely than not the position will be sustained upon examination by the tax authorities.

At December 31, 2025 and 2024, respectively, the Company had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements.

The Company recognizes interest and penalties related to uncertain income tax positions in other expense. No interest and penalties related to uncertain income tax positions were recorded for the year ended December 31, 2025 and 2024, respectively.

Advertising Costs

Advertising costs are expensed as incurred. Advertising costs are included as a component of general and administrative expense in the statements of operations.

The Company recognized $0 in marketing and advertising costs during the year ended December 31, 2025 and 2024, respectively.

Stock-Based Compensation

The Company accounts for our stock-based compensation under ASC 718 *"Compensation – Stock Compensation"* using the fair value-based method. Under this method, compensation cost is measured at the grant date based on the value of the award and is recognized over the service period, which is usually the vesting period. This guidance establishes standards for the accounting for transactions in which an entity exchanges its equity instruments for goods or services. It also addresses transactions in which an entity incurs liabilities in exchange for goods or services that are based on the fair value of the entity's equity instruments or that may be settled by the issuance of those equity instruments.

The Company uses the fair value method for equity instruments granted to non-employees and uses the Black-Scholes model for measuring the fair value of options.

The fair value of stock-based compensation is determined as of the date of the grant or the date at which the performance of the services is completed (measurement date) and is recognized over the vesting periods.

When determining fair value of stock options, the Company considers the following assumptions in the Black-Scholes model:

- Exercise price,
- Expected dividends,
- Expected volatility,
- Risk-free interest rate; and
- Expected life of option

Basic and Diluted Earnings (Loss) per Share

Basic earnings per share is calculated using the two-class method and is computed by dividing net earnings available to common shareholders by the weighted average number of common shares outstanding and certain other shares committed to be, but not yet issued. Net earnings available to common shareholders represent net earnings to common shareholders reduced by the allocation of earnings to participating securities. Losses are not allocated to participating securities. Common shares outstanding and certain other shares committed to be, but not yet issued, include restricted stock and restricted stock units ("RSUs") for which no future service is required.

Diluted earnings per share is calculated under both the two-class and treasury stock methods, and the more dilutive amount is reported. Diluted earnings per share is computed by taking the sum of net earnings available to common shareholders, dividends on preferred shares and dividends on dilutive mandatorily redeemable convertible preferred shares, divided by the weighted average number of common shares outstanding and certain other shares committed to be, but not yet issued, plus all dilutive common stock equivalents outstanding during the period (stock options, warrants, convertible preferred stock, and convertible debt).

Preferred shares and unvested share-based payment awards that contain nonforfeitable rights to dividends or dividend equivalents (whether paid or unpaid) are participating securities and, therefore, are included in the earnings allocation in computing earnings per share under the two-class method of earnings per share.

Unvested shares of common stock are excluded from the denominator in computing net loss per share.

Reclassifications

Certain reclassifications have been made to the prior years' data to conform to the current year presentation. These reclassifications had no effect on reported income (losses).

Recent Accounting Standards

In November 2024, the FASB issued ASU 2024-03, Income Statement-Reporting Comprehensive Income-Expense Disaggregation Disclosures (Subtopic 220-40), which requires entities to provide more detailed disaggregation of expenses in the income statement, focusing on the nature of the expenses rather than their function. The new disclosures will require entities to separately present expenses for significant line items, including but not limited to, depreciation, amortization, and employee compensation. Entities will also be required to provide a qualitative description of the amounts remaining in relevant expense captions that are not separately disaggregated quantitatively, disclose the total amount of selling expenses and, in annual reporting periods, provide a definition of what constitutes selling expenses. This pronouncement is effective for fiscal years beginning after December 15, 2026, and interim periods within fiscal years beginning after December 15, 2027, with early adoption permitted. The Company does not expect the adoption of this new guidance to have a material impact on the financial statements.

In December 2023, the FASB issued ASU 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. This new standard requires a company to expand its existing income tax disclosures, specifically related to the rate reconciliation and income taxes paid. The standard will be effective beginning in fiscal year 2025, with early adoption permitted. The new standard is expected to be applied prospectively, but retrospective application is permitted. We are currently evaluating the impact of ASU 2023-09 on the consolidated financial statements and related disclosures. The Company does not expect the adoption of this new guidance to have a material impact on the financial statements.

Management has considered all other recent accounting pronouncements that are issued, but not effective, and it does not believe that they will have a significant impact on the Company's results of operations or financial position. There are various other updates recently issued, most of which represented technical corrections to the accounting literature or application to specific industries and are not expected to a have a material impact on the Company's financial position, results of operations or cash flows.

NOTE 4— CONVERTIBLE NOTES PAYABLE

On January 3, 2025, the Company issued two notes payable to an institutional investor with a total aggregate face value of $65,000 in exchange for cash proceeds of $55,000, representing an original issue discount ("OID") of $10,000. The note bear interest at 8% per annum.

The Holder shall have the right from time to time beginning on the Issue Date to convert all or any part of the outstanding and unpaid amount of this Note into fully paid and non-assessable shares of Common Stock, as such Common Stock exists on the Issue Date, or, in the event of a recapitalization or merger, any shares of capital stock or other securities of the Borrower into which such Common Stock shall hereafter be changed or reclassified at the conversion price (the "Conversion Price") determined as provided herein (a "Conversion") The foregoing is not a ratchet provision; in the event of a recapitalization or merger, if common shareholder receive any other shares or interests, i.e., shares of a different issuer in the event of a merger, the Note will convert into such shares. That is the Note conversion rights will follow the merger; *provided, however*, that in no event shall the Holder be entitled to convert any portion of this Note in excess of that portion of this Note upon conversion of which the sum of (1) the number of shares of Common Stock beneficially owned by the Holder and its affiliates (other than shares of Common Stock which may be deemed beneficially owned through the ownership of the unconverted portion of the Notes or the unexercised or unconverted portion of any other security of the Borrower subject to a limitation on conversion or exercise analogous to the limitations contained herein) and (2) the number of shares of Common Stock issuable upon the conversion of the portion of this Note with respect to which the determination of this proviso is being made, would result in beneficial ownership by the Holder and its affiliates of more than 9.99% of the outstanding shares of Common Stock. For purposes of the proviso to the immediately preceding sentence, beneficial ownership shall be determined in accordance with Section 13(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and Regulations 13D-G thereunder, except as otherwise provided in clause (1) of such proviso. *The beneficial ownership limitations on conversion as set forth in the section may NOT be waived by the Holder*. The number of shares of Common Stock to be issued upon each conversion of this Note shall be determined by dividing the Conversion Amount (as defined below) by the applicable Conversion Price then in effect on the date specified in the notice of conversion, in the form attached hereto as Exhibit A (the "Notice of Conversion"), delivered to the Borrower by the Holder in accordance with Section 1.4 below; provided that the Notice of Conversion is submitted by facsimile or e-mail (or by other means resulting in, or reasonably expected to result in, notice) to the Borrower before 6:00 p.m., New York, New York time on such conversion date (the "Conversion Date"); however, if the Notice of Conversion is sent after 6:00pm, New York, New York time the Conversion Date shall be the next business day.

The Conversion Price shall equal the Variable Conversion Price (as defined herein) (subject to equitable adjustments for stock splits, stock dividends or rights offerings by the Borrower relating to the Borrower's securities or the securities of any subsidiary of the Borrower, combinations, recapitalization, reclassifications, extraordinary distributions and similar events). The "Variable Conversion Price" shall mean 75% multiplied by the Market Price (as defined herein) (representing a discount rate of 25%). "Market Price" means the closing price for the Common Stock on the trading day immediately preceding the date of any conversion. "Trading Day" shall mean any day on which the Common Stock is tradable for any period on the OTC, or on the principal securities exchange or other securities market on which the Common Stock is then being traded.

The Company has accounted for the note as a financing transaction, wherein the net proceeds that were received were allocated to the financial instrument issued. Prior to making the accounting allocation, the Company evaluated the notes under ASC 815 Derivatives and Hedging ("ASC 815"). ASC 815 generally requires the analysis of embedded terms and features that have characteristics of derivatives to be evaluated for bifurcation and separate accounting in instances where their economic risks and characteristics are not clearly and closely related to the risks of the host contract. There were no embedded instruments which required bifurcation.

Interest expense for the periods ended December 31, 2025 and 2024 was $5,171 and $0, respectively. Amortization of debt discount for the periods ended December 31, 2025 and 2024 was $20,000 and $0, respectively.

The carrying value of the convertible note payable, net of discount, as of December 31, 2025 and December 31, 2024 was $65,000 and $0, respectively.

On January 3, 2025, the Company issued two notes payable to an institutional investor with a total aggregate face value of $65,000 in exchange for cash proceeds of $55,000, representing an original issue discount ("OID") of $10,000. The note bear interest at 8% per annum.

The Holder shall have the right from time to time beginning on the Issue Date to convert all or any part of the outstanding and unpaid amount of this Note into fully paid and non-assessable shares of Common Stock, as such Common Stock exists on the Issue Date, or, in the event of a recapitalization or merger, any shares of capital stock or other securities of the Borrower into which such Common Stock shall hereafter be changed or reclassified at the conversion price (the "Conversion Price") determined as provided herein (a "Conversion") The foregoing is not a ratchet provision; in the event of a recapitalization or merger, if common shareholder receive any other shares or interests, i.e., shares of a different issuer in the event of a merger, the Note will convert into such shares. That is the Note conversion rights will follow the merger; *provided, however*, that in no event shall the Holder be entitled to convert any portion of this Note in excess of that portion of this Note upon conversion of which the sum of (1) the number of shares of Common Stock beneficially owned by the Holder and its affiliates (other than shares of Common Stock which may be deemed beneficially owned through the ownership of the unconverted portion of the Notes or the unexercised or unconverted portion of any other security of the Borrower subject to a limitation on conversion or exercise analogous to the limitations contained herein) and (2) the number of shares of Common Stock issuable upon the conversion of the portion of this Note with respect to which the determination of this proviso is being made, would result in beneficial ownership by the Holder and its affiliates of more than 9.99% of the outstanding shares of Common Stock. For purposes of the proviso to the immediately preceding sentence, beneficial ownership shall be determined in accordance with Section 13(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and Regulations 13D-G thereunder, except as otherwise provided in clause (1) of such proviso. *The beneficial ownership limitations on conversion as set forth in the section may NOT be waived by the Holder*. The number of shares of Common Stock to be issued upon each conversion of this Note shall be determined by dividing the Conversion Amount (as defined below) by the applicable Conversion Price then in effect on the date specified in the notice of conversion, in the form attached hereto as Exhibit A (the "Notice of Conversion"), delivered to the Borrower by the Holder in accordance with Section 1.4 below; provided that the Notice of Conversion is submitted by facsimile or e-mail (or by other means resulting in, or reasonably expected to result in, notice) to the Borrower before 6:00 p.m., New York, New York time on such conversion date (the "Conversion Date"); however, if the Notice of Conversion is sent after 6:00pm, New York, New York time the Conversion Date shall be the next business day.

The Conversion Price shall equal the Variable Conversion Price (as defined herein) (subject to equitable adjustments for stock splits, stock dividends or rights offerings by the Borrower relating to the Borrower's securities or the securities of any subsidiary of the Borrower, combinations, recapitalization, reclassifications, extraordinary distributions and similar events). The "Variable Conversion Price" shall mean 75% multiplied by the Market Price (as defined herein) (representing a discount rate of 25%). "Market Price" means the closing price for the Common Stock on the trading day immediately preceding the date of any conversion. "Trading Day" shall mean any day on which the Common Stock is tradable for any period on the OTC, or on the principal securities exchange or other securities market on which the Common Stock is then being traded.

The Company has accounted for the note as a financing transaction, wherein the net proceeds that were received were allocated to the financial instrument issued. Prior to making the accounting allocation, the Company evaluated the notes under ASC 815 Derivatives and Hedging ("ASC 815"). ASC 815 generally requires the analysis of embedded terms and features that have characteristics of derivatives to be evaluated for bifurcation and separate accounting in instances where their economic risks and characteristics are not clearly and closely related to the risks of the host contract. There were no embedded instruments which required bifurcation.

Interest expense for the periods ended December 31, 2025 and 2024 was $5,171 and $0, respectively. Amortization of debt discount for the periods ended December 31, 2025 and 2024 was $20,000 and $0, respectively.

The carrying value of the convertible note payable, net of discount, as of December 31, 2025 and December 31, 2024 was $65,000 and $0, respectively.

On January 3, 2025, the Company issued a note payable to an investor with an aggregate face value of $5,500 in exchange for cash proceeds of $5,000, representing an original issue discount ("OID") of $500. The note bear interest at 8% per annum.

The Holder shall have the right from time to time beginning on the Issue Date to convert all or any part of the outstanding and unpaid amount of this Note into fully paid and non-assessable shares of Common Stock, as such Common Stock exists on the Issue Date, or, in the event of a recapitalization or merger, any shares of capital stock or other securities of the Borrower into which such Common Stock shall hereafter be changed or reclassified at the conversion price (the "Conversion Price") determined as provided herein (a "Conversion") The foregoing is not a ratchet provision; in the event of a recapitalization or merger, if common shareholder receive any other shares or interests, i.e., shares of a different issuer in the event of a merger, the Note will convert into such shares. That is the Note conversion rights will follow the merger; *provided, however*, that in no event shall the Holder be entitled to convert any portion of this Note in excess of that portion of this Note upon conversion of which the sum of (1) the number of shares of Common Stock beneficially owned by the Holder and its affiliates (other than shares of Common Stock which may be deemed beneficially owned through the ownership of the unconverted portion of the Notes or the unexercised or unconverted portion of any other security of the Borrower subject to a limitation on conversion or exercise analogous to the limitations contained herein) and (2) the number of shares of Common Stock issuable upon the conversion of the portion of this Note with respect to which the determination of this proviso is being made, would result in beneficial ownership by the Holder and its affiliates of more than 9.99% of the outstanding shares of Common Stock. For purposes of the proviso to the immediately preceding sentence, beneficial ownership shall be determined in accordance with Section 13(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and Regulations 13D-G thereunder, except as otherwise provided in clause (1) of such proviso. *The beneficial ownership limitations on conversion as set forth in the section may NOT be waived by the Holder*. The number of shares of Common Stock to be issued upon each conversion of this Note shall be determined by dividing the Conversion Amount (as defined below) by the applicable Conversion Price then in effect on the date specified in the notice of conversion, in the form attached hereto as Exhibit A (the "Notice of Conversion"), delivered to the Borrower by the Holder in accordance with Section 1.4 below; provided that the Notice of Conversion is submitted by facsimile or e-mail (or by other means resulting in, or reasonably expected to result in, notice) to the Borrower before 6:00 p.m., New York, New York time on such conversion date (the "Conversion Date"); however, if the Notice of Conversion is sent after 6:00pm, New York, New York time the Conversion Date shall be the next business day.

The Conversion Price shall equal the Variable Conversion Price (as defined herein) (subject to equitable adjustments for stock splits, stock dividends or rights offerings by the Borrower relating to the Borrower's securities or the securities of any subsidiary of the Borrower, combinations, recapitalization, reclassifications, extraordinary distributions and similar events). The "Variable Conversion Price" shall mean 75% multiplied by the Market Price (as defined herein) (representing a discount rate of 25%). "Market Price" means the closing price for the Common Stock on the trading day immediately preceding the date of any conversion. "Trading Day" shall mean any day on which the Common Stock is tradable for any period on the OTC, or on the principal securities exchange or other securities market on which the Common Stock is then being traded.

The Company has accounted for the note as a financing transaction, wherein the net proceeds that were received were allocated to the financial instrument issued. Prior to making the accounting allocation, the Company evaluated the notes under ASC 815 Derivatives and Hedging ("ASC 815"). ASC 815 generally requires the analysis of embedded terms and features that have characteristics of derivatives to be evaluated for bifurcation and separate accounting in instances where their economic risks and characteristics are not clearly and closely related to the risks of the host contract. There were no embedded instruments which required bifurcation.

Interest expense for the periods ended December 31, 2025 and 2024 was $438 and $0, respectively. Amortization of debt discount for the periods ended December 31, 2025 and 2024 was $496 and $0, respectively.

The carrying value of the convertible note payable, net of discount, as of December 31, 2025 and December 31, 2024 was $5,496 and $0, respectively.

On January 3, 2025, the Company issued a note payable to an investor with an aggregate face value of $7,000 in exchange for cash proceeds of $6,300, representing an original issue discount ("OID") of $700. The note bear interest at 8% per annum.

The Holder shall have the right from time to time beginning on the Issue Date to convert all or any part of the outstanding and unpaid amount of this Note into fully paid and non-assessable shares of Common Stock, as such Common Stock exists on the Issue Date, or, in the event of a recapitalization or merger, any shares of capital stock or other securities of the Borrower into which such Common Stock shall hereafter be changed or reclassified at the conversion price (the "Conversion Price") determined as provided herein (a "Conversion") The foregoing is not a ratchet provision; in the event of a recapitalization or merger, if common shareholder receive any other shares or interests, i.e., shares of a different issuer in the event of a merger, the Note will convert into such shares. That is the Note conversion rights will follow the merger; *provided, however*, that in no event shall the Holder be entitled to convert any portion of this Note in excess of that portion of this Note upon conversion of which the sum of (1) the number of shares of Common Stock beneficially owned by the Holder and its affiliates (other than shares of Common Stock which may be deemed beneficially owned through the ownership of the unconverted portion of the Notes or the unexercised or unconverted portion of any other security of the Borrower subject to a limitation on conversion or exercise analogous to the limitations contained herein) and (2) the number of shares of Common Stock issuable upon the conversion of the portion of this Note with respect to which the determination of this proviso is being made, would result in beneficial ownership by the Holder and its affiliates of more than 9.99% of the outstanding shares of Common Stock. For purposes of the proviso to the immediately preceding sentence, beneficial ownership shall be determined in accordance with Section 13(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and Regulations 13D-G thereunder, except as otherwise provided in clause (1) of such proviso. *The beneficial ownership limitations on conversion as set forth in the section may NOT be waived by the Holder*. The number of shares of Common Stock to be issued upon each conversion of this Note shall be determined by dividing the Conversion Amount (as defined below) by the applicable Conversion Price then in effect on the date specified in the notice of conversion, in the form attached hereto as Exhibit A (the "Notice of Conversion"), delivered to the Borrower by the Holder in accordance with Section 1.4 below; provided that the Notice of Conversion is submitted by facsimile or e-mail (or by other means resulting in, or reasonably expected to result in, notice) to the Borrower before 6:00 p.m., New York, New York time on such conversion date (the "Conversion Date"); however, if the Notice of Conversion is sent after 6:00pm, New York, New York time the Conversion Date shall be the next business day.

The Conversion Price shall equal the Variable Conversion Price (as defined herein) (subject to equitable adjustments for stock splits, stock dividends or rights offerings by the Borrower relating to the Borrower's securities or the securities of any subsidiary of the Borrower, combinations, recapitalization, reclassifications, extraordinary distributions and similar events). The "Variable Conversion Price" shall mean 75% multiplied by the Market Price (as defined herein) (representing a discount rate of 25%). "Market Price" means the closing price for the Common Stock on the trading day immediately preceding the date of any conversion. "Trading Day" shall mean any day on which the Common Stock is tradable for any period on the OTC, or on the principal securities exchange or other securities market on which the Common Stock is then being traded.

The Company has accounted for the note as a financing transaction, wherein the net proceeds that were received were allocated to the financial instrument issued. Prior to making the accounting allocation, the Company evaluated the notes under ASC 815 Derivatives and Hedging ("ASC 815"). ASC 815 generally requires the analysis of embedded terms and features that have characteristics of derivatives to be evaluated for bifurcation and separate accounting in instances where their economic risks and characteristics are not clearly and closely related to the risks of the host contract. There were no embedded instruments which required bifurcation.

Interest expense for the periods ended December 31, 2025 and 2024 was $557 and $0, respectively. Amortization of debt discount for the periods ended December 31, 2025 and 2024 was $694 and $0, respectively.

The carrying value of the convertible note payable, net of discount, as of December 31, 2025 and December 31, 2024 was $6,994 and $0, respectively.

On January 3, 2025 , the Company issued a note payable to an institutional investor with an aggregate face value of $200,000 in exchange for cash proceeds of $150,000, representing an original issue discount ("OID") of $50,000. The notes bear interest at 8% per annum.

The Holder shall have the right from time to time beginning on the Issue Date to convert all or any part of the outstanding and unpaid amount of this Note into fully paid and non-assessable shares of Common Stock, as such Common Stock exists on the Issue Date, or, in the event of a recapitalization or merger, any shares of capital stock or other securities of the Borrower into which such Common Stock shall hereafter be changed or reclassified at the conversion price (the "Conversion Price") determined as provided herein (a "Conversion") [The foregoing is not a ratchet provision; in the event of a recapitalization or merger, if common shareholder receive any other shares or interests, i.e., shares of a different issuer in the event of a merger, the Note will convert into such shares. That is the Note conversion rights will follow the merger.]; *provided, however*, that in no event shall the Holder be entitled to convert any portion of this Note in excess of that portion of this Note upon conversion of which the sum of (1) the number of shares of Common Stock beneficially owned by the Holder and its affiliates (other than shares of Common Stock which may be deemed beneficially owned through the ownership of the unconverted portion of the Notes or the unexercised or unconverted portion of any other security of the Borrower subject to a limitation on conversion or exercise analogous to the limitations contained herein) and (2) the number of shares of Common Stock issuable upon the conversion of the portion of this Note with respect to which the determination of this proviso is being made, would result in beneficial ownership by the Holder and its affiliates of more than 9.99% of the outstanding shares of Common Stock. For purposes of the proviso to the immediately preceding sentence, beneficial ownership shall be determined in accordance with Section 13(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and Regulations 13D-G thereunder, except as otherwise provided in clause (1) of such proviso. *The beneficial ownership limitations on conversion as set forth in the section may NOT be waived by the Holder*. The number of shares of Common Stock to be issued upon each conversion of this Note shall be determined by dividing the Conversion Amount (as defined below) by the applicable Conversion Price then in effect on the date specified in the notice of conversion, in the form attached hereto as Exhibit A (the "Notice of Conversion"), delivered to the Borrower by the Holder in accordance with Section 1.4 below; provided that the Notice of Conversion is submitted by facsimile or e-mail (or by other means resulting in, or reasonably expected to result in, notice) to the Borrower before 6:00 p.m., New York, New York time on such conversion date (the "Conversion Date"); however, if the Notice of Conversion is sent after 6:00pm, New York, New York time the Conversion Date shall be the next business day.

The Conversion Price shall equal the Variable Conversion Price (as defined herein) (subject to equitable adjustments for stock splits, stock dividends or rights offerings by the Borrower relating to the Borrower's securities or the securities of any subsidiary of the Borrower, combinations, recapitalization, reclassifications, extraordinary distributions and similar events). The "Variable Conversion Price" shall mean 75% multiplied by the Market Price (as defined herein) (representing a discount rate of 25%). "Market Price" means the closing price for the Common Stock on the trading day immediately preceding the date of any conversion. "Trading Day" shall mean any day on which the Common Stock is tradable for any period on the OTC, or on the principal securities exchange or other securities market on which the Common Stock is then being traded.

The Company has accounted for the note as a financing transaction, wherein the net proceeds that were received were allocated to the financial instrument issued. Prior to making the accounting allocation, the Company evaluated the notes under ASC 815 Derivatives and Hedging ("ASC 815"). ASC 815 generally requires the analysis of embedded terms and features that have characteristics of derivatives to be evaluated for bifurcation and separate accounting in instances where their economic risks and characteristics are not clearly and closely related to the risks of the host contract. There were no embedded instruments which required bifurcation.

The Company has accounted for the note as a financing transaction, wherein the net proceeds that were received were allocated to the financial instrument issued. Prior to making the accounting allocation, the Company evaluated the notes under ASC 815 Derivatives and Hedging ("ASC 815"). ASC 815 generally requires the analysis of embedded terms and features that have characteristics of derivatives to be evaluated for bifurcation and separate accounting in instances where their economic risks and characteristics are not clearly and closely related to the risks of the host contract. There were no embedded instruments which required bifurcation.

Interest expense for the periods ended December 31, 2025 and 2024 was $15,036 and $0, respectively. Amortization of debt discount for the periods ended December 31, 2025 and 2024 was $49,589 and $0, respectively.

The carrying value of the convertible note payable, net of discount, as of December 31, 2025 and December 31, 2024 was $199,589 and $0, respectively.

On February 5, 2025, the Company issued a note payable to an institutional investor with an aggregate face value of $13,200 in exchange for cash proceeds of $12,000, representing an original issue discount ("OID") of $1,200. The note bear interest at 8% per annum.

The Holder shall have the right from time to time beginning on the Issue Date to convert all or any part of the outstanding and unpaid amount of this Note into fully paid and non-assessable shares of Common Stock, as such Common Stock exists on the Issue Date, or, in the event of a recapitalization or merger, any shares of capital stock or other securities of the Borrower into which such Common Stock shall hereafter be changed or reclassified at the conversion price (the "Conversion Price") determined as provided herein (a "Conversion") [The foregoing is not a ratchet provision; in the event of a recapitalization or merger, if common shareholder receive any other shares or interests, i.e., shares of a different issuer in the event of a merger, the Note will convert into such shares. That is the Note conversion rights will follow the merger.]; *provided, however*, that in no event shall the Holder be entitled to convert any portion of this Note in excess of that portion of this Note upon conversion of which the sum of (1) the number of shares of Common Stock beneficially owned by the Holder and its affiliates (other than shares of Common Stock which may be deemed beneficially owned through the ownership of the unconverted portion of the Notes or the unexercised or unconverted portion of any other security of the Borrower subject to a limitation on conversion or exercise analogous to the limitations contained herein) and (2) the number of shares of Common Stock issuable upon the conversion of the portion of this Note with respect to which the determination of this proviso is being made, would result in beneficial ownership by the Holder and its affiliates of more than 9.99% of the outstanding shares of Common Stock. For purposes of the proviso to the immediately preceding sentence, beneficial ownership shall be determined in accordance with Section 13(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and Regulations 13D-G thereunder, except as otherwise provided in clause (1) of such proviso. *The beneficial ownership limitations on conversion as set forth in the section may NOT be waived by the Holder*. The number of shares of Common Stock to be issued upon each conversion of this Note shall be determined by dividing the Conversion Amount (as defined below) by the applicable Conversion Price then in effect on the date specified in the notice of conversion, in the form attached hereto as Exhibit A (the "Notice of Conversion"), delivered to the Borrower by the Holder in accordance with Section 1.4 below; provided that the Notice of Conversion is submitted by facsimile or e-mail (or by other means resulting in, or reasonably expected to result in, notice) to the Borrower before 6:00 p.m., New York, New York time on such conversion date (the "Conversion Date"); however, if the Notice of Conversion is sent after 6:00pm, New York, New York time the Conversion Date shall be the next business day.

The Conversion Price shall equal the Variable Conversion Price (as defined herein) (subject to equitable adjustments for stock splits, stock dividends or rights offerings by the Borrower relating to the Borrower's securities or the securities of any subsidiary of the Borrower, combinations, recapitalization, reclassifications, extraordinary distributions and similar events). The "Variable Conversion Price" shall mean 75% multiplied by the Market Price (as defined herein) (representing a discount rate of 25%). "Market Price" means the closing price for the Common Stock on the trading day immediately preceding the date of any conversion. "Trading Day" shall mean any day on which the Common Stock is tradable for any period on the OTC, or on the principal securities exchange or other securities market on which the Common Stock is then being traded.

The Company has accounted for the note as a financing transaction, wherein the net proceeds that were received were allocated to the financial instrument issued. Prior to making the accounting allocation, the Company evaluated the notes under ASC 815 Derivatives and Hedging ("ASC 815"). ASC 815 generally requires the analysis of embedded terms and features that have characteristics of derivatives to be evaluated for bifurcation and separate accounting in instances where their economic risks and characteristics are not clearly and closely related to the risks of the host contract. There were no embedded instruments which required bifurcation.

Interest expense for the periods ended December 31, 2025 and 2024 was $955 and $0, respectively. Amortization of debt discount for the periods ended December 31, 2025 and 2024 was $779 and $0, respectively.

The carrying value of the convertible note payable, net of discount, as of December 31, 2025 and December 31, 2024 was $13,082 and $0, respectively.

On April 28, 2025 , the Company issued a note payable to an individual investor with an aggregate face value of $12,500 in exchange for cash proceeds of $7,500, representing an original issue discount ("OID") of $5,000. The note bear interest at 8% per annum.

The Holder shall have the right from time to time beginning on the Issue Date to convert all or any part of the outstanding and unpaid amount of this Note into fully paid and non-assessable shares of Common Stock, as such Common Stock exists on the Issue Date, or, in the event of a recapitalization or merger, any shares of capital stock or other securities of the Borrower into which such Common Stock shall hereafter be changed or reclassified at the conversion price (the "Conversion Price") determined as provided herein (a "Conversion") [The foregoing is not a ratchet provision; in the event of a recapitalization or merger, if common shareholder receive any other shares or interests, i.e., shares of a different issuer in the event of a merger, the Note will convert into such shares. That is the Note conversion rights will follow the merger.]; *provided, however*, that in no event shall the Holder be entitled to convert any portion of this Note in excess of that portion of this Note upon conversion of which the sum of (1) the number of shares of Common Stock beneficially owned by the Holder and its affiliates (other than shares of Common Stock which may be deemed beneficially owned through the ownership of the unconverted portion of the Notes or the unexercised or unconverted portion of any other security of the Borrower subject to a limitation on conversion or exercise analogous to the limitations contained herein) and (2) the number of shares of Common Stock issuable upon the conversion of the portion of this Note with respect to which the determination of this proviso is being made, would result in beneficial ownership by the Holder and its affiliates of more than 9.99% of the outstanding shares of Common Stock. For purposes of the proviso to the immediately preceding sentence, beneficial ownership shall be determined in accordance with Section 13(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and Regulations 13D-G thereunder, except as otherwise provided in clause (1) of such proviso. *The beneficial ownership limitations on conversion as set forth in the section may NOT be waived by the Holder*. The number of shares of Common Stock to be issued upon each conversion of this Note shall be determined by dividing the Conversion Amount (as defined below) by the applicable Conversion Price then in effect on the date specified in the notice of conversion, in the form attached hereto as Exhibit A (the "Notice of Conversion"), delivered to the Borrower by the Holder in accordance with Section 1.4 below; provided that the Notice of Conversion is submitted by facsimile or e-mail (or by other means resulting in, or reasonably expected to result in, notice) to the Borrower before 6:00 p.m., New York, New York time on such conversion date (the "Conversion Date"); however, if the Notice of Conversion is sent after 6:00pm, New York, New York time the Conversion Date shall be the next business day.

The Conversion Price shall equal the Variable Conversion Price (as defined herein) (subject to equitable adjustments for stock splits, stock dividends or rights offerings by the Borrower relating to the Borrower's securities or the securities of any subsidiary of the Borrower, combinations, recapitalization, reclassifications, extraordinary distributions and similar events). The "Variable Conversion Price" shall mean 75% multiplied by the Market Price (as defined herein) (representing a discount rate of 25%). "Market Price" means the closing price for the Common Stock on the trading day immediately preceding the date of any conversion. "Trading Day" shall mean any day on which the Common Stock is tradable for any period on the OTC, or on the principal securities exchange or other securities market on which the Common Stock is then being traded.

The Company has accounted for the note as a financing transaction, wherein the net proceeds that were received were allocated to the financial instrument issued. Prior to making the accounting allocation, the Company evaluated the notes under ASC 815 Derivatives and Hedging ("ASC 815"). ASC 815 generally requires the analysis of embedded terms and features that have characteristics of derivatives to be evaluated for bifurcation and separate accounting in instances where their economic risks and characteristics are not clearly and closely related to the risks of the host contract. There were no embedded instruments which required bifurcation.

Interest expense for the periods ended December 31, 2025 and 2024 was $679 and $0, respectively. Amortization of debt discount for the periods ended December 31, 2025 and 2024 was $10,897 and $0, respectively.

The carrying value of the convertible note payable, net of discount, as of December 31, 2025 and December 31, 2024 was $9,637 and $0, respectively.

On May 7, 2025 , the Company issued a note payable to an institutional investor with an aggregate face value of $33,333 in exchange for cash proceeds of $25,000, representing an original issue discount ("OID") of $8,333. The note bear interest at 8% per annum.

The Holder shall have the right from time to time beginning on the Issue Date to convert all or any part of the outstanding and unpaid amount of this Note into fully paid and non-assessable shares of Common Stock, as such Common Stock exists on the Issue Date, or, in the event of a recapitalization or merger, any shares of capital stock or other securities of the Borrower into which such Common Stock shall hereafter be changed or reclassified at the conversion price (the "Conversion Price") determined as provided herein (a

"Conversion") [The foregoing is not a ratchet provision; in the event of a recapitalization or merger, if common shareholder receive any other shares or interests, i.e., shares of a different issuer in the event of a merger, the Note will convert into such shares. That is the Note conversion rights will follow the merger.]; *provided, however*, that in no event shall the Holder be entitled to convert any portion of this Note in excess of that portion of this Note upon conversion of which the sum of (1) the number of shares of Common Stock beneficially owned by the Holder and its affiliates (other than shares of Common Stock which may be deemed beneficially owned through the ownership of the unconverted portion of the Notes or the unexercised or unconverted portion of any other security of the Borrower subject to a limitation on conversion or exercise analogous to the limitations contained herein) and (2) the number of shares of Common Stock issuable upon the conversion of the portion of this Note with respect to which the determination of this proviso is being made, would result in beneficial ownership by the Holder and its affiliates of more than 9.99% of the outstanding shares of Common Stock. For purposes of the proviso to the immediately preceding sentence, beneficial ownership shall be determined in accordance with Section 13(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and Regulations 13D-G thereunder, except as otherwise provided in clause (1) of such proviso. ***The beneficial ownership limitations on conversion as set forth in the section may NOT be waived by the Holder***. The number of shares of Common Stock to be issued upon each conversion of this Note shall be determined by dividing the Conversion Amount (as defined below) by the applicable Conversion Price then in effect on the date specified in the notice of conversion, in the form attached hereto as Exhibit A (the "Notice of Conversion"), delivered to the Borrower by the Holder in accordance with Section 1.4 below; provided that the Notice of Conversion is submitted by facsimile or e-mail (or by other means resulting in, or reasonably expected to result in, notice) to the Borrower before 6:00 p.m., New York, New York time on such conversion date (the "Conversion Date"); however, if the Notice of Conversion is sent after 6:00pm, New York, New York time the Conversion Date shall be the next business day.

The Conversion Price shall equal the Variable Conversion Price (as defined herein) (subject to equitable adjustments for stock splits, stock dividends or rights offerings by the Borrower relating to the Borrower's securities or the securities of any subsidiary of the Borrower, combinations, recapitalization, reclassifications, extraordinary distributions and similar events). The "Variable Conversion Price" shall mean 75% multiplied by the Market Price (as defined herein) (representing a discount rate of 25%). "Market Price" means the closing price for the Common Stock on the trading day immediately preceding the date of any conversion. "Trading Day" shall mean any day on which the Common Stock is tradable for any period on the OTC, or on the principal securities exchange or other securities market on which the Common Stock is then being traded.

The Company has accounted for the note as a financing transaction, wherein the net proceeds that were received were allocated to the financial instrument issued. Prior to making the accounting allocation, the Company evaluated the notes under ASC 815 Derivatives and Hedging ("ASC 815"). ASC 815 generally requires the analysis of embedded terms and features that have characteristics of derivatives to be evaluated for bifurcation and separate accounting in instances where their economic risks and characteristics are not clearly and closely related to the risks of the host contract. There were no embedded instruments which required bifurcation.

Interest expense for the periods ended December 31, 2025 and 2024 was $1,746 and $0, respectively. Amortization of debt discount for the periods ended December 31, 2025 and 2024 was $5,456 and $0, respectively.

The carrying value of the convertible note payable, net of discount, as of December 31, 2025 and December 31, 2024 was $30,456 and $0, respectively.

On May 22, 2025 , the Company issued a note payable to an individual investor with an aggregate face value of $5,000 in exchange for cash proceeds of $3,000, representing an original issue discount ("OID") of $2,000. The note bear interest at 8% per annum.

The Holder shall have the right from time to time beginning on the Issue Date to convert all or any part of the outstanding and unpaid amount of this Note into fully paid and non-assessable shares of Common Stock, as such Common Stock exists on the Issue Date, or, in the event of a recapitalization or merger, any shares of capital stock or other securities of the Borrower into which such Common Stock shall hereafter be changed or reclassified at the conversion price (the "Conversion Price") determined as provided herein (a "Conversion") [The foregoing is not a ratchet provision; in the event of a recapitalization or merger, if common shareholder receive any other shares or interests, i.e., shares of a different issuer in the event of a merger, the Note will convert into such shares. That is the Note conversion rights will follow the merger.]; *provided, however*, that in no event shall the Holder be entitled to convert any portion of this Note in excess of that portion of this Note upon conversion of which the sum of (1) the number of shares of Common Stock beneficially owned by the Holder and its affiliates (other than shares of Common Stock which may be deemed beneficially owned through the ownership of the unconverted portion of the Notes or the unexercised or unconverted portion of any other security of the Borrower subject to a limitation on conversion or exercise analogous to the limitations contained herein) and (2) the number of shares of Common

Stock issuable upon the conversion of the portion of this Note with respect to which the determination of this proviso is being made, would result in beneficial ownership by the Holder and its affiliates of more than 9.99% of the outstanding shares of Common Stock. For purposes of the proviso to the immediately preceding sentence, beneficial ownership shall be determined in accordance with Section 13(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and Regulations 13D-G thereunder, except as otherwise provided in clause (1) of such proviso. *The beneficial ownership limitations on conversion as set forth in the section may NOT be waived by the Holder*. The number of shares of Common Stock to be issued upon each conversion of this Note shall be determined by dividing the Conversion Amount (as defined below) by the applicable Conversion Price then in effect on the date specified in the notice of conversion, in the form attached hereto as Exhibit A (the "Notice of Conversion"), delivered to the Borrower by the Holder in accordance with Section 1.4 below; provided that the Notice of Conversion is submitted by facsimile or e-mail (or by other means resulting in, or reasonably expected to result in, notice) to the Borrower before 6:00 p.m., New York, New York time on such conversion date (the "Conversion Date"); however, if the Notice of Conversion is sent after 6:00pm, New York, New York time the Conversion Date shall be the next business day.

The Conversion Price shall equal the Variable Conversion Price (as defined herein) (subject to equitable adjustments for stock splits, stock dividends or rights offerings by the Borrower relating to the Borrower's securities or the securities of any subsidiary of the Borrower, combinations, recapitalization, reclassifications, extraordinary distributions and similar events). The "Variable Conversion Price" shall mean 75% multiplied by the Market Price (as defined herein) (representing a discount rate of 25%). "Market Price" means the closing price for the Common Stock on the trading day immediately preceding the date of any conversion. "Trading Day" shall mean any day on which the Common Stock is tradable for any period on the OTC, or on the principal securities exchange or other securities market on which the Common Stock is then being traded.

The Company has accounted for the note as a financing transaction, wherein the net proceeds that were received were allocated to the financial instrument issued. Prior to making the accounting allocation, the Company evaluated the notes under ASC 815 Derivatives and Hedging ("ASC 815"). ASC 815 generally requires the analysis of embedded terms and features that have characteristics of derivatives to be evaluated for bifurcation and separate accounting in instances where their economic risks and characteristics are not clearly and closely related to the risks of the host contract. There were no embedded instruments which required bifurcation.

Interest expense for the periods ended December 31, 2025 and 2024 was $245 and $0, respectively. Amortization of debt discount for the periods ended December 31, 2025 and 2024 was $1,833 and $0, respectively.

The carrying value of the convertible note payable, net of discount, as of December 31, 2025 and December 31, 2024 was $3,833 and $0, respectively.

On June 13, 2025 , the Company issued a note payable to an individual investor with an aggregate face value of $26,667 in exchange for cash proceeds of $20,000, representing an original issue discount ("OID") of $6,667. The note bear interest at 8% per annum.

The Holder shall have the right from time to time beginning on the Issue Date to convert all or any part of the outstanding and unpaid amount of this Note into fully paid and non-assessable shares of Common Stock, as such Common Stock exists on the Issue Date, or, in the event of a recapitalization or merger, any shares of capital stock or other securities of the Borrower into which such Common Stock shall hereafter be changed or reclassified at the conversion price (the "Conversion Price") determined as provided herein (a "Conversion") [The foregoing is not a ratchet provision; in the event of a recapitalization or merger, if common shareholder receive any other shares or interests, i.e., shares of a different issuer in the event of a merger, the Note will convert into such shares. That is the Note conversion rights will follow the merger.]; *provided, however*, that in no event shall the Holder be entitled to convert any portion of this Note in excess of that portion of this Note upon conversion of which the sum of (1) the number of shares of Common Stock beneficially owned by the Holder and its affiliates (other than shares of Common Stock which may be deemed beneficially owned through the ownership of the unconverted portion of the Notes or the unexercised or unconverted portion of any other security of the Borrower subject to a limitation on conversion or exercise analogous to the limitations contained herein) and (2) the number of shares of Common Stock issuable upon the conversion of the portion of this Note with respect to which the determination of this proviso is being made, would result in beneficial ownership by the Holder and its affiliates of more than 9.99% of the outstanding shares of Common Stock. For purposes of the proviso to the immediately preceding sentence, beneficial ownership shall be determined in accordance with Section 13(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and Regulations 13D-G thereunder, except as otherwise provided in clause (1) of such proviso. *The beneficial ownership limitations on conversion as set forth in the section may NOT be waived by the Holder*. The number of shares of Common Stock to be issued upon each conversion of this Note shall be determined by dividing the Conversion Amount (as defined below) by the applicable Conversion Price then in effect on the date specified in the notice of conversion, in the form attached hereto as Exhibit A (the "Notice of Conversion"), delivered to the Borrower by the Holder in accordance with Section 1.4 below; provided that the Notice of Conversion is submitted by facsimile or e-mail (or by other means resulting in, or reasonably expected to result in, notice) to the Borrower before 6:00 p.m., New York, New York time on such conversion date (the "Conversion Date"); however, if the Notice of Conversion is sent after 6:00pm, New York, New York time the Conversion Date shall be the next business day.

The Conversion Price shall equal the Variable Conversion Price (as defined herein) (subject to equitable adjustments for stock splits, stock dividends or rights offerings by the Borrower relating to the Borrower's securities or the securities of any subsidiary of the Borrower, combinations, recapitalization, reclassifications, extraordinary distributions and similar events). The "Variable Conversion Price" shall mean 75% multiplied by the Market Price (as defined herein) (representing a discount rate of 25%). "Market Price" means the closing price for the Common Stock on the trading day immediately preceding the date of any conversion. "Trading Day" shall mean any day on which the Common Stock is tradable for any period on the OTC, or on the principal securities exchange or other securities market on which the Common Stock is then being traded.

The Company has accounted for the note as a financing transaction, wherein the net proceeds that were received were allocated to the financial instrument issued. Prior to making the accounting allocation, the Company evaluated the notes under ASC 815 Derivatives and Hedging ("ASC 815"). ASC 815 generally requires the analysis of embedded terms and features that have characteristics of derivatives to be evaluated for bifurcation and separate accounting in instances where their economic risks and characteristics are not clearly and closely related to the risks of the host contract. There were no embedded instruments which required bifurcation.

Interest expense for the periods ended December 31, 2025 and 2024 was $1,180 and $0, respectively. Amortization of debt discount for the periods ended December 31, 2025 and 2024 was $3,690 and $0, respectively.

The carrying value of the convertible note payable, net of discount, as of December 31, 2025 and December 31, 2024 was $23,690 and $0, respectively.

On August 1, 2025 , the Company issued a convertible note payable to an individual investor with an aggregate face value of $35,000 in exchange for cash proceeds of $35,000. The note bear interest at 12% per annum and is due in 180 days.

The Conversion Price shall equal the Variable Conversion Price (as defined herein) (subject to equitable adjustments for stock splits, stock dividends or rights offerings by the Borrower relating to the Borrower's securities or the securities of any subsidiary of the Borrower, combinations, recapitalization, reclassifications, extraordinary distributions and similar events). The "Variable Conversion Price" shall mean 75% multiplied by the Market Price (as defined herein) (representing a discount rate of 25%). "Market Price" means the closing price for the Common Stock average for the 10 days preceding the date of any conversion. "Trading Day" shall mean any day on which the Common Stock is tradable for any period on the OTC, or on the principal securities exchange or other securities market on which the Common Stock is then being traded.

Interest expense for the periods ended December 31, 2025 and 2024 was $1,760 and $0, respectively.

On August 12, 2025 , the Company issued a convertible note payable to an individual investor with an aggregate face value of $30,000 in exchange for cash proceeds of $30,000. The note bear interest at 14% per annum and is due in 180 days.

The Conversion Price shall equal the Variable Conversion Price (as defined herein) (subject to equitable adjustments for stock splits, stock dividends or rights offerings by the Borrower relating to the Borrower's securities or the securities of any subsidiary of the Borrower, combinations, recapitalization, reclassifications, extraordinary distributions and similar events). The "Variable Conversion Price" shall mean 75% multiplied by the Market Price (as defined herein) (representing a discount rate of 35%). "Market Price" means the closing price for the Common Stock average for the 10 days preceding the date of any conversion. "Trading Day" shall mean any day on which the Common Stock is tradable for any period on the OTC, or on the principal securities exchange or other securities market on which the Common Stock is then being traded.

Interest expense for the periods ended December 31, 2025 and 2024 was $1,634 and $0, respectively.

On August 13, 2025 , the Company issued a convertible note payable to an individual investor with an aggregate face value of $8,000 in exchange for cash proceeds of $8,000. The note bear interest at 14% per annum and is due in 180 days.

The Conversion Price shall equal the Variable Conversion Price (as defined herein) (subject to equitable adjustments for stock splits, stock dividends or rights offerings by the Borrower relating to the Borrower's securities or the securities of any subsidiary of the Borrower, combinations, recapitalization, reclassifications, extraordinary distributions and similar events). The "Variable Conversion Price" shall mean 75% multiplied by the Market Price (as defined herein) (representing a discount rate of 35%). "Market Price" means the closing price for the Common Stock average for the 10 days preceding the date of any conversion. "Trading Day" shall mean any day on which the Common Stock is tradable for any period on the OTC, or on the principal securities exchange or other securities market on which the Common Stock is then being traded.

Interest expense for the periods ended December 31, 2025 and 2024 was $433 and $0, respectively.

On August 18, 2025 , the Company issued a convertible note payable to an individual investor with an aggregate face value of $22,000 in exchange for cash proceeds of $22,000. The note bear interest at 14% per annum and is due in 180 days.

The Conversion Price shall equal the Variable Conversion Price (as defined herein) (subject to equitable adjustments for stock splits, stock dividends or rights offerings by the Borrower relating to the Borrower's securities or the securities of any subsidiary of the Borrower, combinations, recapitalization, reclassifications, extraordinary distributions and similar events). The "Variable Conversion Price" shall mean 75% multiplied by the Market Price (as defined herein) (representing a discount rate of 35%). "Market Price" means the closing price for the Common Stock average for the 10 days preceding the date of any conversion. "Trading Day" shall mean any day on which the Common Stock is tradable for any period on the OTC, or on the principal securities exchange or other securities market on which the Common Stock is then being traded.

Interest expense for the periods ended December 31, 2025 and 2024 was $1,148 and $0, respectively.

On September 4, 2025 , the Company issued a convertible note payable to an individual investor with an aggregate face value of $40,000 in exchange for cash proceeds of $40,000. The note bear interest at 14% per annum and is due in one year.

The Conversion Price shall equal the Variable Conversion Price (as defined herein) (subject to equitable adjustments for stock splits, stock dividends or rights offerings by the Borrower relating to the Borrower's securities or the securities of any subsidiary of the Borrower, combinations, recapitalization, reclassifications, extraordinary distributions and similar events). The "Variable Conversion Price" shall mean 75% multiplied by the Market Price (as defined herein) (representing a discount rate of 50%). "Market Price" means the closing price for the Common Stock preceding the date of any conversion. "Trading Day" shall mean any day on which the Common Stock is tradable for any period on the OTC, or on the principal securities exchange or other securities market on which the Common Stock is then being traded.

Interest expense for the periods ended December 31, 2025 and 2024 was $1,995 and $0, respectively.

On September 20, 2025 , the Company issued a convertible note payable to an individual investor with an aggregate face value of $22,000 in exchange for cash proceeds of $22,000. The note bear interest at 14% per annum and is due in one year.

The Conversion Price shall equal the Variable Conversion Price (as defined herein) (subject to equitable adjustments for stock splits, stock dividends or rights offerings by the Borrower relating to the Borrower's securities or the securities of any subsidiary of the Borrower, combinations, recapitalization, reclassifications, extraordinary distributions and similar events). The "Variable Conversion Price" shall mean 75% multiplied by the Market Price (as defined herein) (representing a discount rate of 50%). "Market Price" means the closing price for the Common Stock preceding the date of any conversion. "Trading Day" shall mean any day on which the Common Stock is tradable for any period on the OTC, or on the principal securities exchange or other securities market on which the Common Stock is then being traded.

Interest expense for the periods ended December 31, 2025 and 2024 was $869 and $0, respectively.

On November 10, 2025 , the Company issued a convertible note payable to an individual investor with an aggregate face value of \$20,000 in exchange for cash proceeds of \$20,000. The note bear interest at 12% per annum and is due in one year.

The Conversion Price shall equal the Variable Conversion Price (as defined herein) (subject to equitable adjustments for stock splits, stock dividends or rights offerings by the Borrower relating to the Borrower's securities or the securities of any subsidiary of the Borrower, combinations, recapitalization, reclassifications, extraordinary distributions and similar events). The "Variable Conversion Price" shall mean 75% multiplied by the Market Price (as defined herein) (representing a discount rate of 35%). "Market Price" means the closing price for the Common Stock preceding the date of any conversion. "Trading Day" shall mean any day on which the Common Stock is tradable for any period on the OTC, or on the principal securities exchange or other securities market on which the Common Stock is then being traded.

Interest expense for the periods ended December 31, 2025 and 2024 was \$480 and \$0, respectively.

On October 20, 2025 , the Company issued a convertible note payable to an individual investor with an aggregate face value of \$25,000 in exchange for cash proceeds of \$25,000. The note bear interest at 12% per annum and is due in one year.

The Conversion Price shall equal the Variable Conversion Price (as defined herein) (subject to equitable adjustments for stock splits, stock dividends or rights offerings by the Borrower relating to the Borrower's securities or the securities of any subsidiary of the Borrower, combinations, recapitalization, reclassifications, extraordinary distributions and similar events). The "Variable Conversion Price" shall mean 75% multiplied by the Market Price (as defined herein) (representing a discount rate of 35%). "Market Price" means the closing price for the Common Stock preceding the date of any conversion. "Trading Day" shall mean any day on which the Common Stock is tradable for any period on the OTC, or on the principal securities exchange or other securities market on which the Common Stock is then being traded.

Interest expense for the periods ended December 31, 2025 and 2024 was \$427 and \$0, respectively.

On October 6, 2025 , the Company issued a note payable to an institutional investor with an aggregate face value of \$20,000 in exchange for cash proceeds of \$15,000, representing an original issue discount ("OID") of \$5,000. The notes bear interest at 8% per annum.

The Holder shall have the right from time to time beginning on the Issue Date to convert all or any part of the outstanding and unpaid amount of this Note into fully paid and non-assessable shares of Common Stock, as such Common Stock exists on the Issue Date, or, in the event of a recapitalization or merger, any shares of capital stock or other securities of the Borrower into which such Common Stock shall hereafter be changed or reclassified at the conversion price (the "Conversion Price") determined as provided herein (a "Conversion") [The foregoing is not a ratchet provision; in the event of a recapitalization or merger, if common shareholder receive any other shares or interests, i.e., shares of a different issuer in the event of a merger, the Note will convert into such shares. That is the Note conversion rights will follow the merger.]; *provided, however*, that in no event shall the Holder be entitled to convert any portion of this Note in excess of that portion of this Note upon conversion of which the sum of (1) the number of shares of Common Stock beneficially owned by the Holder and its affiliates (other than shares of Common Stock which may be deemed beneficially owned through the ownership of the unconverted portion of the Notes or the unexercised or unconverted portion of any other security of the Borrower subject to a limitation on conversion or exercise analogous to the limitations contained herein) and (2) the number of shares of Common Stock issuable upon the conversion of the portion of this Note with respect to which the determination of this proviso is being made, would result in beneficial ownership by the Holder and its affiliates of more than 9.99% of the outstanding shares of Common Stock. For purposes of the proviso to the immediately preceding sentence, beneficial ownership shall be determined in accordance with Section 13(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and Regulations 13D-G thereunder, except as otherwise provided in clause (1) of such proviso. *The beneficial ownership limitations on conversion as set forth in the section may NOT be waived by the Holder*. The number of shares of Common Stock to be issued upon each conversion of this Note shall be determined by dividing the Conversion Amount (as defined below) by the applicable Conversion Price then in effect on the date specified in the notice of conversion, in the form attached hereto as Exhibit A (the "Notice of Conversion"), delivered to the Borrower by the Holder in accordance with Section 1.4 below; provided that the Notice of Conversion is submitted by facsimile or e-mail (or by other means resulting in, or reasonably expected to result in, notice) to the Borrower before 6:00 p.m., New York, New York time on such conversion date (the "Conversion Date"); however, if the Notice of Conversion is sent after 6:00pm, New York, New York time the Conversion Date shall be the next business day.

The Conversion Price shall equal the Variable Conversion Price (as defined herein) (subject to equitable adjustments for stock splits, stock dividends or rights offerings by the Borrower relating to the Borrower's securities or the securities of any subsidiary of the Borrower, combinations, recapitalization, reclassifications, extraordinary distributions and similar events). The "Variable Conversion Price" shall mean 75% multiplied by the Market Price (as defined herein) (representing a discount rate of 25%). "Market Price" means the closing price for the Common Stock on the trading day immediately preceding the date of any conversion. "Trading Day" shall mean any day on which the Common Stock is tradable for any period on the OTC, or on the principal securities exchange or other securities market on which the Common Stock is then being traded.

The Company has accounted for the note as a financing transaction, wherein the net proceeds that were received were allocated to the financial instrument issued. Prior to making the accounting allocation, the Company evaluated the notes under ASC 815 Derivatives and Hedging ("ASC 815"). ASC 815 generally requires the analysis of embedded terms and features that have characteristics of derivatives to be evaluated for bifurcation and separate accounting in instances where their economic risks and characteristics are not clearly and closely related to the risks of the host contract. There were no embedded instruments which required bifurcation.

The Company has accounted for the note as a financing transaction, wherein the net proceeds that were received were allocated to the financial instrument issued. Prior to making the accounting allocation, the Company evaluated the notes under ASC 815 Derivatives and Hedging ("ASC 815"). ASC 815 generally requires the analysis of embedded terms and features that have characteristics of derivatives to be evaluated for bifurcation and separate accounting in instances where their economic risks and characteristics are not clearly and closely related to the risks of the host contract. There were no embedded instruments which required bifurcation.

Interest expense for the periods ended December 31, 2025 and 2024 was $381 and $0, respectively. Amortization of debt discount for the periods ended December 31, 2025 and 2024 was $1,178 and $0, respectively.

The carrying value of the convertible note payable, net of discount, as of December 31, 2025 and December 31, 2024 was $16,178 and $0, respectively.

On October 6, 2025 , the Company issued a note payable to an individual investor with an aggregate face value of $30,000 in exchange for cash proceeds of $25,000, representing an original issue discount ("OID") of $5,000. The notes bear interest at 8% per annum.

The Holder shall have the right from time to time beginning on the Issue Date to convert all or any part of the outstanding and unpaid amount of this Note into fully paid and non-assessable shares of Common Stock, as such Common Stock exists on the Issue Date, or, in the event of a recapitalization or merger, any shares of capital stock or other securities of the Borrower into which such Common Stock shall hereafter be changed or reclassified at the conversion price (the "Conversion Price") determined as provided herein (a "Conversion") [The foregoing is not a ratchet provision; in the event of a recapitalization or merger, if common shareholder receive any other shares or interests, i.e., shares of a different issuer in the event of a merger, the Note will convert into such shares. That is the Note conversion rights will follow the merger.]; *provided, however*, that in no event shall the Holder be entitled to convert any portion of this Note in excess of that portion of this Note upon conversion of which the sum of (1) the number of shares of Common Stock beneficially owned by the Holder and its affiliates (other than shares of Common Stock which may be deemed beneficially owned through the ownership of the unconverted portion of the Notes or the unexercised or unconverted portion of any other security of the Borrower subject to a limitation on conversion or exercise analogous to the limitations contained herein) and (2) the number of shares of Common Stock issuable upon the conversion of the portion of this Note with respect to which the determination of this proviso is being made, would result in beneficial ownership by the Holder and its affiliates of more than 9.99% of the outstanding shares of Common Stock. For purposes of the proviso to the immediately preceding sentence, beneficial ownership shall be determined in accordance with Section 13(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and Regulations 13D-G thereunder, except as otherwise provided in clause (1) of such proviso. *The beneficial ownership limitations on conversion as set forth in the section may NOT be waived by the Holder*. The number of shares of Common Stock to be issued upon each conversion of this Note shall be determined by dividing the Conversion Amount (as defined below) by the applicable Conversion Price then in effect on the date specified in the notice of conversion, in the form attached hereto as Exhibit A (the "Notice of Conversion"), delivered to the Borrower by the Holder in accordance with Section 1.4 below; provided that the Notice of Conversion is submitted by facsimile or e-mail (or by other means resulting in, or reasonably expected to result in, notice) to the Borrower before 6:00 p.m., New York, New York time on such conversion date (the "Conversion Date"); however, if the Notice of Conversion is sent after 6:00pm, New York, New York time the Conversion Date shall be the next business day.

The Conversion Price shall equal the Variable Conversion Price (as defined herein) (subject to equitable adjustments for stock splits, stock dividends or rights offerings by the Borrower relating to the Borrower's securities or the securities of any subsidiary of the Borrower, combinations, recapitalization, reclassifications, extraordinary distributions and similar events). The "Variable Conversion Price" shall mean 75% multiplied by the Market Price (as defined herein) (representing a discount rate of 40%). "Market Price" means the closing price for the Common Stock on the trading day immediately preceding the date of any conversion. "Trading Day" shall mean any day on which the Common Stock is tradable for any period on the OTC, or on the principal securities exchange or other securities market on which the Common Stock is then being traded.

The Company has accounted for the note as a financing transaction, wherein the net proceeds that were received were allocated to the financial instrument issued. Prior to making the accounting allocation, the Company evaluated the notes under ASC 815 Derivatives and Hedging ("ASC 815"). ASC 815 generally requires the analysis of embedded terms and features that have characteristics of derivatives to be evaluated for bifurcation and separate accounting in instances where their economic risks and characteristics are not clearly and closely related to the risks of the host contract. There were no embedded instruments which required bifurcation.

The Company has accounted for the note as a financing transaction, wherein the net proceeds that were received were allocated to the financial instrument issued. Prior to making the accounting allocation, the Company evaluated the notes under ASC 815 Derivatives and Hedging ("ASC 815"). ASC 815 generally requires the analysis of embedded terms and features that have characteristics of derivatives to be evaluated for bifurcation and separate accounting in instances where their economic risks and characteristics are not clearly and closely related to the risks of the host contract. There were no embedded instruments which required bifurcation.

Interest expense for the periods ended December 31, 2025 and 2024 was $427 and $0, respectively. Amortization of debt discount for the periods ended December 31, 2025 and 2024 was $904 and $0, respectively.

The carrying value of the convertible note payable, net of discount, as of December 31, 2025 and December 31, 2024 was $25,904 and $0, respectively.

On December 4, 2025 , the Company issued a note payable to an individual investor with an aggregate face value of $75,000 in exchange for cash proceeds of $50,000, representing an original issue discount ("OID") of $25,000. The notes bear interest at 12% per annum.

The Holder shall have the right from time to time beginning on the Issue Date to convert all or any part of the outstanding and unpaid amount of this Note into fully paid and non-assessable shares of Common Stock, as such Common Stock exists on the Issue Date, or, in the event of a recapitalization or merger, any shares of capital stock or other securities of the Borrower into which such Common Stock shall hereafter be changed or reclassified at the conversion price (the "Conversion Price") determined as provided herein (a "Conversion") [The foregoing is not a ratchet provision; in the event of a recapitalization or merger, if common shareholder receive any other shares or interests, i.e., shares of a different issuer in the event of a merger, the Note will convert into such shares. That is the Note conversion rights will follow the merger.]; *provided, however*, that in no event shall the Holder be entitled to convert any portion of this Note in excess of that portion of this Note upon conversion of which the sum of (1) the number of shares of Common Stock beneficially owned by the Holder and its affiliates (other than shares of Common Stock which may be deemed beneficially owned through the ownership of the unconverted portion of the Notes or the unexercised or unconverted portion of any other security of the Borrower subject to a limitation on conversion or exercise analogous to the limitations contained herein) and (2) the number of shares of Common Stock issuable upon the conversion of the portion of this Note with respect to which the determination of this proviso is being made, would result in beneficial ownership by the Holder and its affiliates of more than 9.99% of the outstanding shares of Common Stock. For purposes of the proviso to the immediately preceding sentence, beneficial ownership shall be determined in accordance with Section 13(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and Regulations 13D-G thereunder, except as otherwise provided in clause (1) of such proviso. *The beneficial ownership limitations on conversion as set forth in the section may NOT be waived by the Holder*. The number of shares of Common Stock to be issued upon each conversion of this Note shall be determined by dividing the Conversion Amount (as defined below) by the applicable Conversion Price then in effect on the date specified in the notice of conversion, in the form attached hereto as Exhibit A (the "Notice of Conversion"), delivered to the Borrower by the Holder in accordance with Section 1.4 below; provided that the Notice of Conversion is submitted by facsimile or e-mail (or by other means resulting in, or reasonably expected to result in, notice) to the Borrower before 6:00 p.m., New York, New York time on such conversion date (the "Conversion Date"); however, if the Notice of Conversion is sent after 6:00pm, New York, New York time the Conversion Date shall be the next business day.

The Conversion Price shall equal the Variable Conversion Price (as defined herein) (subject to equitable adjustments for stock splits, stock dividends or rights offerings by the Borrower relating to the Borrower's securities or the securities of any subsidiary of the Borrower, combinations, recapitalization, reclassifications, extraordinary distributions and similar events). The "Variable Conversion Price" shall mean 75% multiplied by the Market Price (as defined herein) (representing a discount rate of 35%). "Market Price" means the closing price for the Common Stock on the trading day immediately preceding the date of any conversion. "Trading Day" shall mean any day on which the Common Stock is tradable for any period on the OTC, or on the principal securities exchange or other securities market on which the Common Stock is then being traded.

The Company has accounted for the note as a financing transaction, wherein the net proceeds that were received were allocated to the financial instrument issued. Prior to making the accounting allocation, the Company evaluated the notes under ASC 815 Derivatives and Hedging ("ASC 815"). ASC 815 generally requires the analysis of embedded terms and features that have characteristics of derivatives to be evaluated for bifurcation and separate accounting in instances where their economic risks and characteristics are not clearly and closely related to the risks of the host contract. There were no embedded instruments which required bifurcation.

The Company has accounted for the note as a financing transaction, wherein the net proceeds that were received were allocated to the financial instrument issued. Prior to making the accounting allocation, the Company evaluated the notes under ASC 815 Derivatives and Hedging ("ASC 815"). ASC 815 generally requires the analysis of embedded terms and features that have characteristics of derivatives to be evaluated for bifurcation and separate accounting in instances where their economic risks and characteristics are not clearly and closely related to the risks of the host contract. There were no embedded instruments which required bifurcation.

Interest expense for the periods ended December 31, 2025 and 2024 was $460 and $0, respectively. Amortization of debt discount for the periods ended December 31, 2025 and 2024 was $1,849 and $0, respectively.

The carrying value of the convertible note payable, net of discount, as of December 31, 2025 and December 31, 2024 was $51,849 and

On December 16, 2025 , the Company issued a convertible note payable to an individual investor with an aggregate face value of $14,800 in exchange for cash proceeds of $14,800. The note bear interest at 14% per annum and is due in one year.

The Conversion Price shall equal the Variable Conversion Price (as defined herein) (subject to equitable adjustments for stock splits, stock dividends or rights offerings by the Borrower relating to the Borrower's securities or the securities of any subsidiary of the Borrower, combinations, recapitalization, reclassifications, extraordinary distributions and similar events). The "Variable Conversion Price" shall mean 75% multiplied by the Market Price (as defined herein) (representing a discount rate of 35%). "Market Price" means the closing price for the Common Stock preceding the date of any conversion. "Trading Day" shall mean any day on which the Common Stock is tradable for any period on the OTC, or on the principal securities exchange or other securities market on which the Common Stock is then being traded.

Interest expense for the periods ended December 31, 2025 and 2024 was $78 and $0, respectively.

NOTE 5 – RELATED PARTY TRANSACTIONS

Issuance of Common Stock

During the year ended December 31, 2025, the Company issued a total of 15,000,000 shares as a retention bonus to our sole officer and director, which shares were valued at $120,000. The common shares issued were valued at the trading price at the respective date of issuance.

NOTE 6 – COMMITMENTS AND CONTINGENCIES

Legal Matters

From time to time, the Company may be involved in litigation relating to claims arising out of operations in the normal course of business. At December 31, 2025, there were no other pending or threatened lawsuits that could reasonably be expected to have a material effect on the results of the Company's consolidated operations and there are no proceedings in which any of the Company's directors, officers or affiliates, or any registered or beneficial shareholder, is an adverse party or has a material interest adverse to the Company's interest.

NOTE 7 –SERIES A PREFERRED STOCK

Series A Preferred Stock Designation

As of December 31, 2025 and December 31, 2024, respectively, there were 1,000,000 shares of Series A-2 Preferred Stock outstanding. The Series A-2 Preferred Stock is not convertible into shares of Common Stock, but each share has the right to 3,000 votes.

NOTE 8 - STOCKHOLDERS' EQUITY (DEFICIT)

Issuance of Common Shares for Services

During the year ended December 31, 2025, the Company issued a total of 31,670,000 shares of common stock to consultants with a fair value of $508,355 for services rendered. The common shares issued were valued at the trading price at the respective date of issuance.

During the year ended December 31, 2025, the Company issued a total of 15,000,000 shares as a retention bonus to our sole officer and director, which shares were valued at $120,000. The common shares issued were valued at the trading price at the respective date of issuance.

Issuance of Common Shares for Cash

On June 24, 2025, the Company filed a Post-Qualification Offering Circular (the "PQA") on Form 1-A, pursuant to Regulation A (File Number: 024-12580) pursuant to Rule 253(g)(1) for sale a maximum of 6,205,000,000 shares of its common stock (the "Company Offered Shares"), at a fixed price of $0.0003 per share, pursuant to Tier 1 of Regulation A of the United States Securities and Exchange Commission (the "SEC"). A minimum purchase of $5,000 of the Company Offered Shares is required in this offering; any additional purchase must be in an amount of at least $1,000. This offering is being conducted on a best-efforts basis, which means that there is no minimum number of Company Offered Shares that must be sold by us for this offering to close; thus, we may receive no or minimal proceeds from this offering.

During the year ended December 31, 2025, the Company issued a total of 25,605,156 shares of common stock in a private placement offering for cash proceeds of $196,132.

Issuance of Common Shares for Forbearance

During the year ended December 31, 2025, the Company issued a total of 11,433,364 shares of common stock to individuals for shares that were rolled over from previous forbearance agreements with Raadr Inc. (RDAR) with a fair value of $ 104,333. The common shares issued were valued at the trading price at the respective date of issuance.

Issuance of Common Shares for Inducement

During the year ended December 31, 2025, the Company issued a total of 30,000,000 shares of common stock to investors for issuing notes payable with the Company with a fair value of $240,000. The common shares issued were valued at the trading price at the respective date of issuance.

NOTE 9 – SUBSEQUENT EVENTS

In preparing these financial statements, the Company has evaluated events and transactions for potential recognition or disclosure through the date the financial statements were available to be issued.

On February 1, 2026 , the Company entered into an agreement with a consultant to provide the following services to the Company: Financial Planning & Budgeting: Development of long-term financial strategies and operational budget oversight. Accounting & GAAP Compliance: Ensuring all corporate financial reporting meets Generally Accepted Accounting Principles (GAAP) standards. M&A Advisory: Providing strategic consultation regarding potential acquisitions, mergers, and corporate restructuring (Including any assistance required to execute a Reverse Split). The total fixed fee for the services rendered under this Agreement is $28,000.

On March 3, 2026, the Company effected a 20-for-1 reverse stock split of its common shares (the "Reverse Split"). As a result of the Reverse Split, every 20 shares of issued and outstanding common shares were combined into one share. No fractional shares will be issued; holders of fractional shares received cash in lieu of fractional shares based on the closing market price on the effective date. The Reverse Split reduced the number of outstanding shares of common shares by a factor of 20 and proportionally increased the per-share information. The authorized number of shares of preferred shares was unchanged. The Reverse Split did not change the par value per share of common shares (remained $.001par value). All per-share amounts and share counts presented in the consolidated financial statements and notes have been adjusted retrospectively for all periods presented to reflect the 20-for-1 reverse stock split.

On February 6, 2026 , the Company issued a convertible note payable to an individual investor with an aggregate face value of $10,000 in exchange for cash proceeds of $10,000. The note bears interest at 12% per annum and is due in 30 days.

On March 8, 2026 , the Company issued a convertible note payable to an individual investor with an aggregate face value of $20,000 in exchange for cash proceeds of $20,000. The note bears interest at 12% per annum and is due in 30 days.

On March 25, 2026 , the Company issued a convertible note payable to an individual investor with an aggregate face value of $22,000 in exchange for cash proceeds of $22,000. The note bears interest at 10% per annum and is due in one year.

10) Issuer Certification

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:

Principal Executive Officer:

I, Jacob DiMartino certify that:

1. I have reviewed this Disclosure Statement for New Generation Consumer Group, 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.

04/15/2025

s/ Jacob DiMartino, CEO

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

Principal Financial Officer:

I, Jacob DiMartino certify that:

1. I have reviewed this Disclosure Statement for New Generation Consumer Group, 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.

04/15/2025

s/ Jacob DiMartino, CFO

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